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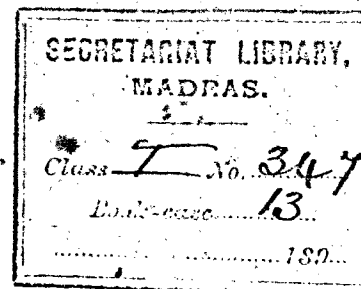
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GENERAL REPORTS



OF THE

BOARD OF REVENUE

TO THE

Honorable the Governor in Council

SENT HOME TO THE

COURT OF DIRECTORS.

From 1st January 1814 to 11th February 1815.

VOLUMES 19 & 20.

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of Directors.

Dated 1st January 1814.

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**General Report of the Board of Revenue, to the Honorable
the Governor in Council, sent Home to the Honorable
the Court of Directors, per Ship "_____",
dated 1st January 1814.**

To

HIS EXCELLENCY LIEUTENANT GENERAL

THE HONORABLE J. ABERCROMBY,

Governor in Council,

Fort Saint George.

HONORABLE SIR,

1. We have the honor to report for the information of the Honorable the Court of Directors, our Proceedings from the date of the last Despatch (4th February) to the termination of the present year (1813.)

2. It has not of late years been customary to enter into any particular detail of our correspondence with the Collectors in those Districts of which the Land Revenue has been permanently settled on the Zemindary tenure. Our communications indeed with these officers, so far at least as regards the realization of the Land Revenue are chiefly confined to points connected with the due enforcement of the Regulations, and do not embrace subjects of sufficient importance to be recapitulated in our General Reports. We shall recite under the head of each District such part of our correspondence as appears deserving of notice, and referring to the monthly accounts submitted to Government for particular information regarding the state of the collections in each District, shall concisely state the amount outstanding in each Collectorate on the 12th July 1813 being the termination of Fusly 1222 and the sums realized.

GANJAM.

3. At the close of Fusly 1222 there was a considerable balance outstanding against some of the Zemindars in Ganjam. Several Estates were in consequence advertised for sale, but we are happy to state that, before the day appointed had arrived, the whole of the balance was realized. The sequestered Estates were accordingly restored to their owners. It is particularly satisfactory to us to notice the punctuality with which the dues of Government are now realized in this District.

4. Under date the 18th February last, we had the honor to submit for the consideration of the Honorable the Governor in Council, a letter received from Mr. Ogilvie, Executor to the Will of the late Major Evans, proposing under certain conditions of remuneration to the heirs of the deceased, to relinquish the Farm leased to him by Government for the term of twenty years from the 1st July 1810.

To the Chief Secretary to Government, dated 18th, in Cons., 18th February 1813.
From Mr. Ogilvie, dated 9th January, in Cons., 8th February 1813.

From Mr. Secretary Gahagan, dated 23rd December, in Cons., 29th January 1810.
To Government, 29th, in Cons., 29th do.

From Mr. Secretary Gahagan, 24th February, in Cons., 9th April 1810.

5. The circumstances under which so extensive a tract of country had been leased to the late Major Evans were fully detailed in the correspondence which took place between the Right Honorable the Governor in Council and the Board of Revenue as noted in the margin (the substance of which has been recited in former General Reports) and we therefore considered it to be unnecessary to enter into a re-capitulation of them.

6. We concurred entirely in the policy and injustice of the principle of keeping the management of the land and profits arising from it exclusively in the hands of the Natives; at the same time we thought it would be admitted that a departure from that principle in the case of the late Major Evans was justified by circumstances which are not likely again to occur. He had for a series of years been placed in the exclusive management of the country leased out to him, was well known to all the inhabitants of it, who had been taught to look up to him as the Zemindar, and a continuation of his tenure therefore involved no novel interference with their customs, or with a source of profit to which they could justly lay claim.

7. These advantages however, are remarked, did not apply in the same degree to his successors, and we thought it was a very desirable object that the management of so large an extent of territory by a private European individual should be discontinued, and that it should be again placed under the superintendence of the public Revenue authority of the District.

8. Although at the time of granting the renewed lease to Major Evans, no large immediate sacrifice of Revenue was in the contemplation of the Board of Revenue or of Government; it was always supposed that a sufficient Renter's profit would remain to him to render it a valuable possession, and his heirs therefore, we conceived, had a fair right to dispose of it to the best advantage; at the same time we confessed that our imperfect knowledge of the extent of the resources of the Farm left us doubtful whether its management by the Collector would produce an increase of Revenue sufficient to justify any considerable expense for the object of redeeming it.

9. The causes which led to our comparatively defective information as to the resources of the lands leased out to the late Major Evans were sufficiently explained in our report to Government, under date the 29th January 1810, and these, we observed, must continue (while we recommended the measure of redeeming the lease) to prevent our offering any decided opinion as to the terms upon which such a measure should be arranged.

10. We had no doubt from the terms upon which the lease was granted, that it was the intention of the Right Honorable the Governor General in Council in granting it, to confer upon the late Major Evans a valuable consideration, as it was solicited and granted confessedly as a compensation for expenses and disappointment, but of the extent of such compensation no definite view, we remarked, had been taken at the time, and perhaps while it involved no immediate decrease, but on the contrary a trifling augmentation of the resources of Government, it was not absolutely necessary—but when the Government were called upon for the purchase of a lease formerly granted, it of course, we observed, became necessary to ascertain its value.

11. In the event of the Honorable the Governor in Council concurring in opinion with us as to the expediency (if it could be done on moderate terms) of placing again under charge of the Collector, the lands leased to the late Major Evans, the rent of which amounts to no less than Rupees ninety-three thousand† (93,000) per annum, we suggested that the Collector should be called upon to examine into and make a report upon the state of the resources of the country with a view to ascertain whether any, and if any, what immediate pecuniary benefit might be expected to accrue to Government from a settlement of its Revenues direct with the inhabitants themselves.

12. Until such report should be received, we deemed it of course impracticable to come to any final resolution on the subject. We stated that we had understood that a considerable balance was due to Government from the Estate of the late Major Evans, to the liquidation of which the amount purchase of the lease (if it should be ultimately decided on) might, we conceived, be applied.

* By the resumption of the Abkarry which had been before included.

† Star Pagodas 28,000.

13. We were informed in reply that the Hon'ble the Governor in Council considered it to be very desirable that the Farm leased to the late Major Evans should be resumed if that object could be effected on favorable terms, and accordingly desired that the Collector of Ganjam might be called upon to submit the report which we had suggested.

To Mr. Spottiswoode, 18th, in Cons., 18th March 1813.
From Mr. Spottiswoode, 13th, in Cons., 30th November.
In do., 30th, in Cons., 30th November.

14. We accordingly issued orders to this effect to Mr. Spottiswoode, and have recently received from him a report upon the value of the Farm, so soon as we receive certain further information which we have called for, we shall have the honor of submitting this report for the consideration of Government.

To the Chief Secretary dated 27th, in Cons., 27th May 1813.
From Mr. Spottiswoode, 23th March, in Cons., 18th April 1812.
To do., 18th April, Diary Cons., 20th April 1812.
From do., 3rd, in Cons., 18th June 1812.
From do., 22nd February, in Cons., 8th March 1813.
From do., 26th March, in Cons., 5th April 1814.

15. On the 27th May last, we had the honor to submit for the information of His Excellency the Governor in Council the correspondence noted in the margin with the Collector of the Zillah of Ganjam relative to the Zemindary of Daracoote, which, for the reasons hereafter stated, we recommended might be placed under the immediate charge as Court of Wards, under the provisions of Regulation V., A.D. 1814.

16. We explained that as far back as the year 1802, the present Zemindar, then a youth of about 16 or 17 years of age was represented by the Collector as very backward in intellectual attainment, and that the same observation was repeated by his successor Mr. Cherry, who proposed the permanent Settlement, but who nevertheless recommended that the Settlement might be concluded in his name with the Pauter or Dewan.

17. The Sunnud-i-milkeut-istimrar and Muchilka were made out accordingly, and were exchanged in form with the Collector in April 1806, and as no particular remark was made at the time to draw our attention to the subject, no cause appeared to us to exist for any particular interference on the part of Government and the kists continued to be paid in the name of the Zemindar, and had the Revenue continued to be discharged with punctuality, we stated that it was probable the enquiries which had since been instituted, and which had led to the present recommendation would not have taken place.

18. In Fusly 1216 however a failure occurred in the payment of the Revenue, and upon that occasion we remarked the state of mental imbecility of the Zemindar was explicitly brought to our notice by the Collector, who however expressed a doubt from the state of the country at that time, of the possibility either of selling the Zemindary or any part of it for the arrear, or of effectually introducing the full operation of the Regulation establishing the Court of Wards, and recommended that the Zemindary should be assumed by Government, in consequence of the arrear and kept under management, without actually taking charge of the person of the Zemindar, for whose expenses however such advance might be made from the Revenues as appeared necessary.

19. The Hill Zemindaries in the Ganjam District not having at that time acquired the state of regularity which they have since assumed, and their Zemindaries and inhabitants not being so well acquainted with the Judicial system, considered it right to acquiesce in the recommendation of the Collector and authorized its assumption.

20. Since that period different measures we observed had been adopted with a view to secure the Company's Revenue and the credit and respectability of the Zemindar by associating in the

management of the Zemindary the Panter and one of his relations, but this we remarked was found altogether ineffectual to prevent mismanagement and embezzlement, and in consequence of arrears subsequently incurred, the Zemindary, we observed, had been assumed and had continued under attachment for above two years.

21. Although this mode of proceeding might not perhaps have been strictly regular, we were convinced that it had tended considerably to improve the state of the Zemindar's affairs, the Collector having in his hands a balance of Rupees 39,387-15-1 which might be allowed to accumulate for the benefit of the family, and which under the improvident or fraudulent line of conduct of the person employed in managing the Zemindary would have been dissipated or embezzled.

22. The Collector however was anxious that some defined and regular system should be adopted for the future management of the Zemindary under the formal sanction and direction of the Board of Revenue or of Government, and for this purpose we observed that in his letter of the 3rd June 1812, he submitted three propositions; first, to restore the country with the balance of cash and to attach and sell in the event of failure; secondly, to keep possession of all those villages of the Zemindary which are called exclusively Circar villages, and which are more than adequate to pay the Jummah assessed on the Zemindary, leaving a certain number of villages which are denominated Jaghires for the maintenance of the Zemindar and his family; and thirdly, the assumption of the whole, and placing the Zemindar under charge of guardians appointed by the Court of Wards.

23. Mr. Spottiswoode, we remarked, recommended the second plan that of keeping a large portion of the Zemindary under Aumany sufficient to answer the demand of Government, and the abandonment of the remaining villages to the Zemindar, but we were inclined to adopt a different opinion for the following reasons.

24. At the period of forming the permanent Settlement in Ganjam, the claims of the Hill Zemindars to certain villages as Jaghires were declared inadmissible, and the assets of such villages were in every case taken into the calculation of the resources of the country upon which the permanent Jummah was assessed; were such villages in the present case to be set aside for the Zemindar, and the collections for answering the Circar demands confined to the others, we observed that claims which had been distinctly rejected would be virtually acknowledged, and in the event of an unfavorable season, the land in the hands of the Collector might prove inadequate to produce the Revenue of Government, but independent of these considerations, the irregularity of the measure, and the bad effect it might have in the country rendered it in our opinion entirely inexpedient.

25. The wild and turbulent disposition of the inhabitants of the interior of the Circars and particularly of the Ganjam District, and the repeated experience of the fatal effects from climate of any active operations against them in the event of any insurrection rendering it necessary, had, we observed, until within these few years, induced a system rather of temporising in the intercourse between the Officers of Government and the Zemindars, where it could be done without any actual compromise of authority, than of promptly and rigorously enforcing obedience, and to a feeling of this nature we ascribed the conduct which had been observed towards the Zemindar of Daracoote.

26. From the introduction of the Judicial system however, and the greater insight which that system had afforded to the Natives into the nature and justice of our Government, and also from the correction of abuses which ceased with the establishment of the permanent Settlement, a considerable change appeared to us to have taken place, in proof of which the Collector, we observed, had sub-divided and sold for arrears portions of Zemindaries in the most remote and wildest part of the country, of which the purchaser had been allowed to take quiet possession.

27. Under these impressions, and from a sense of the necessity of adhering in every instance as far as possible to the Regulations, we begged leave to recommend that the Collector should be authorized to take complete charge of the Zemindary and of all the personal effects of the Zemindar, and after a due investigation to make what arrangement seemed to him best calculated to ensure the safety, ease and comfort of the Zemindar by a selection of a proper guardian, and to collect the Revenues of the Zemindary by means of a manager regularly appointed under the prescribed Rules and Forms laid down in Regulation V of 1814.

28. The objection to this measure noticed both by Mr. Travers and Mr. Spottiswoode of the Zemindar being equally competent to the management of his country, now, as at the time when he was formally vested with it by the Sunnud of Government, appeared to us to be of little weight.

29. Although we thought that it would not be advisable to resign any part of the country as Jaghire to the Zemindar or his family, we saw no objection to any particular village or villages being placed under the guardian, the Revenues of which might be counted for, with the manager or Collector, in part of the allowance or Malikkhana, but might be considered a kind of domestic domain for the Zemindar, which might tend to his personal ease and gratification.

30. Should His Excellency the Governor in Council approve of our suggestion for placing the Zemindary of Daracoote under the Court of Wards, we stated, that on receiving orders to this effect, he should be prepared to furnish the necessary instructions to the Collector.

31. We were informed that His Excellency the Governor in Council concurred in our opinion regarding the propriety of placing the Zemindary of Daracoote in the Zillah of Ganjam under the Court of Wards, and were therefore directed to make the necessary arrangement in this matter, as prescribed in Regulation V., A. D. 1804, but the Governor in Council considered it more regular and advisable that the manager should have the charge of the whole of the Zemindary, than that any particular part of it should be committed to the care of the guardian.

32. The necessary instructions were furnished to the Collector immediately on the receipt of these orders.

VIZAGAPATAM.

33. In this District, the arrears of Land Revenue remaining unliquidated at the conclusion of Fusly 1222, exceeded twenty-four thousand Pagodas, but the whole of this sum was paid into the Collector's Treasury a few days after the Fusly expired, with the exception of a balance outstanding against the Madgole Zemindary. It became necessary therefore to dispose of this Estate, and the purchase money falling short of the balance due from it in the trifling sum of Rupees 529-13-5 only, on account of interest. We refrained from arresting the person of the defaulting Zemindar, on this account, the more so as the Collector appeared to apprehend disturbances in the country in the event of his immediate confinement; we have little doubt that this small sum will hereafter be collected.

34. On reference to the letter noted in the margin, it will be observed that the Zemindar of Vizianagram has completed his engagements for the gradual liquidation of the balance of Fusly 1219, and that the whole having been discharged, the jewels originally deposited in the Collector's Treasury have been restored to him.

35. In consequence of a letter from Government, under date the 5th February last, relative to certain claims of the Nagpore Government upon the Zemindar of Jeypore, the Acting Collector in the Zillah of Vizagapatam was called upon to furnish the information required at his earliest convenience. The report received from Mr. Robertson in reply was submitted by us to Government under date the 17th May last.

36. We explained that Vullub Narrain Deo against whom the Government of Nagpore complained was not the Zemindar of Jeypore, but as it appeared the son of that tributary, whose name is Ramachunder Deo, he seemed however to have acted entirely with the concurrence, if not under the immediate direction of his father, the Zemindar who had himself forwarded replies to the claims advanced against his son.

37. The Court of Nagpore represented, that Vullub Narrain Deo, in behalf of one of their own tributaries, the Zemindar of Bustar (Vassatairoo) became responsible to them 1st, for Rupees 25,000, for which he gave a bond, upon which bond Rupees 1,664-6-0 were stated to be still due; 2dly, for Rupees 2,500, for which also he was stated to have given his bond; and 3rdly, for Rupees 4,033 due upon a bond to which he had subscribed as a witness and for the amount of which, in default of the principal, he was stated to have made himself answerable; he was further accused of having delivered to the Berar Government, on the part of the Bustar Zemindar, a bracelet, which they had discovered to be set with false stones.

38. The Zemindar of Jeypore, in reply to these accusations, admitted that his son gave the bond for Rupees 25,000, but asserted that the money had been paid; he added that a Receipt was given for this sum, stating that his son's bond had been lost, otherwise, that it should have been restored; he altogether denied the grant of the second bond; he explained that his son subscribed the bond for Rupees 4,033 merely as a witness, and that he did not become responsible for the amount, and he stated that the bracelet was given by the Zemindar of Bustar himself; that it was received without complaint by the Court of Nagpore, and that his son was entirely ignorant of its value.

39. If this defence were not admitted by the Government of Nagpore, we are not aware that any decision could be passed or enforced upon these claims, except by a Court of Justice, before whom the most unobjectionable mode of bringing the matter we thought would be through the Government Vakeel, who might receive instructions on the subject from the Collector in communication with the Resident at the Court of Nagpore.

40. Regarding the emigration of ryots from Bustar to Jeypore, the Zemindar, we observed, acknowledged his readiness to adopt a reciprocity of conduct in this respect between himself and the Mahratta tributaries. We conceived that ryots in arrear or under engagements to either party, ought certainly to be sent back, but that with respect to any other description of ryots, no interference would be justifiable. They should, we thought, be free to choose their own place of residence.

41. The sixth and last claim on the part of the Berar Government, related to a question which, we observed, had been already brought to the notice of Government in a letter from the Magistrate of Vizagapatam under date the 10th April 1806, accompanying certain title deeds for the possession of that tract of country for which the Berar Circar demanded arrears of rent.

42. These Sunnuds, we observed, had been forwarded to the Governor in Council at the express desire of the Jeypore Zemindar, and as appeared from the orders of Government to the Magistrate on that occasion, were intended to be made the subject of a reference to the Court at Nagpore; the result of this reference (if it should have been made) or the contents of the Sunnuds, which were no doubt among the records of Government, would, we conceived, probably afford the means of forming a judgment as to the justice of the demand on the part of the Nagpore Government for rent of the lands in question, a demand when the Jeypore Zemindar we observed distinctly disavowed, for he asserted and appealed to the original Sunnud for the truth of his assertion that he held the lands on free tenure under a grant in perpetuity made to his father Vekrama Dauvoo by the Nagpore Government for services performed, in re-instating its tributary the Bustar Zemindar, when violently dispossessed by a brother.

43. The Jeypore Zemindar, however, in his explanation to the Collector, acknowledged the claim of the Nagpore Government to Sayer, which he stated to have been always collected and paid by the Revenue Officers of the Bustar country, and that he was in no way concerned with it.

44. We observed, that if the tenure of the Jeypore Zemindar partook of the nature of a rent, it would be perfectly consistent with the sentiments of this Government, repeatedly and distinctly expressed, as shewn in the proceedings noted in the margin, that the engagement should be annulled as soon as possible, for which purpose, we observed, it would remain with the Hon'ble the Governor in Council to issue such instructions to the Resident at the Court of Berar as might be expedient; on the other hand, if the Districts in dispute should have been held by the Jeypore Zemindar under a grant from the Nagpore Government, there could not, we conceived, be any question that from the despotic constitution of that Government, custom fully justified its resumption, whenever the person holding it might have given cause of displeasure, and that the Jeypore Zemindar had done so, seemed sufficiently manifest by the reply which in his letter to the Collector, he made to the second claim of the Berar Government.

45. The right of the Berar Government, to decide on claims to lands within its own boundaries, whether as Farm or Jaghire, could not, we apprehended, be disputed, and we presumed that it would be the duty of the Magistrate of Vizagapatam to prevent, as far as possible, any violent resistance of such right on the part of the Jeypore Zemindar; at the same time, it appeared to us to be expedient that, in prosecuting any pecuniary claims which the Court of Berar might have on the subjects of the Company's Government residing within their territories, attention should be paid to those laws and forms established for the execution of justice, which are observed and respected by the British Government itself.

46. We begged leave to remark, that since the agitation of this claim, the Collector had found it necessary to attach the Jeypore Zemindary for an arrear of Revenue—a circumstance that had not before occurred, as the Jumma was intentionally settled for particular and political reasons at an amount notoriously below the proportion of its resources as demanded in the case of most other Zemindaries.

47. We were informed in reply, that the Governor in Council entirely concurred with us with respect to the course of proceedings it was necessary to pursue for the recovery of the money stated to be due by the Zemindar of Jeypore, and we were desired to direct the Collector of Vizagapatam to give such instructions to the Government Vakeel for the prosecution of the suit, as from the communications he might receive from the Resident at Nagpore might appear advisable.

48. With respect to the emigration of ryots, the Governor in Council was of opinion that even in cases where they might be in arrear or under engagements to the Bustar Zemindar or Nagpore Government, it would be necessary to proceed against them by a regular suit in the Zillah Court at Vizagapatam.

49. We were informed that it would rest entirely with the Nagpore Government to resume the lands situated within its territory held by the Zemindar of Jeypore, but that the Governor in Council entirely concurred with us with respect to the inconvenience which might arise from Zemindars' subjects of the Company holding lands in the territories of a foreign State, and that the Magistrate of Vizagapatam would be directed to prevent, as far as possible, any resistance being offered by the Zemindar of Jeypore, if it should be considered expedient to resume the lands he held in the Nagpore territory. With respect to the arrears of rent stated to be due, the Governor in Council was of opinion that it would be necessary to proceed by a regular suit against the Zemindar as already mentioned.

To Mr. Smith, 16th, in
Diary Cons., 20th September.

To the Chief Secretary, in
Cons., 30th August 1813.

From Mr. Murray, in Cons.,
23rd May 1804.

Do. do., 12th September, in
Cons., 8th October 1804. Ex-
tract, Para. 3.

To Do. Do., 13th, in Cons.,
15th October 1804. Extract,
Para. 4.

From do., 23rd October, in
Cons., 15th November 1804.

To do., 21st, in Diary Cons.,
24th December 1804.

From Mr. Robertson, 31st
May, in Cons., 10th June, 1813.

To Mr. Robertson, 10th, in
Diary Cons., 10th June 1813.

From Mr. Smith, 16th, in
Cons., 30th August 1813.

See letter addressed to
Government to the Chief and
Council of Vizagapatam, 12th
November 1788.

See letter from the Board to
the Collector in Vizagapatam,
21st December 1804.

50. These orders were duly communicated to the Collector.

51. Under date the 30th August last, we submitted for the consideration of His Excellency the Governor in Council, the correspondence referred to in the margin, regarding a pension of Rupees ten-thousand (10,000) per annum, payable from the Treasury of the Collector in Vizagapatam.

52. In consequence of the Zemindaries of Ankapilly and Sattia-veram having been transferred under the authority of Government to Viziam Rauze, on the death of Payakarow, who was heavily in arrears to the Zemindaries, a sum of ten thousand (10,000) Rupees per annum was added to the Jummah of Viziam Rauze for the use of the family of Payakarow and was paid from the Collector's Treasury, originally to his widows named Seetiah and Rajiah conjointly; Seetiah died in April 1804, but in consideration of the circumstances under which the allowance was originally granted, the full pension had been continued until the present time to the remaining widow Rajiah, under the authority noted in the margin.

53. From the recent correspondence which had passed with the Collector, it appeared that Rajiah had fallen into a state of mental infirmity which rendered her incapable of the management of her own affairs, and the Collector stated that she had in consequence become the prey of certain needy distant relations who had contracted considerable debts in her name.

54. We explained that except Rajiah, no near relation of the late Payakarow was alive, it appeared indeed that about four years ago, a paper was registered in the Zillah Court by which Rajiah appointed certain persons to be guardians to herself and a child which she has stated to have adopted, but we presumed that adoption to a life pension would not be admitted, and as she did not seem to have been in the possession of her mental faculties at the time the paper in question was registered in the Court, we concluded that its validity would not be acknowledged.

55. We submitted that under these circumstances, the pension should be declared liable to lapse to Government on the death of Rajiah, with respect to its continuance during her life, it appeared to us that so long as she labored under mental affliction, it would be unnecessary and inexpedient to pay more than was sufficient for the comfortable maintenance of herself and her dependents. By the Statement No. 2 enclosed in Mr. Smith's letter under date the 16th August, the usual expenses of the family were shewn not to exceed Rupees (3,000) per annum, and if the pension were reduced to Rupees 5,000, we conceived that the allowance would be ample.

56. We accordingly begged leave to recommend that this sum should be paid into the Zillah Court, and that the Court should be directed to take measures for appointing a person of respectability to act as guardian to Rajiah on a liberal salary to be paid out of the pension, for none of her own relations we observed could be entrusted with this office.

57. We stated that by Regulation V., A. D. 1804, a Court of Wards had been appointed to take charge of the property of minors, lunatics, idiots and other incapacitated persons, provided they pay rent or Revenue to Government, but that no provision had been made for cases like Rajiah's where rent to Government was not paid.

From Mr. Secretary Hill,
21st, in Cons., 28th September.
To Mr. Smith, 28th Sept.,
in Dy. Cons., 1st October 1813.

58. Our suggestions on this subject were adopted by Government, and the Collector was directed to reduce the pension to Rupees 5,000 per annum, to be placed at the disposal of the Court.

To the Chief Secretary, in
Cons., 31st May 1813.

From Mr. Hyde, 6th October
1812.

In Cons., 15th October 1812.
To do., 15th do.

In Diary Cons., 19th October
1812.

From Mr. Robertson, 22nd
May 1813, in Cons., 31st May
1813.

59. On the 31st May last, we had the honor to lay before the Governor in Council the correspondence with the Collector in the Zillah of Vizagapatam noted in the margin, respecting a claim advanced by the Zemindar of Vizianagram to a reduction in the permanent Jum-mah of his Estate, in consequence of the occupation of certain lands in his Zemindary for Military purposes.

60. It appeared that since the commencement of the Fusly year 1220-(1810-11), the Troops stationed at Vizianagram had occupied a considerable tract of land in the vicinity of that place as a Cantonment; that in the month of October 1812 new Barracks were constructed by order of Government upon part of the land so occupied, and that about the same period, the boundary of the cantonment was enlarged, but no information could be found in this department respecting the authority under which the property in question had thus been appropriated to public purposes.

61. The demand in the present instance for the ground included in the Cantonment of Vizianagram involved a permanent annual reduction of the public Revenue to the extent of Rupees 2,007-10-11.

62. With regard to the past, it appeared by Mr. Hyde's letter of 6th October 1812, that in Fuslies 1220 and 1221, the occupation of the ground in question according to its estimated value, caused a loss to the proprietor of Rupees 2,399-4-0 each year, and that from the commencement of Fusly 1222, this loss would be increased to Rupees 2,605-1-4 by the extension of the boundary of the Cantonment, but by a subsequent investigation of the subject, in consequence of the instructions of the Board, the proposed permanent annual remission, we observed, have been reduced to Rupees 2,007-10-11.

63. A plan of the Cantonment accompanied Mr. Robertson's letter, on reference to which, we remarked, it would be found that a "Race Stand" had been erected within the boundary; we conceived, that if on enquiry it should be ascertained that a race course was included in the Cantonment, it might perhaps be considered unnecessary to occupy ground for this purpose, at the sacrifice of a permanent reduction in the Land Revenue.

64. By the plan it appeared, that a small extent of paddy land was included within the limits of the Cantonment and also two small tanks, but on examination of the extent of the land and the nature of it, as it appeared on the plan, we were led to conclude that an extraordinary high value had been put on the land under cultivation, and an unusual value on that which was waste and on that which had been appropriated to pasture. Under this impression we proposed to issue orders to the Acting Collector to furnish us with an account of the Revenue actually derived by the Zemindar from the land for a period of years prior to the occupation of it by the Troops.

65. We stated that on former occasions, we had brought to the notice of the Government, the great inconvenience likely to arise from the occupation of land for public purposes without the previous consent of the proprietors having been obtained. Independently of the apparent injustice of the measure by its infringement of those individual rights which it was doubtless the wish of the Government to respect and support. We apprehended, that it was calculated to prove both extremely expensive and embarrassing by the indefinite demands to which it might give rise on the part of the owners, which in such case, it would become difficult to resist however exorbitant they might appear, and in some cases by the refusal of the parties to listen to any terms.

66. We deemed it to be our duty to bring this subject under the early notice of His Excellency the Governor in Council, and begged leave to recommend that we might be informed whe-

ther the whole extent of land included in the limits now defined were required, and if so, that we might receive authority to grant such remission as the Zemindar might prove himself on further investigation to be entitled to.

67. In reply to this address we were furnished with copies of the proceedings of His Excellency the Governor in Council in the Military Department upon a letter from the Secretary to the Commander-in-Chief, forwarding a communication from Colonel Fletcher formerly in command at the Cantonment in question.

68. The Governor in Council desired that we would issue instructions to the Collector to confine the limits of the Cantonment at Vizianagram to the interior boundary marked out in the plan which was returned to us.

69. In transmitting these orders to the Collector, we further desired that he would submit a statement shewing the amount of compensation which ought in his opinion to be made to the Zemindar for the loss which he might have sustained since the first occupation of his land by the Cantonment, and also what should hereafter be granted to him, when the limits of the cantonment should have been contracted.

70. The demands of the Zemindar appeared to us to be exorbitant, and in drawing up the statement above mentioned, we directed the Collector to be careful to calculate the amount of remuneration with reference to the actual loss which the Zemindar might have already suffered, and which at a fair estimation he might be expected to suffer hereafter.

71. For this purpose, we desired the Collector to ascertain what the land was capable of producing, and what it might have produced on an average of years before it was occupied by the Military Department—so soon as the Collector replies to this reference, his report will be submitted to Government.

72. Under date the 15th October last, we submitted for the information of His Excellency the Governor in Council a letter from the Collector in the Zillah of Vizagapatam, bringing to our notice the circumstance of a great variety of Rupees of inferior value to that of the Arcot Rupee, having been hitherto customarily received into the Vizagapatam Treasury, at par with the Arcot Rupee, while the same coins were rejected at the Treasuries of the Southern Districts, which it was stated had given occasion to a "considerable traffic" with the neighbouring Collectorates, the coins rejected at the southern Treasuries being brought to Vizagapatam.

73. The Collector, we observed had not explained whether this traffic had been attended with any direct loss to the Government. If, as we presumed the coins in question had been issued at the same rate as that at which they had been received, no such result could have been produced, whatever private advantage might have been derived from the traffic by individuals.

74. Upon this point we remarked the Collector would be desired to afford explanation, particularly as to whether any undue advantage had been taken of their situations by any of the Native servants, which his letter seemed to imply.

75. We were not aware that any necessity existed for receiving in the Northern Circars the various Rupees adverted to in payment of the Revenue, and we explained that we had therefore desired Mr. Smith to reject them until further orders; we beg leave however to recommend that the Collector's letter should be referred to the Accountant General and to the Mint Committee, in order that it might, if possible, be ascertained how these coins came to be received in the Vizagapatam Treasury at the rate mentioned by the Collector, and whether the rejection of them in payment of the Revenue would be attended with any inconvenience.

76. We were of opinion that if it should be inexpedient to refuse altogether the acceptance of any other than coins of the Company's proper currency, such other coins should at least be received at a rate calculated to secure the Government from loss.

To the Chief Secretary to Government, dated 14th December 1813, in Cons., 14th Dec.
From Mr. J. Smith, 20th October, in Cons., 2nd November.
Extract paras. 3, 4 and 5 of letter to Mr. Smith, 2nd Nov.

77. With reference to this subject, we had the honor, under date the 14th instant, to submit the further papers mentioned in the margin, for the consideration of His Excellency the Governor in Council.

78. It had been proposed to discontinue the receipt of the various coins not of the Madras currency, hitherto received at the Treasury of the Collector of Vizagapatam, under an impression that no considerable quantity of foreign coins could be in circulation in the Vizagapatam District, but as it appeared that the measure, if immediately adopted would be liable to be attended with inconvenience, the Collector at the request of some of the Zemindars and Renters, had consented to continue to receive them, though at certain reduced rates which he had fixed subject to confirmation.

79. We stated that it was in our knowledge, that a communication had been made to the Collectors by the Mint Committee, preparatory to a general arrangement for determining the rates at which the various coins not of the Madras currency are hereafter to be received in the meantime; we proposed, with the permission of Government to issue the orders contained in a letter of which a copy was submitted for consideration with our address under notice.

80. The measure which we proposed, we observed, would eventually occasion a loss of three Rupees and 3 Fanams on every 100 Surat Rupees in the Collector's Treasury, the amount of Surat Rupees in the Cash chest on the 20th October last was 1,10,000, on which we calculated the loss would be about 3,556 A. Rupees. We observed that it remained also to be considered whether the Zemindars would have any just cause of complaint on being required to pay 103-3-0 for every 100 they had hitherto been in the custom of paying. It seemed to be manifest that the Surat Rupee had long formed part of the currency of the Vizagapatam District, for we observed that the Commercial Resident made no objection to the receipt of them till their value became depreciated by the refusal of the Collector to receive them.

81. Under this explanation, it appeared to us to be necessary, that an early decision should be passed. If the Surat Rupees were now to be received at par, they must, we observed, either be re-issued at that rate, or Government must sustain a loss of 3 R. 3 per. cent. on all that might be paid in within the next Fusly year.

82. The orders of Government upon this subject have not yet reached us.

From Mr. Robertson, 26th May, in Cons., 7th June 1813.
To the Chief Secretary, in Diary Cons., 10th do.
From Mr. Secretary Hill, 11th, in Cons., 14th do.

83. We beg leave to refer to the correspondence noted in the margin respecting the death of the insurgent Appal Bhooputty, who for many years past disturbed the peace of the Madegole Zemindary in the zillah of Vizagapatam.

84. The Honorable the Governor in Council was pleased, under date the 23rd February last to promote Mr. Charles Hyde to the situation of Collector in the southern division of Arcot, and to appoint Mr. John Smith to be Collector in the zillah of Vizagapatam. Mr. F. W. Robertson was at the same time appointed to officiate for Mr. Smith until he should join his station; Mr. Smith has since taken charge of the Collectorate, and Mr. Robertson has recently been appointed his Head Assistant.

RAJAHMUNDRY.

85. The failures in this zillah during the late Fusly 1222 were numerous and extensive. By a little forbearance towards such of the Zemindars as could procure respectable securities, the Collector succeeded in reducing it at the close of the year to two items, one of upwards of 14,000 Pagodas, for the payment of which in October last security was taken, and another of about 34,000 Pagodas, for the liquidation of which it became necessary to resort to the sale of land itself, the premium paid by the purchasers reduced the last mentioned balance to Pagodas 5,696-37-40, due chiefly from two small Estates which fell to Government from the want of purchasers, and the first mentioned balance has been so far liquidated that the total sum now outstanding in this District does not exceed 9,000, of which we expect a considerable portion will hereafter be realized.

From Mr. Oakes, 17th, in Cons., 28th June 1813.
To the Chief Secretary, 28th June, in Diary Cons., 1st July.
From Mr. Secretary Hill, 6th, in Cons., 8th do.

86. We beg leave to refer to the correspondence noted in the margin respecting the death of the Pundoo Dhorah, who for many years past at intervals disturbed the peace of the Rajahmundry District.

87. In the year 1810, Narsimma Deo, then Zemindar of Polaveram having fallen heavily in arrears to Government, it was found necessary to place the whole Zemindary under attachment, and in consequence of information having been obtained of the intention of Narsimma Deo to resort to a rebellious opposition to the Government, in the event of the prescribed process for the realization of the public Revenue being enforced against him, the Government considered themselves justified in issuing orders to the Magistrate in the zillah of Rajahmundry to apprehend his person in the first instance, expecting that after the sale of the Zemindary some balance would remain, which, in default of other sufficient grounds would of itself justify his being kept under restraint.

88. Narsimma Deo was fortunately apprehended before carrying his criminal intentions into execution and was confined under charge of the Magistrate at Masulipatam, but it being some time after supposed that he fomented the disturbances which had commenced in the Zemindary, we recommended the adoption of an arrangement proposed by the Magistrate for his removal to a greater distance from the seat of these disturbances; we understood that he was accordingly removed to the Gaol at Chingleput, where he is now confined.

89. Although the sale of the Polaveram Zemindary did not produce a sum fully sufficient to answer the demand against Narsimma Deo, the difference was subsequently made good by the sale of part of his personal property, and as there did not remain any demand outstanding against him, it occurred to us to be proper to submit to Government whether or not he should be released. With this view, the whole of the former correspondence with Government was again brought by us, under the review of His Excellency the Governor in Council under date the 12th November last.

90. We observed, that on reference to the letter noted in the margin, His Excellency the Governor in Council would perceive that Narsimma Deo was a man of a notoriously dangerous character, and that disturbances might be apprehended should he ever renew his connexion with the Hill people of Polaveram, while therefore we were inclined to recommend that he should not now be kept under further restraint than might be necessary to prevent such an occurrence; we did not conceive that we should be justified in recommending his entire release, except on condition of his fixing his residence at a distance from Rajahmundry and giving satisfactory security for his conduct.

91. We accordingly begged leave to suggest that the Magistrate in the zillah of Chingleput might be required to report what the conduct of Narsimma Deo had been during his confine-

ment, and that if possible, an arrangement might be made for his residing in future at Conjeveram under the eye of the Magistrate, or in any other place to the southward which he might prefer. Narsimma Deo being given to understand that the continuance of an allowance for his support would depend on his residing in a situation approved of by Government.

92. We were informed in reply that your Excellency in Council had resolved that Narsimma Deo should continue in confinement until the Magistrate in the zillah of Rajahmundry should be of opinion that the restraint under which he is placed might with safety be relaxed, and that the Magistrate had been directed to be careful to apprise the Government when he saw grounds for forming such an opinion.

93. Among the Estates in the zillah of Rajahmundry which were offered for sale on account of arrears of Revenue at the close of Fusly 1221, there were two (Ragoodavapooram and Nagampilly) which came into the hands of Government in consequence of the want of other purchasers.

94. The arrears due from these Zemindaries for Fusly 1221 amounted to about 18,000 Rupees, and during the Collector's management in Fusly 1222 the collections fell below the permanent assessment in about the sum of Rupees 2,000, so that the total balance outstanding against the two Zemindaries might be taken at Rupees 20,000.

95. The Assistant Collector in charge of the district submitted to us an offer from a person named Tolaty Ramrauze to purchase these Estates; he was willing to pay 5,000 Rupees in ready money on being put in possession, 5,000 Rupees more in two months from that date, and to give good security for the payment of an additional sum of 10,000 Rupees before the expiration of Fusly 1223.

96. Mr. Sewell's letter respecting this offer was submitted for the consideration of his Excellency the Governor in Council under date the 1st October last, and as no purchasers could be obtained for these Zemindaries at the sale by auction on the expiration of Fusly 1221, and the actual collections in Fusly 1221 fell below the amount of the permanent Jumma, and moreover as we had reason to believe that the person who made the offer was a person of credit, we submitted that the acceptance of this private offer was preferable to putting the Estates up again to public sale, or to retaining them longer under Aumanie management.

97. In reply, we were informed that your Excellency in Council concurred with us in opinion regarding the expediency of accepting the offer which had been received by the Assistant Collector in charge of Rajahmundry for the purchase of the Estates of Ragoodavapooram and Nagampilly, and orders were accordingly issued for its acceptance.

98. On the decease of Mr. Arthur Garland Blake, the Honorable the Governor in Council was pleased to nominate Mr. Henry Oakes to the situation of Collector in the zillah of Rajahmundry.

MASULIPATAM.

99. In this district we have to notice the default of Soobanadry Row, Zemindar of Charmahl, respecting which we proceed to recite the correspondence which took place.

100. Under date the 12th November 1812, the Collector in Masulipatam submitted to us copy of an Arzee from the Zemindar of Charmahl, soliciting that his Zemindary might be assumed and held under management, and a pecuniary allowance granted for his support.

In Cons., 19th November 1812.

From Mr. Russell, 23rd March, in Cons., 12th April 1813.
Proceedings of the Board, in Cons., 12th April 1813.

From Mr. Secretary Hill, dated 15th, in Cons., 19th October 1813.
To Mr. Sewell, 19th, in Diary Cons., 22nd October 1813.

From Mr. Sewell, 20th September, in Cons., 1st October 1813.
To the Chief Secretary, in Cons., 1st October.

101. The Zemindar, in his Arzee above adverted to, implied that the Zemindary was highly assessed, and in support thereof referred to the result of a recent examination of accounts by the Collector, in view to the formation and assessment of sub-divisions, shewing the average collections of eight years, from Fusly 1213 to Fusly 1220 inclusive, to be only Star Pagodas 31,548-22-66, while the amount of the Jummah was from Fusly 1222, Star Pagodas 31,000, and from Fusly 1223 and in perpetuity, Star Pagodas 34,820.

102. If, observed the Zemindar, it should nevertheless be thought "that the present beriz being Pagodas 34,820 and my one-third being Pagodas 17,410, are both capable of being realized from the district, I hope that your Board will be pleased, in such case, to continue the district under Government management for such period of years as your Board may please, and in consideration of my having a considerable family to maintain, indulge me with one-half of my one-third for our expenses, and after the district shall have been properly improved, grant orders to restore it to me whenever your Board may think proper."

103. The case of the Zemindar, we observed, might thus we believed be pretty correctly stated, that having pursued a long continued course of dissipation and extravagance, joined with a total neglect of his affairs, and having by the most ruinous and rapacious methods of supplying his necessities, exhausted his own resources and impaired those of the Zemindary, he was no longer able to withstand the embarrassments in which he was involved, and was therefore desirous of being extricated from his difficulties by being shielded from the demands of his creditors and supported at the same time on what he considered a suitable allowance of eight or nine thousand Pagodas per annum, until by good management under the Collector, the Zemindary should be restored to a flourishing condition, when he wished that it should be delivered back to him.

104. We observed, that at the time the abovementioned Arzee was written, several suits were pending in Court against Soobanadry Row, and that, in one instance, judgment had been already obtained for a sum to the amount of Star Pagodas 23,785-30-51.

105. It appeared from one of the Collector's letters that against this judgment (which was passed by the Provincial Court on appeal from the Zillah Court) the Zemindar had been permitted to appeal to the Court of Sudder Adaulut on the condition of the Zemindary being pledged for the amount of the decree, but that he had since been cast in another suit, and that the property forthcoming not having been found, sufficient to meet the demand, his person had been arrested and conveyed to Masulipatam.

106. The probable amount of the balance of Revenue which would be outstanding at the close of Fusly 1222 was stated by the Collector to exceed Star Pagodas 20,000, which added to the amount of the two principal claims impending over the Zemindar, the one already noticed of Star Pagodas 23,785-30-51, and another of Pagodas 23,712-32-40, made a total of Star Pagodas 67,498,18-11. These however were stated to be only the "principal claims," that there were numerous others we thought was scarcely to be doubted.

107. The Collector observed, that "to meet these demands the sale of the whole Estate would be necessary, but it is possible that some time may elapse before the final judgment shall be passed, and the intervention of two or three favorable seasons might under proper management be the means of paying off the balance of the Sircar, and of re-establishing the credit of the Zemindar, so far as to enable him to make some arrangement for the liquidation of his debts; that so long, however, as the district remained under his own superintendence, it will be in vain to expect a period to his difficulties, for the distresses he had been laboring under had urged him to acts of folly and oppression, which added to the fear of the rebels had induced many of the ryots to seek refuge and employment in other quarters."

108. It did not appear that the Collector considered the Zemindary to be over-assessed, since he anticipated the rescue of the Zemindar from his difficulties from the measure which he suggested of keeping the Zemindary a few years "under proper management."

* The collections of Fusly 1220 were inserted in the statement at the inconceivably small sum of Pagodas 16,832-4-43.

"The Board, said the Collector will perceive that the Revenues of this fine Estate have fallen generally short of the permanent Assessment, but to the mismanagement of the Zemindar only is this to be attributed."

109. It was true, we observed, that according to the statements submitted in the last year by the Collector with a view to the then proposed sub-division of the Zemindary, the average of the collections of 8 years to Fusly 1220 amounted to no more than Star Pagodas 31,548, or excluding Fusly 1220* the average of 7 years to Fusly 1219 amounted to Star Pagodas 33,650 only, but the Collector, we remarked, expressly stated his opinion that this result was to be entirely attributed to the mismanagement of the Zemindar.

110. It was certain moreover, we remarked, that entire confidence was not to be placed in the accuracy of accounts furnished upon occasions like the present, the amount of the collections might in general cases be considered to be somewhat under-rated, but more especially where, as in Charmahl, the country had for a series of years been a prey to the extortions of a needy Zemindar, or to the rapacity of his Renter, the accounts of the Curnums could not in such a case we conceived be expected to exhibit the whole of what was collected from the inhabitants.

111. But notwithstanding what had been stated with respect to the true cause of the distress, or rather ruin in which the Zemindar of Charmahl was involved,

NOTE.—For many years past, Charmahl had at different times been infested by a banditti supported by a pretender to the Zemindary, but it was only of late that their incursions had been renewed.

Letter to Mr. Russell, 26th, in Cons., 26th November 1812.

there existed not so far as we were aware, any reason for doubting that the depredations of the banditti which had of late infested that part of the country, had been the occasion of some loss to the Zemindar and perhaps considerable loss. To ascertain as accurately as possible the extent of this loss was among the objects to which the Collector's attention had been directed, when the orders were issued respecting the attachment of the Zemindary.

How far such loss might be considered by Government to afford grounds for remission or other indulgence, the Collector was told that the Board were unable to inform him, but that it was desirable the actual loss of the Zemindar should be ascertained with a view to the eventual consideration of his case by the Honorable the Governor in Council.

112. It appeared from the Collector's letter that he had no hope of collecting more than 9,000 Pagodas within Fusly 1222; the Collector added at the same time, that it was extremely difficult to ascertain in what degree the loss had resulted from the depredations of the banditti. That the Jonnah produce had proved far less than it would have been if the lands had been tilled at the proper season, was he observed, beyond all doubt, but the excessive drought of the season rendered the total failure of the Mangany, or wet crops (the principal source of Revenue in these Purgunnahs) under any circumstances inevitable.

113. As it was very desirable that the Regulations should be carried into effect without compromise, we regretted the difficulties which had arisen in the case under consideration. There could, we thought, be little doubt that the appeal to the Sudder Adaulut had been instituted solely for the purpose of gaining time. Had this appeal not been admitted, the course of the proceeding, we observed, would have been easy and obvious, the Zemindary would have been sold, and the proceeds, after defraying the public balance would have been appropriable to the discharge of the private debt, the grant of some moderate provision for the support of the Zemindar might then, we remarked, have become a separate and distinct question for consideration, founded upon expediency upon the comparative respectability of the Zemindar's family, and upon the attention which might be thought due to the circumstance of the loss which there was no doubt had resulted to a certain extent from the disturbed state of the Zemindary.

114. But as the case stood, the sale of the lands could not take place in satisfaction of any of the private debts of the Zemindar until final judgment should have been passed on the appeal to the

Sudder Adaulut, sometime might elapse as the Collector observed before the judgment was pronounced, it was the obvious interest of the Zemindar to create as much delay as possible; meanwhile, the sole ground upon which recourse could be had to any sale of the lands was the existence of a public balance against the Zemindary, a ground quite sufficient in itself, but which was somewhat embarrassed by the consideration that the balance might have been partly occasioned by the failure of an implied obligation on the part of the ruling power to preserve the peace of the Zemindary.

115. There appeared to us only two methods of proceeding, either to determine at once whether any, and (if any) what amount of remission ought in justice to be granted to the Zemindar, and to proceed to the sale of the lands to the extent which might be found necessary in satisfaction of the remainder, or to continue to hold the lands under attachment until the suit pending before the Sudder Adaulut should have been decided, or until the public balance at present outstanding should have been liquidated, according as the one or the other of these events might have the precedence.

116. We stated our opinion, that the first of the methods of proceeding would be the most regular, but that the latter would perhaps be the most beneficial at least so far as the interests of the Zemindar were concerned. In the event of its being determined to have immediate* recourse to a sale on account of the public balance, we thought it probable, that it would be found necessary to dispose of only part of the Zemindary, the remainder we observed would in that case be restored to the Zemindar, who with his reduced means would, we had little doubt, soon become a defaulter and might possibly in the end be induced to resort to the course of life to which the Collector had alluded; on the other hand if it should be determined to continue to hold the lands in attachment, the rescue of the Zemindar from his difficulties was, we remarked, within the scope of possibility, if not of probability without any risk of loss to the Government.

117. But (we remarked) it might be stated that it formed no part of the policy of the system of the Government to uphold improvident Zemindars in their possessions, but rather the reverse, and it might perhaps, we observed on the whole be considered that the most regular was also the most expedient method of proceeding.

118. With these observations, we resolved to submit the case for the determination of the Honorable the Governor in Council, and in the meantime to repeat to the Collector our desire that he would submit the best opinion which he might be enabled to form with respect to the amount of the actual loss which the disturbed state of the Zemindary might have occasioned, not the inhabitants but to the Zemindar exclusively.

119. We resolved further, in view to the eventual sale of the lands, to direct the Collector to submit a statement of sub-divisions to the extent of four in number, corresponding with the Purgunnahs composing the Zemindary.

120. The number of sub-divisions proposed in the statement which had been submitted under date the 2nd May 1812 was no less than thirteen, but we were of opinion that it was inexpedient on several accounts to increase unnecessarily the number of sub-divisions. We thought that in the present case the lands would sell better if divided into Estates of a certain size corresponding with the Purgunnahs, while there could be no doubt that there must be much less liability to error in the operation of apportioning the assessment.

121. We resolved finally to desire the Collector to use his best endeavours and to exert every means consistent with the Regulations for the purpose of ascertaining the true value of each sub-division, in order that the assessment might be duly apportioned in conformity thereto.

122. In reply to the reference which we made to Government on this subject, we were informed, that when the Collector should have submitted the opinion he had been desired to form as to the actual loss which the Zemindar had suffered in consequence of the disturbed state of the Zemindary, the Honorable the Governor in Council would be enabled to judge of the extent to which it might be equitable and proper that a remission of Revenue should be allowed in his favor, but after this had been done, the Governor in Council was not aware of any reason against the sale of so much of his lands as might be required for the discharge of the balance which might still remain due. The question, it was observed, was one of a general nature, involving the policy and injustice of the course of proceeding which the Regulations prescribed, for it was remarked, there was nothing in the circumstances brought by us to the notice of the Governor in Council, which pleaded for an exception in favor of the present Zemindar, and under this view the Governor in Council felt no hesitation in deciding that the Regulations shall be enforced. Instructions to this effect were accordingly issued by us to the Collector.

123. With reference to these Proceedings, we had the honor under date the 26th September last to submit for the consideration of the Honorable the Governor in Council the correspondence which subsequently passed with the Collector of Masulipatam regarding the claim of the Zemindar of Charmahl, to remission in consequence of the loss occasioned by the violent outrages committed by the insurgent Venkut Row in that Zemindary during the early part of Fusly 1222.

124. The amount of the Jummah of this Zemindary was for Fusly 1222 Star Pagodas 31,000,* the amount of the loss occasioned to the Zemindar by the disturbances of Venkut Row was estimated at Star Pagodas 11,171,† which deducted from the Jummah, left a residue of Star Pagodas 19,829. Of this sum, it appeared that after defraying Sibbendy charges, a portion to the amount of Pagodas 11,028 only had been realized, the balance therefore outstanding against the Zemindar on account of Fusly 1222, even supposing that the proposed remission should be granted, would, we remarked, be Star Pagodas 8,801, besides interest, amounting to between one and two thousand Pagodas.

125. We explained that in order to avoid unnecessary delay, we have fixed on a day for the sale of the Zemindar's lands on account of the balance last mentioned, consenting to allow the amount of the proposed remission (Star Pagodas 11,171-20-7) to lie over until the final determination of Government respecting it should be received; at the same time the Collector was informed that it would be sufficient to intimate to the Zemindar that the matter was under consideration, without giving him any ground to believe either that the remission would, or that it would not be granted.

126. We explained that the object of our present address was to obtain the decision of Government upon the general question of the Zemindar's claim to remission and upon the particular question of the amount to be remitted in the event of the claim to remission being acknowledged.

127. We remarked, that the only two cases within our recollection, in which, since the establishment of the permanent Settlement claims to remission had been formally preferred upon grounds similar to those on which the present claim was founded, were the cases of a former Zemindar of Polaveram in the Rajahmundry District and of the present Zemindar of Palcondah in the Vizagapatam District. In neither of these cases we observed was remission allowed. In the first, the claim was founded not so much on the loss which had taken place, as on the expense

To the Chief Secretary, 30th April, in Diary Cons., 3rd May 1813.

From Mr. Secretary Hill, dated 11th, in Cons., 13th May 1813.

To Mr. Russell, 20th, in Diary Cons., 24th May.

To the Chief Secretary, dated 28th, in Diary Cons., September 1813.

From Mr. Russell, 8th, in Cons., 19th July 1813.

To Mr. Russell, dated 29th, in Cons., 29th July 1813.

From Mr. Russell, 20th, in Cons., 30th August.

To Mr. Russell, dated 30th, in Cons., 30th August.

From Mr. Russell, 16th, in Cons., 23th September.

NOTE.—The ultimate permanent Jummah from Fusly 1223 is Star Pagodas 34,820.
† Fractional parts are omitted.

To Mr. Russell, 30th, in Cons., 30th August 1813.

See letter to the Governor in Council dated 16th, in Diary Cons., 19th November 1807, and the answer dated 23rd December 1807, in Cons., 8th January 1808.

See letter to the Chief Secretary, 23rd, in Cons., 23rd December 1811, and the answer dated 31st December 1811, in Cons., 9th January 1812.

which had been incurred in defending the Zemindary from incursions; it was rejected by the Government not only on the general ground stated by us, but because the Government would not admit that Zemindars were entitled themselves to raise and employ an armed force. In the last case, the claim was supported by us, but was refused by the Government upon the general principle, it appeared (for there was no particular circumstance to invalidate the claim) that loss arising from a breach of the peace, amounting even to insurrection, might be admitted as a ground for some suspension of the demand of Government for a limited period, but not for an entire relinquishment of any portion of a Jummah permanently assessed.

128. The Regulations, we remarked, were silent with respect to any obligation on the part of the Government to make good losses arising out of a breach of the peace. The Government had indeed "charged itself generally with the maintenance and support of such establishments as may be requisite for the better keeping of the Police," but supposing that it had discharged this obligation of maintaining the requisite establishments for the purpose stated, it was not prescribed that for every failure in whatever degree in the preservation of the peace, the Government was to be held pecuniarily answerable.

129. It were better perhaps we remarked, and it was perhaps intended that this point should be left to the discretion of the Government, any enactment which should specifically hold the Government responsible for loss occasioned by disturbances would, we observed, be of a most impolitic tendency, it would furnish a motive for exciting disorder to serve as a delusive pretext for demanding remission.

130. We were of opinion however that though not specifically bound, there were cases in which the Government could not with justice refuse to give attention to claims to remission, cases for instance where the tranquillity of the country had been disturbed to an extent to produce great and unquestionable loss without the existence of any ground of suspicion that blame was imputable to the suffering party.

131. The case under notice, we submitted to the Honorable the Governor in Council, appeared to us to be one of this kind, there existed no ground for believing that the horrible outrages committed by Venkut Row were countenanced in the remotest degree by Soobanadry Row, nor was there any doubt of the reality of considerable loss having resulted from these outrages.

132. The local authorities failed for a time in their endeavours to preserve tranquillity, the property of the inhabitants of the Zemindary of Charmahl was plundered, and they were deterred from pursuing their agricultural pursuits by threats of personal violence which were actually carried into execution on several of the inhabitants who fell into the hands of the banditti.

133. With respect to the amount which should be remitted, in the event of the claim to remission being acknowledged, we begged leave to refer to the correspondence with the Collector. Fusly 1222 being an extremely unfavorable year in the Masulipatam District, great loss we observed would have been sustained by the Zemindar whether any disturbances had existed in the Zemindary or not, the probable produce therefore of the cultivation of Fusly 1222 supposing no disturbances had existed was taken at a very low estimate, viz. at 5,800 candies of Jonnaloo, being considerably less than the stated actual produce in a preceding unfavorable year (Fusly 1220.)

134. Of this assumed probable or estimated produce (5,800 candies) it was stated that 2,904 candies was the proportion actually realized, leaving a deficiency assumed to have been oc-

casioned by the disturbances to the extent of candies 2,896, of which the Zemindar's share, it was stated, would be candies 1,205-12-10, the value of this estimated deficiency was calculated at the actual Jummahbundy rate for Fusly 1222, viz., 8½ Madras Pagodas per candy, making a total of Madras Pagodas 10,747-36-46, or Star Pagodas 11,822-26-57, from which a sum of Star Pagodas 651-6-50 on account of Sibbendy charges being deducted, a balance remained of Star Pagodas 11,171-20-7, which was the amount of the remission recommended by the Collector.

135. We were at first inclined to consider, that the grounds assumed for calculating the loss of the Zemindar were too general. It occurred to us that proof was required as to the extent of cultivation of grain, or other property actually destroyed by the insurgents. It had however been subsequently explained, that the loss arose not so much from the actual destruction of crops in existence, as from the cultivation of the lands having been *prevented*, the Ryots had been threatened with the loss of their ears and noses in case they proceeded to plough their lands before the demands of the insurgents were complied with, and this menace, it was stated by the Magistrate had been actually put in force on the night of the 4th September 1812 in the neighbourhood of the village of Palcondah, whereby so general a terror was spread, that the cultivation it was averred was at a stand throughout the Zemindary, until the season had nearly passed away.

136. With these observations, we submitted the case for the consideration of the Honorable the Governor in Council.

137. We were informed in reply, that His Excellency the Governor in Council, after allowing full weight to our suggestions in favor of the remission, had not been able to satisfy himself of the propriety of that measure.

138. The considerations which influenced the Governor in Council, in determining upon the point submitted to him we were informed were these, that the permanent Settlement is avowedly framed under the expectation of a particular period of calamity occurring when the demands of the Government will exceed the produce of the Estates; that the depredations of banditti may in many instances be more justly visited upon a Zemindar than the calamity of an unfavorable season, inasmuch as it is more within his power to ward them off; that there is, as we had stated no precedent, for departing from the fixed principle of exacting the full amount of the Assessment on lands permanently settled; that a remission might, under the contrary practice be sometimes granted to the Zemindar by the Government, when none had been granted to the Ryots by the Zemindar; that the certainty of no remission being granted gives the Zemindar a deep stake in the tranquillity of his Zemindary, and finally that the hope of remission might lead the Zemindar to conceive that he had an interest in secretly fomenting or countenancing, or not opposing disturbances on which a claim to remission might be founded. For these general reasons, all of which were deemed applicable to the case under notice. The Governor in Council did not think fit to grant the proposed remission in favor of the Charmahl Zemindar.

139. It was observed to us however, that from the nature of these reasons, His Excellency in Council considered the speedy realization of the balance ascribed to the depredations of Venkut Row to be of material importance only, in as far as it concerned the maintenance of the principles by which the absolute remission of it was forbidden. The Governor in Council accordingly desired that after having communication on the subject with the Collector, we would report by what moderate instalments it might seem practicable to recover it.

140. These orders were communicated to the Collector, whose further report will be submitted to Government at an early period; in the meantime, we take this occasion to remark that part of the lands of the Zemindar have been sold to an extent sufficient to cover the balance which was outstanding, with the exception of that portion of it which we had proposed to remit, and which Government allowed to lie over for recovery by easy instalments.

See in particular, the enclosure No. 1 in Mr. Russell's letter of the 16th September, in Cons., 23th do, 1813.

From Mr. Secretary Hill, dated 8th, in Cons., 12th October 1813.

To Mr. Russell, 1st, in Cons., 1st October
From do, 6th, in Cons., 12th do.
To do do, 12th, in Cons., 12th do.

141. With reference to a communication made to us by Government, by which we learned that instructions respecting the appropriation of lands for public purposes would be made through us to the Collectors, we had the honor to submit, under date the 19th October last for the consideration of your Excellency in Council, a letter from the Collector in the Zillah of Masulipatam, giving cover to a copy of his Report to Government on the value of certain property proposed to be purchased for completing an intended Cantonment at Ellore.

142. It appeared that the ground which had been selected for this purpose, was for the most part occupied by Houses, Gardens and Betel Topes, the value of which, at the lowest estimation was stated to amount to Star Pagodas 22,941-20-23.

143. The destruction of the Betel Topes two* in number, the Collector explained would be attended with peculiar hardship to their owners, to whom and to whose families it was stated that they yielded, and had during a long succession of generations yielded a never failing support, what added to the hardship was, that (if the information which was given might be relied on) there was no other spot in the neighbourhood adapted to the cultivation of that article.

144. It was moreover estimated that the annual loss of Revenue to Government from the destruction of these Betel Topes, would alone amount to Star Pagodas 303-40-37, which the Collector observed "was a sum equal in itself to the probable amount of yearly remission to which the Zemindar would be entitled in the event of a portion of Meetah (dry) lands being appropriated to the formation of the projected Cantonment."

145. From the remark here recited, we inferred that there was other ground in the neighbourhood which might be applied to the required purposes, the most convenient spot with reference to water and vicinity to places already inhabited might naturally be remarked be expected to be chosen, but if there were other land capable of being rendered suitable to the required purposes, we submitted that the preference arising from any such consideration as that which had been alluded to, of involving the destruction of private property, should be relinquished.

146. The inhabitants it seemed were under considerable apprehension that it was intended to eject them; we deemed it however unnecessary to point out that unless in cases of great emergency it would not be consistent with the spirit of the existing laws, that the Government should possess itself of the property of individuals without their free consent, or be satisfied even with a consent reluctantly given to persons in authority.

147. We indulged a hope that in communication with the Civil authorities, some other suitable spot might be found involving less expense to the Government and less hardship to individuals.

148. We remarked that the Cantonment of Wallajahbad, it was known to us, had been established on ground at a distance from the neighbouring villages, that in consequence, it possesses the advantage of a bazar exclusively Military, and that its population is confined to Camp followers or persons connected with the object of supplying the wants of the Troops.

149. We were informed in reply to this representation, that we should hereafter be made acquainted with the determination of Government with regard to the ground which had been selected for the purpose of completing the Cantonment at Ellore. We have not as yet received any communication upon the subject.

GUNTOOR.

150. The Revenues of the Gunttoor District since the introduction of the permanent Settlement, have always been realized without a balance.

From Mr. Secretary Hill,
5th, in Cons., 12th October
1813.

To the Chief Secretary, 19th,
in Cons., 19th October 1813.
From Mr. Russell, 12th, in
Cons., 19th October 1813.

* There were eight in all,
but two only were proposed to
be destroyed.

Proceedings of the Board, in
Cons., 23th December 1812.
To Mr. Oakes, 2nd, in Diary
Cons., 4th November 1813.
From Mr. Oakes, 20th June,
in Cons., 24th August 1812.

151. At our meeting of the 28th December last, we proceeded to take into consideration the letter from the Collector in the Zillah of Gunttoor reporting on his Settlement of the Palnaud District for three years.

152. In this letter, the Collector explained the difficulties which opposed his concluding a Settlement of the District of Palnaud for a longer period than three years. This explanation we considered to be quite sufficient to justify his having formed a triennial lease, but not satisfactory as to the expediency of a rent for so short a time.

153. We drew out the following Abstract Statement exhibiting the Settlement of the Land Revenue for Fusly 1221, compared with that of the preceding year, which was the last of the triennial lease formed by the late Collector Mr. Jarrett.

	1220.		1221.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue Rented	34,888	42 56	28,997	36 11	...	...	5,891	6 45
Maugany Lands under Aumany	...	...	1,946	38 12	1,946	38 12	...	...
Tax on Enaum Lands	...	...	8,456	5 4	8,456	5 4	...	...
Poolary	3,394	15 44	2,978	32 13	...	...	415	28 31
Mango and Tamarind topes	96	28 71	332	44 50	236	15 59	...	...
	38,379	42 11	42,712	21 10	10,639	13 75	6,306	34 76
	Deduct Decrease...				6,306	34 76		
	Net Increase				4,332	23 79		

154. From the foregoing Statement, it appeared that the total Jummah of the Land Revenue for Fusly 1221, the first year of the triennial lease, exceeded the total Jummah of the year preceding in the net sum of Pagodas 4,332-23-79.

155. We observed however that under the head of "Land Revenue Rented" for Fusly 1220, was included the rent of all the lands, Maugauny as well as Mettah, together with the "Badegas, or Tax on Enaum Lands." In the Settlement concluded by Mr. Oakes, the Mettah, or dry crop lands only were rented. The refusal of the inhabitants to rent the Maugany, or wet crop lands on any reasonable terms, a refusal which originated in their inability to carry on the cultivation to any considerable extent on account of the failure of the usual rains, their losses under the late lease and other causes rendered it necessary for the Collector to take those lands under Aumany. In the Statement of the Jummah for Fusly 1221 therefore, the Maugany lands made a separate item, as also the "Badegas or Tax on Enaum Lands," the amount of which in the lease expired, was not specified in Mr. Jarrett's Report on that lease, dated the 5th July 1809.

Fusly 1221.	
Land Rented...	28,997 36 11
Land under	
Aumany	1,946 38 12
Tax on Enaum	
Lands	8,456 5 4
	39,400 34 27
Fusly 1220...	34,888 42 56
	4,511 36 51

156. The Jummah for Fusly 1221 of the land rented and under Aumany together with the tax on Enaum Lands, amounted to Pagodas 39,400-34-27 as particularized in the margin, exceeding the Jummah on the same items in the preceding year in the sum of Pagodas 4,511-36-51.

157. The consolidation of the rent of the Mettah and Maugauny lands and the Tax on Enaum lands for Fusly 1220, and their separation for Fusly 1221 precluded the formation of a correct and detailed comparison between the Jummah of those items for the two years, and we were consequently unable to determine with certainty whence the increase above stated arose. We observed however on

reference to Statement E, enclosed in Mr. Oakes's letter, that the collections on account of the "Badegas or Tax on Enaum lands" during the expired lease amounted each year to Pagodas 7,269-9-33, being only Pagodas 1,186-40-51 less than the Jummah of that item for Fusly 1221, and we were therefore led to conclude (since it did not appear that the rate of assessment on the Jeroyetty lands had been augmented) that the increase above noticed arose chiefly from the full assessment having been fixed on lands brought under cultivation during the expired lease, which lands, on the principles of Mr. Jarrett's settlement would have been enjoyed by the cultivators for three years on a low rent; the extent of these lands however, and the amount of the assessment upon them appeared nowhere in the statements submitted by Mr. Oakes. We resolved therefore to call upon Mr. Oakes for further information on this subject, and to state that we could not sanction, with our approbation, the measures which Mr. Oakes mentioned in the 7th, 8th and 9th paras. of his report, as having adopted to induce the inhabitants to agree to his terms of rent. If Mr. Jarrett's Cowles for the cultivation of waste land were for three years, the terms of them ought, we conceived, to have been observed, but if it were merely an implied Cowle, that waste land brought under cultivation during Mr. Jarrett's lease ought to be continued on a low assessment for three years; we agreed with Mr. Oakes that on the expiration of the lease he was at liberty to consider the assets of the villages as they stood on the expiration of Fusly 1220, granting all however, that could be claimed on authentic cowles.

158. Under the head of Poolary, appeared a decrease in Fusly 1221 of Pagodas 415-28-31 which was explained to have arisen from including under this head in Fusly 1220 the amount of the tax on the newly cultivated Enaums, and if so, we observed would diminish the increase under Enaums noticed above.

159. The Mango and Tamarind Topes were under Aumany and exhibited an increase of Pagodas 236-15-59.

160. We approved of the wet land crops being kept under Aumany; we desired the Collector to explain whether these lands were assessed at a money rent when the survey rates were introduced, or whether the produce had continued to be divided between the Circar and the Ryot. In the latter case, we desired the Collector also to state the rates of division and what deductions were made from the gross produce.

161. We annexed the following Statement exhibiting the Settlement of the Land Revenue under its several heads for the triennial lease just formed:—

	Fusly 1221.			Fusly 1222.			Fusly 1223.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue Rented	28,997	36	11	29,249	29	55	29,235	36	31
Mangauny Lands under Aumanie	1,946	38	12	1,950	0	0	1,950	0	0
Tax on Enaum Lands	8,456	5	4	8,860	0	0	9,300	0	0
Poolary	2,978	32	13	3,000	0	0	3,000	0	0
Mango and Tamarind topes	332	44	50	333	0	0	333	0	0
Total...	42,712	21	10	43,392	29	55	43,818	36	31

162. We observed, that the Jummah of the last year of the lease exceeded that of the Fusly 1,223... 43,818 36 31 first, in the sum of Pagodas 1,106-15-21. The greater part of the Fusly 1,221... 42,712 21 10 increase appeared under the head of "Badegas or Tax on Enaum Land." Pages. 1,106 15 21 We did not discover on what principle this increase was computed. On this point therefore we resolved to call upon the Collector for more particular information.

163. If any additional assessment had been put on the Mauniam, which on reference to the enclosures in the Collector's letter we concluded had been the case, or any Enaums had been resumed and charged with the full rent, we desired the Collector to send an abstract of the amount of additional assessment and of rent charged or resumed Enaums.

164. We subjoined the following Statement exhibiting in Abstract a comparison between the average Jummah of the triennial lease expired, and that which had recently been formed by Mr. Oakes.

	Average Jummah of Fuslies 1218, 1219 & 1220.			Average Jummah of Fuslies 1221, 1222 & 1223.			Increase.			Decrease.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land Revenue rented, with land under Aumany and tax on Enaum lands	33,090	18	31	39,982	3	38	6,891	30	7	...	...	...
Poolary	3,313	9	72	2,992	40	57	...	...	...	320	14	15
Mango and Tamarind topes	250	15	68	332	44	70	82	29	2	...	...	...
Total...	36,653	44	11	43,307	44	5	6,974	14	9	320	14	15
	Deduct Decrease						320	14	15			
	Net Increase						6,653	44	74			

165. We also subjoined the annexed Statement exhibiting a comparison between the average collections of Fuslies 1218, 1219, 1220 and the average Jummah of the lease recently formed.

	Average collections of Fuslies 1218, 1219 and 1220.			Average Jummah of Fuslies 1221, 1222 and 1223.			Increase.			Decrease.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
*Land Revenue rented.	30,523	30	67	39,982	3	38	9,458	17	51	...	...	...
Land under Aumany and tax on Enaum lands..	3,313	9	72	2,992	40	57	...	...	...	320	14	15
Poolary	250	15	68	332	44	70	82	29	2	...	...	...
Mango and Tamarind topes	...	...	...	...	...	...	...	...	...	...	...	...
Total...	34,087	11	47	43,307	44	5	9,541	1	53	320	14	15
	Deduct Decrease						320	14	15			
	Net Increase						9,220	32	38			

* NOTE.—Under this head is included collections on account of Cattoobuddy lands, see Statement.

166. From the foregoing Statements, it appeared that Mr. Oakes's Settlement exceeded the average Jummah of the lease expired in the sum of Pagodas 6,653-44-74, and the average collections in the sum of Pagodas 9,220-32-38.

167. We likewise prepared the following Statement exhibiting a comparison of the Revenue derived under each head from Palnau since its cession to the Company. It was compiled from Statements, E and B, enclosures in Mr. Oakes's report, and if correct, would we remarked, shew that the Jummah or Fuslies 1221, 1222 and 1223 exceeded greatly the collections in any former period. By the Demand, Collection and Balance to the 30th November 1812, it appeared that Mr. Oakes had collected the Jummah of Fusly 1221 within a small sum, and also the total tax on Enaums as entered in his Jummahbundy.

NOTE.—All transfer of Revenue as per Demand, Collection and Balance, 12th July 1812 ... 1,496-19-28 Do. 30th Nov... 279-16-33

HEADS OF REVENUE.	COLLECTIONS.										JUMMAH.		
	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.	Fusly 1217.	Fusly 1218.	Fusly 1219.	Fusly 1220.	Fusly 1221.	Fusly 1222.	Fusly 1223.
Land Revenue Rented ...	S. P. F. C. 10,925 31 0	S. P. F. C. 15,320 35 35	S. P. F. C. 12,834 44 77	S. P. F. C. 16,757 32 76	S. P. F. C. 19,876 1 68	S. P. F. C. 20,550 32 56	S. P. F. C. 21,411 8 14	S. P. F. C. 23,906 23 61	S. P. F. C. 25,327 27 19	S. P. F. C. 28,997 36 11	S. P. F. C. 29,249 29 56	S. P. F. C. 29,285 36 31	
Do Annamie ..	...	...	...	...	...	...	...	...	...	1,946 38 12	1,950 0 0	1,950 0 0	
Badegas or Enamms ...	5,675 39 0	6,496 9 32	8,019 23 67	5,423 32 73	6,285 3 40	6,193 17 52	6,641 18 25	7,269 9 33	7,269 9 33	7,269 9 33	8,466 5 4	8,860 0 0	9,300 0 0
Cattobady ...	103 28 49	102 25 70	132 4 68	137 13 26	190 1 61	191 36 69	183 29 37	194 32 38	199 5 39	199 5 39	...	...	...
Pullary ..	1,092 35 12	1,017 21 27	2,104 11 28	5,923 12 32	7,920 23 68	7,921 9 7	5,968 13 10	3,276 8 18	3,269 5 75	3,394 15 44	2,978 32 13	3,000 0 0	3,000 0 0
Tamarind and Mango topes, &c. ...	71 6 20	90 9 0	218 9 45	99 19 57	159 22 40	183 29 51	419 15 16	324 2 40	330 16 12	36 28 71	332 44 50	333 0 0	333 0 0
Beetel Gardens ...	41 36 0	40 31 40	...	...	...	...	...	...	...	...	...	...	...
Total...	17,901 41 1	23,067 42 44	23,309 4 45	23,241 9 24	34,433 8 37	35,040 35 65	34,623 39 22	34,960 30 30	36,394 37 26	30,538 12 7	42,712 21 10	43,392 29 55	43,813 36 31

168. Adverting to the description which Mr. Oakes had given of the general state of the country and of the limited means of improvement in the possession of the head inhabitants, we stated, that it would have been satisfactory to us to have had the grounds on which Mr. Oakes estimated this progressive improvement more fully detailed.

169. The average of Mr. Oakes's triennial lease was upwards of 27 per cent. above the average collections of the expired lease. It was acknowledged by that gentleman that the population had not increased in any great degree since the District was wasted by famine, that large tracts of country were overrun with jungle, and that the circumstances of a few of the head inhabitants were such as to enable them to discharge the Sircar demand, in the event of even a partial failure of their crops. It appeared, therefore, from the description given by Mr. Oakes, of the resources of the District that they had been considerably impaired, and that very little, if any progress had been made towards improvement. To fix so large an additional assessment without the aid of additional resources would, we apprehended, under such circumstances be a dangerous experiment and calculated to retard rather than to promote the recovery of the District from the state of deterioration into which it was acknowledged to have fallen. The Collector himself observed that, "in a country situated like Palnand, where arable land is "waste in consequence of the want of population, it is necessary, to observe great moderation "to encrease too rapidly, the rents would retard improvement, a certain stock will admit but "of a certain payment, and though the lands be given up to the Ryot until his stock be "augmented, his assessment should be increased with caution."

		S. Pags.	
The aggregate Jummah of Mr. Oakes's Settlement for the three years was	...	1,29,923	0 0
The aggregate Jummah of Mr. Jarrett's Settlement was	...	1,09,961	0 0
Difference	...	19,962	0 0

Jummah...	Star Pags. 1,09,961	being equal to something more than 18½ per cent., while the aggregate collections of Mr. Jarrett's Settlement fell below the aggregate Jummah in the sum of Pagodas 7,700 or 7½ per cent.
Collections	1,02,261	
	7,700	

		S. Pags.	
The aggregate of Mr. Oakes's Jummah for Fuslies 1221, 1222 and 1223 was	...	1,29,923	0 0
The aggregate of Mr. Jarrett's collections was	...	1,02,261	0 0
Difference	...	27,662	0 0

170. This difference, we observed, was 27 per cent. above the average collections of the three years of Mr. Jarrett's lease.

171. We were apprehensive that the Jummah of a lease 18½ per cent. above that which immediately preceded it, and of which the collections were deficient to the extent of 7½ per cent. could not be realized without difficulty or encroaching on the just reward of the Ryots' labors, for admitting that the balances of the expired lease might have been collected, it did not appear that the stock and means of the inhabitants were improved in any material degree. The tenor of Mr. Oakes's report, on the contrary, seemed calculated to shew that the District, from bad seasons and other causes, was deteriorated rather than that it had made any considerable advances towards improvement during the expired lease, and we were unable to gather from the report the particular grounds upon which Mr. Oakes considered it capable of meeting the additional assessment which he had fixed upon it.

172. It appeared to us that it was desirable, if practicable to extend the present lease for a farther period of seven years with the view of then converting it into a perpetual lease; the attainment of this object, however, Mr.

See Para. 40.

Oakes was apprehensive would be opposed by considerable difficulties, because "the arguments they (the Renters) urged to the impracticability of discharging their engagements in the event of bad seasons during a triennial lease might with greater force be advanced against taking their lands for a farther extended period, besides that the circumstances of some of the head inhabitants were so extremely reduced as to render certain a loss of Revenue, should but a partial failure of their crops arise."

173. If, as stated above, the circumstances of some of the head inhabitants were so extremely reduced as to render certain a loss of Revenue, should but a partial failure of their crops arise, and if, as Mr. Oakes had remarked elsewhere, "the means of improvement were in the power of but a few of the head inhabitants, and the common Coupons were rarely possessed of property which in the event of a failure would answer the Circar demand." We did not perceive any reasonable grounds of expectation that the Jummah of the present lease could be realized without collecting more from the Ryots than the fair value of the Government share of the produce, much less did we perceive, that the lease could ultimately be converted into a perpetual lease unless considerable reductions were made from its amount.

174. Where a village rent is concluded, the whole lands of each village are made over to the Renters, to turn to the best account in their power. Under the plan for converting the triennial lease into a perpetual lease, we considered it to be unnecessary to discuss the question whether the rates of Assessment on particular kinds of land were too high, or whether the terms on which waste lands were given were too low. The Renters, we observed, would be left to the free exercise of their discretion in granting Cowles for waste land, or reducing the Muctah Rents where it might be for their advantage so to do. The law, we observed, forbids their increasing the existing rates, which would afford security to the Ryots against exaction and oppression, while the interests of the Renters, so soon as the lease might be declared perpetual, would be to treat their Ryots with moderation and forbearance. Under this view of the question, we deemed, re-measurement of Palnaud to be inexpedient. Although we had much confidence in Mr. Oakes's ability and personal exertions, the incorrectness of former surveys did not, we conceived, hold forth sufficient inducement to undertake a new survey in Palnaud.

175. The permanent village lease in our contemplation, we explained to be a Settlement fixed on a fair average of former year's collections. The average Jummah of Mr. Oakes's Lease, 43,307-0-0. Collections of Fusly 1219 36,394-0-0. Since it last came under the Company's Government, in the sum of 6,913-0-0. To justify this additional Assessment it seemed to us necessary to shew that Palnaud had been hitherto very much under-assessed, or that the circumstances of the inhabitants were in such a state of improvement as to be capable of bearing easily an additional burthen. We were aware, that the amount of Land Revenue of late derived from Palnaud was low (as we believed) in comparison with the Revenue, which it had yielded at former periods, but whatever the country might be ultimately capable of yielding, there was, we conceived, no reason to suppose that less had been collected than might have been expected from its *existing* resources; on the contrary, there seemed reason to suppose, from the tenor of the reports under consideration, that the country had suffered, either from over-assessment, or over-collection beyond the resources of the cultivators, as derived from their cultivation, and the report of Mr. Oakes afforded further grounds for fearing that the stock and means of the inhabitants were not equal to the additional assessment, which it was proposed to fix upon them.

176. In this view of the subject we resolved, before we submitted the Settlement for the confirmation of Government, to call upon Mr. Oakes for a clear and succinct exposition of the grounds upon which it is formed. We desired Mr. Oakes to understand, that the objections which had occur-

red to the amount of the Settlement, were derived entirely from his Report, which did not place the resources of the District, or the circumstances of its inhabitants in a favorable light, and unless we should be satisfied by the further information which he might afford, that the triennial lease was formed on principles of moderation, we stated that we should feel hesitation in recommending it for the sanction of the Government, because, as it was to form the basis of a permanent Settlement, we deemed it particularly necessary to be cautious lest the District should in the first year be exhausted by over-assessment.

177. Of the Balances of Fuslies 1219 and 1220, the first amounting to Pagodas 58-14-59, and the second to Pagodas 8,558-16-6, Mr. Oakes proposed to collect the sum of Pagodas 5,107-1-54 during the triennial lease, and he recommended that the remainder amounting to Pagodas 3,504-29-11 might be remitted. In consideration of the circumstances stated by Mr. Oakes, we resolved to recommend the remission of the sum above mentioned for the sanction of Government.

178. The proposed collection of the sum of Star Pagodas 5,107-1-54, under the head of Balances of Fuslies 1219 and 1220, we were apprehensive would operate as an addition to the assessment during the lease, because, if the inhabitants were not able to pay this balance as reported by the late Collector, there seemed little hope of recovering except from the resources of the then current, or following year.

179. From the 44th para. of Mr. Oakes's Report, it appeared that he was averse from too general an admission of the occupant Ryots of villages to a share in the rent, under an apprehension of such a principle diminishing the security of the Revenue by too much dividing the responsibility of the persons paying it. Caution in this respect, we observed, was no doubt necessary as it would be neither prudent nor equitable, to admit to the risk or profits of a rent, a ryot who might scarcely have the means of safely engaging for the rent of his own cultivation, but while it was a declared principle of the proposed system, that as many among the occupant Ryots should be included in the rent as could safely be admitted to partake of it, that principle, we observed, would be departed from, if the rent were exclusively confined to persons calling themselves head inhabitants.

180. We accordingly resolved to call upon Mr. Oakes to furnish a detailed list of the villages rented, shewing the number of renters for each, and to direct him to state the grounds of his rejection of any claims to participate in the rent.

181. We also desired Mr. Oakes to point out and correct any error in the statements entered in these proceedings, which the formation of them, from various documents might have produced.

182. We observed, with considerable satisfaction, the zeal and industry, with which Mr. Oakes had personally investigated the state of Palnaud, and although, we had been led from an examination of his report, to adopt the opinion that his assessment was too high, compared with the apparent resources of the District, we thought it due to Mr. Oakes to remark, that his conviction, that the country would rapidly improve, appeared to have led him to require the terms of the triennial Settlement; the explanations called for, we remarked, would enable us to lay his report before Government with a favorable notice of the success of his general management.

183. Mr. Oakes's report, in reply to the proceedings above recited, has been recently received and is under consideration.

184. About the commencement of the year 1811, Mr. Jarrett, then Collector in Guntoor, having been obliged to quit his station, in consequence of indisposition, the temporary charge of the District devolved upon Mr. Robertson, who, soon after entering upon the execution of the duties attached to that office, considered it necessary to commence an investigation into the conduct of the Native Revenue servants, especially of those employed in the Salt Department at the Cotaurs of Chiuna Ganjam and Cuddacoodooroo.

185. Mr. Robertson deputed a party, headed by a person named Tremul Row to supersede the suspected salt servants. The party arrived at Chinna Ganjam on the 19th February 1811, and immediately seized the accounts and papers of all the servants there, but found nothing to

* This man can neither read nor write.

Enclosure A in Mr. Oakes's Report, 22nd January 1813.

Vide C. and D. enclosed in Mr. Oakes's Report.

Vide 32nd para. of Mr. Oakes's Report.

justify suspicion. Mr. Robertson himself, with his head servant Cashavarow arrived at these pans on the 28th February. On the 2nd of March, he obtained confessions from the servants of embezzlements to the extent of 10,000 Rupees. On the 5th of March he procured from Vencatarow* the father of the Nevisindah, Nursingarow, papers entirely at variance with this confession, purporting to be *abstracts* of original accounts, respecting abuses to the amount of A. Rupees 23,334-8-9 and to have been prepared on the (6th February 1811) the day upon which the originals were alleged to have been destroyed by the Peshcar Jooloory Nursiah and the Nevisindah Bodey Narsingarow, two of the suspected servants. On the strength of these accounts and of a paper shewing gain by exchange to the extent of Arcot Rupees 9,277-4-0 previously discovered, among the accounts of the Hoozoor Shroff Namasevoy, demands to the amount of A. Rupees 32,611-12-9 were made against several of the accused servants and two of the principal servants named Lutchmenarrain and Narrain Row were committed to Jail at Masulipatam for not liquidating these demands, but were subsequently released by the Zillah Court, on the ground that not being *directly* employed in the collection, receipt or payment of the public money, they ought not to have been confined under Regulation XXXIII, 1802. We did not admit the construction thus put in the Regulation in question, but we declined to authorize an appeal from the decision of the Court, because we were by no means satisfied that Mr. Robertson had proceeded on correct grounds against these persons.

186. In the beginning of April, Tannadar Tremulrow who had been placed in charge of the Chinna Ganjam pans by Mr. Robertson, intimated to that gentleman, then at Vizagapatam, the intention of the Cotaar servants to recant, and afterwards forwarded to him an (Arzee denying the validity of the accounts delivered in on the 5th of March) which they intended to have addressed to Mr. Robertson, but which was represented by the Tannadar to have originated, not voluntarily with the servants themselves, but in an *intrigue* of the late Hoozoor servants to induce these persons to swerve from the declarations given to Mr. Robertson. Depositions to this effect from two of the servants, Ramrauze Madinah and Volavoty Kistniah, were forwarded by the Tannadar, who, at the same time stated that Narsingarow and Jooloory Nursiah, the persons alleged to have written the brief abstract in question, had been gained over by the Hoozoor servants and were inclined to sign the Petition. In consequence of the discovery of this *intrigue* Mr. Robertson "considered it necessary to have the different servants sworn to the truth of the "papers delivered to him as true," and accordingly Ramrauze Madinah and Volavoty Kistniah before the Magistrate at Masulipatam took their oaths to the truth of the accounts delivered on the 5th March.

187. The foregoing is a brief statement of the Proceedings of Mr. Robertson as laid before us in his Reports of the 9th and 20th of May 1811; after the most scrupulous examination of the voluminous correspondence which accompanied and preceded these Reports, we gave it as our deliberate opinion that this gentleman had been foiled in his enquiries; that the accounts upon which his discoveries were founded, were mere fabrications; that some declarations appeared to have been delivered to him under the influence of fear, and that too ardent a zeal for the discovery of individual delinquency had led him to the adoption of indiscreet measures, which although not brought to our notice by Mr. Robertson himself were sufficiently obvious on an examination of the papers which he had transmitted.

In Cons., 20th May 1811.
In Cons., 27th do.
See Extract from the Proceedings of the Board of Revenue, dated 30th, in Cons., 30th May 1811, and General Report, dated 30th January 1812.

188. Under these and other circumstances which were noticed in our Proceedings and recited in our General Report, we thought that the farther prosecution of the enquiry which, for the sake of truth, we considered to be desirable, should not be left to Mr. Robertson, still less did we think that it should be entrusted to Mr. Jarrett. We gave it as our deliberate opinion that the public interests as well as the cause of justice, required that the local administration should be changed.

189. Although no specific orders were received from Government in reply to our Proceedings abovementioned, a change soon after took place in the local administration by the appointment of Mr. T. Oakes to Guntoor. On this occasion, detailed instructions were furnished to him by us for resuming the investigation. He was directed, in the first place, to report the manner in which the information afforded by Mr. Robertson had been obtained, in order that its true value might be ascertained, and that it might be determined whether the demands made against the accused servants should or should not be relinquished, and in the next place, to use his best endeavours to bring the enquiry which that gentleman had begun; to a satisfactory conclusion at the same time as Mr. Robertson was in some degree concerned in the issue of the enquiry, we recommended, and it was eventually determined by Government that Mr. Robertson should be permitted to remain with Mr. Oakes in the capacity of an Assistant until the enquiry should be brought to a termination.

See letter to the Chief Secretary, dated 31st, October in Diary Cons., 4th November 1811.

Do. from the Secretary to Government, dated 13th November 1811, in Cons., 18th do.

Do. to the Chief Secretary, dated 10th February 1812, in Cons., 10th do. do.

Do. from do. 7th March 1812, in Cons., 12th do. do.

190. So far as regarded the chief branch of the supposed discoveries by Mr. Robertson to the extent of A. Rupees 32,611-12-9, the result of Mr. Oakes's investigation was laid before us in the Report noted in the margin, but in the expectation of receiving a further promised communication regarding the alleged abuses at the Cuddacoodooroo Pans, we abstained from entering into what might be thought, in some degree, a partial consideration of the subject. We informed the Collector that we expected to receive at an early period the further information which he had promised; in the meantime unwilling longer to delay recording our sentiments on Mr. Oakes's Report under date the 22nd January last, respecting the abuses at Chinna Ganjam, we proceeded to take into consideration at our meeting of the 15th October last.

191. We remarked that Mr. Robertson had been permitted to cross-examine the persons whom Mr. Oakes found it was necessary to call before him, while on the other hand, this proceeding had been protested against by the parties concerned.

192. From the information afforded by Mr. Oakes, it appeared that on the 1st of March, the day after Mr. Robertson's arrival at Chinna Ganjam, a beam was erected before his tent. It was further stated in one of the depositions of Dubby Kistniah, the man who had been represented by Mr. Robertson as a respectable merchant of Vellapollam and the chief instrument of Mr. Robertson's supposed discoveries, but who was subsequently employed by him on a salary of 7 Pagodas per mensem, that "they had brought from Guntoor two pair of irons and kept them in the tent which I saw, and as three or four pairs were making at Chinna Ganjam, and as the Dubashes of "Mr. Robertson said, that he declared, that as the Cotaar servants did not write accounts, so "that they may appear true ones, he would put them in irons and send them to Bencoolen; "when all the villagers heard these words, they were astonished and were very fearful." Similar statements we remarked occurred in many of the depositions, and Mr. Oakes affirmed the manufacture of irons at Chinna Ganjam to be "unquestionable."

Vide Para. 9 of Mr. Oakes's Report.
Enclosure No. 10.

Para. 15 of Mr. Oakes's letter.

193. On the second of March, it appeared the Shroff Volavaty Kistniah was called upon by Mr. Robertson to produce accounts of the abuses which had taken place at the Pans. It appeared, that he denied having any accounts and then on this "said Nursah Makoined one of Mr. Robertson's own Deloyets;" he was ordered to be flogged, and was afterwards tied and flogged; he said I have no accounts: afterwards he was ordered to be more flogged; on this he said, I will write accounts and give them, and after this he was released, and Shaik Emaum and I were ordered over Kistniah; we guarded him, the same Deloyet also declared that immediately after the Shroff was released, the Peishcar Inluree Nursiah was brought—his words were, "I tied him myself, and when he was tied up to the post, he told he would tell, he was released at the same time."

194. The other Deloyet Shaik Emaum we remarked added, that on the next day (the 3rd March) Suddanundum, Commandant, and Dubby Kistniah with Cashava-row, Baupiah and Tremulrow, three of Mr. Robertson's public servants came and called Volavaty Kistniah, the Shroff, who "was entirely covered with his cloth and was moaning woefully, sent for a mat and spread it and sent for beetel and nuts. I was sitting in a corner on a gunny in the same Chowdie. Nurrah Mahomed had gone to dinner. I do not know what passed between Kistniah and the abovementioned persons, but I heard Shroff Kistniah say, *why do you desire me to write lies?* when he said these words, the above persons took Kistniah into the room, and what they said to him I do not know, but I heard the Shroff say, I am a family man, *how can my hand write lies?*"

195. It appeared then on the 4th of March, Vencatarow, the father of the ostensible Navisindah Condulrow and of the actual Navesindah Narsingarow was introduced to Mr. Robertson by the Commandant Sadanundam and Nubby Kistniah; the avowed object of his visit, we observed, was to offer the production of the true accounts of abuses which Mr. Robertson so much desired to obtain, the motive which actuated him in coming forward, we thought, was sufficiently obvious from the accompanying copy of a *cowle* given to him by Mr. Robertson before he took charge, a document for the first time brought to our notice by Mr. Oakes.

196. "As you have promised to bring all the private accounts of the money peculated by the servants of the Chinna Ganjam Cotaar and deliver them to me to-morrow, and requested forgiveness to Narsingarow, and that he might not be flogged nor put in irons; on your delivering to me all accounts to-morrow, I will as above written, forgive and render such assistance as I am able."

197. On the evening of the 5th of March, Venkata Row, we observed, accompanied by the Commandant and Dubby Kistniah, waited upon Mr. Robertson with the accounts in question, exhibiting embezzlements to the extent of a Rupees 23,334-8-9 chiefly against the Hoozoor servants.

198. Nursiah and Narsingarow, the persons stated to have written these papers on the 6th February; it appeared he had given to Mr. Oakes a very connected and detailed account of their preparation by Narsingarow on the evening of the 5th of March, a few hours before they were given by his father to Mr. Robertson. The circumstance of these accounts being rubbed upon a gunny to make them appear old was mentioned by many of the parties. This evidence was corroborated by one of the Peons who saw Dubby Kistniah and the Commandant Sadanundum with Vencata Row the father, and Narsingarow the son, sitting together at the time in question on a gunny, writing papers which the Commandant tied in a cloth and with Dubby Kistniah and Vencata Row "took them and came into the tent and placed them upon the gentleman's table." Vencata Row himself who delivered these papers, and Dubby Kistniah who introduced him, together with Ramrauze Madenah and Volavaty Kistniah, who swore to the

truth of these accounts at Masulipatam; all four, we remarked, now concurred in the foregoing statement and attributed their former evidence to the influence of fear.

199. In addition to this direct evidence of the fabrication of the accounts on the 5th of March, Narsingarow and Nursiah, we observed, affirmed that they were absent from Chinna Ganjam about the 6th of February, and that the brief statements in question could not therefore have been prepared by them on that day as formerly stated to Mr. Robertson, and this affirmation of an *alibi* was supported by evidence unconnected with the parties, which left us scarcely any doubt of the fact.

200. We explained then Sadanundum the Commandant was the only person who did not entirely agree in this evidence; he at first admitted that papers were written at the time in question, and had often stated that they were rubbed on a gunny, but he had since, we observed, attempted to do away this testimony by asserting that it was a Petition which was written, and that it was not rubbed upon the gunny, but merely pressed upon it, to take out a blot. On the other hand, we remarked, it was proved, that repeated messages had been sent to call the parties at the time these papers were written, but that constant excuses were returned by the Commandant, and we concurred with Mr. Oakes in considering it very improbable that the Commandant should have allowed Narsingarow to employ himself in writing a Petition to Mr. Robertson at the very period that repeated messages were sent desiring his immediate attendance on the Acting Collector.

201. Such we observed was the information to be gathered from Mr. Oakes's Report and its enclosures respecting the proceedings at Chinna Ganjam, to the period when the brief abstracts of original accounts pronounced by Mr. Robertson to be genuine were obtained. It was asserted by all the Cotaar servants that previous to the 5th of March a system of general terror had been established in consequence of the measures of severity authorized by Mr. Robertson, that Vencatarow in volunteering the production of the accounts, and Narsingarow in writing them, were influenced by this general feeling and acted their parts merely with a view that Narsingarow "might not be flogged, nor put in irons" as threatened in Mr. Robertson's *cowle*. Assertions which we considered amply corroborated by the depositions of some of those least interested in the enquiry.

202. We were willing to believe that the proceedings alluded to above originated entirely in a too ardent zeal on the part of Mr. Robertson to obtain correct information respecting abuses, which there was great reason to believe did exist, but while we apprehended that even to attain this end, the adoption of such means were not to be justified; we observed with regret that the measures authorized by Mr. Robertson were perverted by his servants Cashava Row, Baupiah and Trimul Row to the basest purposes.

203. Sungey Vencat Row, who seemed to have been a dependent of Mr. Robertson's head public servants declared, that 4 or 5 days after Mr. Robertson's arrival, one of them named Baupiah, sent a circular message to each of the suspected servants, "that the whole of the servants will be flogged and put in irons, that if he paid any bribe he will not have them flogged, but otherwise, he would have them flogged;" then, we observed, followed a statement of money paid to Cashava Row and Baupiah to the extent of Rupees 721, of which Cashava Row acknowledged to have received 421 Rupees from Volavaty Kistniah, the Shroff Vencata Row the person who delivered the accounts on the 5th of March, Venkunnah and others, and in letters dated the 12th and 23rd March and the 12th April, stated that the money was forced upon him, and hoped the Acting Collector would be pleased "to permit him to deposit the amount in the Company's Treasury."

204. This specious conduct of Cashava Row would not, we concurred, bear scrutiny; his assertion that the money was offered, not exacted, could not, we thought, stand against the improbability of the fact itself, supported by direct evidence to the contrary, not only from the Cotaour servants, but from one of his own dependents. If he really wrote the letters in question, at the periods on which they purported to have been written, we confessed that it would be difficult satisfactorily to account for Mr. Robertson's entire silence on a subject, so materially connected with the reports, which he subsequently addressed to us on the 9th and 20th May, and for his granting appointments to Volavaty Kistniah, Vencat Row and Venkunnah, three of the persons whose bribes to Cashava Row must have been deposited in his cash chest. Mr. Robertson, we remarked, was constantly accompanied by this man; we therefore did not think it probable that he would communicate with that gentleman by letter, and we were inclined to consider Cashava Row's acknowledgment to be a scheme for covering his misconduct, after he found that concealment was impracticable. It was for Mr. Robertson, we remarked, to explain whether this were the case, and if it were not, to account for his extraordinary silence and the imprudent use made of his patronage.

205. The Cotaour servants and Dubby Kistniah stated that the rough drafts from which Narsinga Row copied the accounts delivered to Mr. Robertson on the 5th of March were given to him by the Commandant, who could neither read nor write; the conclusion drawn was that these drafts were prepared by the servants of Mr. Robertson; this we remarked had not been positively proved, but, adverting to the evidence of the peon who heard these persons on the 3rd of March tampering with the Shroff "to write lies," and the subsequent intrigues of Trimul Row and Cashava Row to support these false accounts, the inference drawn by the Cotaour servants did not appear to be without probable foundation. We stated then in the 30th para. of Mr. Oakes's Reports, copy of a letter from Dubby Kistniah, his cousin Venkunnah was given, which proved himself, Cashava Row and others to have been engaged to write false accounts against some party or another. We had scarcely any doubt that the late Hoozoor servants were the persons alluded to in that communication.

206. On the 9th of March, Mr. Robertson, we observed, returned with Cashava Row to Guntoor, he wrote thence to Chinna Ganjam, directing Baupiah to take declarations as to the persons who carried to Guntoor the money mentioned in the accounts of the 5th of March, to have been paid to the Hoozoor servants. This we remarked was done, but in a manner which sufficiently shewed the reliance to be placed upon the declarations thus obtained. Narsinga Row and Ramrauze Madenah, who at first refused to give the declarations required of them were placed in the sun without their turbands until they complied, and on an examination of the persons stated in these declarations to have carried the money from Chinna Ganjam to Guntoor, it appeared that some of them never were at Chinna Ganjam in their lives.

207. When Mr. Robertson afterwards proceeded to Nizampatam, the Cotaour servants at Chinna Ganjam drafted a petition, stating that compulsion had drawn from them the accounts of the 5th of March, as well as their subsequent declarations, which they affirmed to be entirely false.

208. It appeared that Trimul Row the Tannahdar, who had been left at Chinna Ganjam by Mr. Robertson, hearing of his proceeding, forcibly seized the original draft of the petition intended to have been presented to that gentleman himself, drew out a declaration that this petition originated, not with the Cotaour servants, but in an intrigue of the late Hoozoor servants to induce those at the Cotaours to swerve from the truth alleged to have been told to Mr. Robertson, obliged Ramrauze Madenah and Volavaty Kistniah to sign this declaration, and forwarding the whole to Mr. Robertson at Nizampatam, represented this trick of his own to confirm falsehood as an

intrigue of the late Hoozoor servants to induce a recantation of the truth, and as he could not intimidate Narsinga Row and Narsiah during Mr. Robertson's absence into a compliance with his measures, he stated these two persons to have been gained over by this alleged intrigue.

209. We thought this sufficient evidence, that this intrigue originated with Trimul Row himself in order to support the false accounts prepared on the 5th of March was afforded by the declarations of all the Cotaour servants, and by his own admission that the rough draft of the declaration exacted by him on this occasion from Volavaty Kistniah and Ramrauze Madenah was entirely in his own handwriting. It was secured, kept and produced to Mr. Oakes by Volavaty Kistniah as evidence of the compulsion used by Trimul Row. The assertion of Trimul Row that he was solicited to make out this draft by the parties themselves did not, we remarked, seem entitled to any credit.

210. On the discovery of this "intrigue," Mr. Robertson we observed, considered it necessary to have the different servants sworn to the truth of the "papers delivered to him as true," but it appeared that he did not immediately direct the parties to proceed to Masulipatam; for this purpose he deemed it requisite in the first instance to summon Vencat Row who delivered to him the accounts of the 5th of March with Dubby Kistniah to attend him at Nizampatam. On being told that they must go to Masulipatam to swear, they both objected. Narsinga Row, we remarked stated, "they then considered it necessary to make these persons go, either by deceiving them, or by gratifying them, so they gave them palanqueens and about 24 bearers and massalgees; this, we observed, was confirmed by the two parties themselves, who on arriving at Masulipatam, swore to depositions which had been dictated to them by Cashava Row, * before they left Nizampatam. It appeared that peons accompanied them to prevent their having communication with any one at Masulipatam, for Vencat Row stated that the boys told us, that as we had obtained leave from the Court, that we were to ride again in the palanqueens, as I had never seen Masulipatam, and as my legs were cramped, I told them that I would walk, but this they would not hear and made me to ride."

211. After these two persons had returned from swearing at Masulipatam, Mr. Robertson, we remarked, not satisfied with their evidence, summoned Ramrauze Madenah and Volavaty Kistniah with Narsinga Row to Nizampatam; although the Tannahdar had not succeeded in intimidating Narsinga Row at Chinna Ganjam to join the two other persons in the false declaration respecting the intrigue which was exacted from them at that place, it appeared that means were used to induce him to compliance on his arrival at Nizampatam. The whole three, we observed, were accordingly sent off to Masulipatam in palanqueens to swear to this alleged intrigue.

212. We subjoined the following statements given to Mr. Oakes by one of the three deponents named Ramrauze Madenah respecting this transaction. "On being told to go to Masulipatam to swear, we refused; they forced us to sit in the conveyances and put Naser Mahomed over us and sent us to Masulipatam, his Dubash Cashava Row got to Masulipatam before us and sent a peon to the choultry and called us to him and desired us quickly to eat our meals and placed a few more peons over us and caused to us much trouble; as Mr. Robertson understood we would not swear, he came to Masulipatam, sent for us to the cutcherry of Mr. Hawkins and said we must swear, and that he would give us all presents and restore our situations; he gave us these hopes, but in the event of our not hearing his word, he frightened us, that we should be much troubled because we were the people who heard his word, he took us to the Court in the evening of the 27th of April 1811 and caused the water to be put in our hands and told us to throw it over us and

"so made us (Ramrauze Madenah and Volavaty Kistniah) to take false oaths. Bodey Narsinga Row refused to take the false oath and went away. After, Mr. Robertson took me and Kistniah to Mr. Hawkins's garden and wrote my son's name and gave the Navesindah's situation this 27th of April and to Kistniah, in his uncle's name the Shroff was given. Bodey Vencat Row was removed from his situation of Navesindah; before this, there never was the situation of Muttutgar, the situation was then made."

213. As regarded this statement, Mr. Oakes, we remarked, explained that the three persons in question on their arrival at Masulipatam, were certainly taken to Cashava Row's house; that additional peons were there placed over them; that Mr. Robertson accompanied Mr. Fullerton to Court, when Ramrauze Madenah and Volavaty Kistniah took their oaths and Narsinga Row refused to swear, and that on the same day he degraded Vencat Row,* the father of Narsinga Row who refused to swear from the situation of Navesindah to the new office of Muttutgar on a salary of two Pagodas per month and gave appointments (in the names of their relations) to Ramrauze Madenah and Volavaty Kistniah, who had confirmed their falsehoods by perjury.

214. Vencat Row (the father of Narsinga Row) Dubby Kistniah, Ramraze Madenah and Volavaty Kistniah, all four we observed had voluntarily declared to Mr. Oakes the falsity of the accounts delivered on the 5th of March as well as of their subsequent declarations, and had confessed their depositions given upon oath in the Court to be likewise untrue.

215. We formerly recorded our conviction that the accounts delivered to Mr. Robertson on the 5th of March were spurious. On a review of the information submitted by Mr. Oakes, this conclusion was entirely confirmed, we had therefore no hesitation in deciding that all proceedings for the recovery of the sum of A. Rupees 23,334-8-9 mentioned in these documents should be immediately withdrawn. We deemed it also necessary to relinquish the demand for the sum of Rupees 9,277-4-0 founded on the paper which was discovered among the accounts of the Hoozoor Shroff Namasevoy, for although its validity was not so questionable as that of the other accounts, yet demands resting upon it could not be apprehended under the existing Regulations be supported in the Zillah Court, because Government had not sustained any loss by the transactions to which it referred. They did not indeed appear to have been of a very reprehensible nature.

216. The overstrained zeal of Mr. Robertson and the measures of severity which he had authorized in order to elicit truth, not only we observed had entirely defeated the object which he had in view, but appeared to have been perverted by his servants to purposes of exaction, to the instigation of forgery and to the most shameless subornation of perjury.

217. That the fabrication of the accounts delivered on the 5th of March, originated with the Commandant and Mr. Robertson's principal servants, engaged in a conspiracy to oust the late Hoozoor servants, might not be apprehended, admit of legal proof, but an attentive perusal of the documents accompanying Mr. Oakes's Report, left us no room to doubt that the whole of these papers were fabricated at their instigation, or rather that they enforced the forgery by threats of flogging, confinement in irons and banishment to Bencoolen; ample proofs we remarked existed of their attempts to support this forgery, false evidence had been procured by Baupiah respecting the delivery to the Hoozoor servants of the money mentioned in these spurious accounts. Trimul Row, by a trick, had suppressed the laudable effort at a full recantation which was made by the intimidated servants at Chinna Ganjam during Mr. Robertson's absence from that place, and his coadjutor Cashava Row had endeavoured by subornation of perjury to render the veracity of the accounts unquestionable.

218. As the conduct of Sadanadum, the late Commandant of the disbanded Guntoor Sibbendee had been highly culpable, we recommended to Government that the increase to his pension sanctioned in the letter from the Secretary in the Revenue Department under date the 4th November 1809 should be discontinued, and that it should be reduced to seven and a half Pagodas per mensem; neither Cashava Row, Baupiah, nor Trimul Row were in the employment of Government, we therefore apprehended that all proceedings against them must originate with the parties whom they had injured.

219. The intimidated instruments in the hands of these three persons we remarked had not scrupled to accuse Mr. Robertson himself, as the author of these proceedings; that they were driven to the crimes which they committed, under the impression that he required compliance and would severely punish disobedience; we thought disobedience was too well established to be disputed, but instead of an accomplice, as these persons had been taught to consider Mr. Robertson, we were of opinion that this gentleman was the dupe of his servants, who, taking advantage of his ignorance of the language spoken by the people, had prostituted his name to sanction their own designs and made use of the authority and influence of an Officer of the Government to cloak an infamous intrigue; at the same time we admitted that many parts of Mr. Robertson's conduct had been very indiscreet and improper, and had tended to confirm the people in the construction which they were thus taught to put upon his actions.

220. Imposed upon by his servants, so as to give credit both to the accounts which he obtained, and to the subsequent representation of Trimul Row respecting the alleged intrigue to induce a recantation of the evidence upon which the truth of these accounts depended, Mr. Robertson, we remarked, very naturally required the parties to swear to the truth of the declarations made to him, but to require these persons to appear in the first instance before himself at Nizampatam, to furnish them all with palanqueens and his own palanqueen boys, to pay them batta, to send them under constraint to the house of his servant Cashava Row at Masulipatam, and even to accompany them himself not only to Masulipatam, but into the Court, where they took their oaths, appeared to us measures both unnecessary and objectionable, and which, added to the corporeal punishment improperly and illegally inflicted at the commencement of the investigation, could not fail to confirm the people in the opinions artfully inculcated by Mr. Robertson's servants.

221. Although Mr. Robertson might have been induced by the misrepresentations of his servants to consider these imprudent measures expedient to the time, we could not conceive how he could reconcile with a sense of propriety the restoring Ramrauze Madenah and Volavaty Kistniah to their situations, by appointments in other names, on the very day that they took their oaths in the Court, the degrading Vencat Row* the moment that his son Narsinga Row refused to swear and afterwards the dismissing him altogether, for no other reason, as he himself stated to Vencat Row, than "in consequence of the conduct of your son at Masulipatam and also from your own conduct appearing equivocal for some time past." It appeared that this order of dismissal, which was stated the 1st July 1811, as well as the subsequent removal of Ramrauze Madenah from the situation given in the name of his son Veeriah, originated in a representation dated the 9th June, addressed to Mr. Robertson by Trimul Row, the Acting Tannahdar at Ganjam, stating that Veeriah and the person who executed the duties for which Vencat Row* received a salary, refused to write some declarations required by him. Trimul Row we remarked wrote officially to inform Mr. Robertson, that "there must be such men with me, that are ready to give their witness for every bit what they saw with their eyes and what they hear in their ears, when required upon public accounts."

Vide Paras. 20 and 21 of his Report.

* This is the man who delivered in the accounts of the 5th of March, although he can neither read nor write, he was appointed to the situation of Navesindah, from which he was removed as here stated.

See Proceedings of the Board, in Cons., 30th May 1811.

See Para. 32 of Mr. Oakes's Report.

Vide 3 and 4.

* When Narsinga Row and Condul Row, the two sons were turned out for embezzlement, Vencat Row, the father, got the appointment, although he could neither read nor write; but he stated that he was first obliged to pay to Cashava Row the bribe deposited by that person in the Treasury.

Nos. 1 and 5.

Vide conclusion of No. 1.

Vide Nos. 1 & 4.

Vencat Row could not write; his brother Hanumantha Row therefore performed the duties of his office.

222. Ram Rauze Madenah and Volavaty Kistniah we remarked, were according to Mr. Robertson's own account, guilty of embezzlement, and if the letters addressed to that gentleman by Cashava Row were not fabricated as supposed by us at a period subsequent to those on which they purported to have been written, the bribes these two persons and Vencat Row had paid to his head servant, were deposited at this time in his Treasury. We thought that the circumstance of two of the appointments standing in the names of relations to the parties implied, at the least a gross want of candour unbecoming on the part of any public officer.

223. In submitting these proceedings for the consideration of his Excellency the Governor in Council under date the 19th November last, we begged leave to state that as ample information had now been obtained respecting the manner in which Mr. Robertson's enquiry had been conducted, we considered it to be unnecessary that he should continue longer at Guntoor, and with reference to the letter from the Chief Secretary to Government under date the 7th March 1812, and the information now obtained, we conceived that such prosecutions as might be instituted against that gentleman on account of his conduct at Chinna Ganjam, should be defended at his own risk. In the event of his being cast and of his being able to justify his conduct, it would we thought, be sufficient time to relieve him from responsibility.

224. Mr. Robertson, we observed, had only lately returned from Vizagapatam, where, we thought it due to time to state, that his conduct as Acting Collector was such as to afford to us no ground for dissatisfaction.

225. It only remained to consider the result of Mr. Oakes's enquiries, as to the best mode of conducting to a conclusion the investigation commenced by Mr. Robertson.

226. Among the papers delivered over by Mr. Robertson to Mr. Oakes, the latter gentleman, we observed, had discovered the four papers marked E accompanying his report, which he considered to be genuine accounts of the peculations at Chinna Ganjam during Fuslies 1217, 1218, 1219 and 1220, exhibiting abuses to the extent of 10,000 Rupees and upwards.

227. Although these accounts seemed to have come into Mr. Robertson's possession along with the false papers delivered on the 5th of March, a circumstance which would not fail to attach to them considerable suspicion; this alone did not seem to us sufficient to invalidate their authenticity; on the contrary, we observed, Mr. Oakes had shewn that there existed internal evidence of the validity of these documents.

228. In the false papers delivered on the 5th of March, the profits of the Cotaour servants were shewn to be very trifling, a circumstance which at once led us to question their correctness. In the papers marked E, the shares of the Hoozoor servants, we observed, were indeed considerable, but the greater portion of undue profit was shewn to have been secured by the Cotaour servants themselves as would naturally be the case if abuses had been practised. For this it was added that they were not written in a precise and perspicuous manner, but in a free easy style and evidently with a view to concealment. The proper names of the Hoozoor servants, we remarked, were written at full length, but the names of the Cotaour servants were sometimes not specified at all, sometimes represented by abbreviated signs, composed of the initials or other letters of the Telooogo words denoting their official rank, and only on one occasion alluded to under the full designations of their situations. Where errors occurred in these accounts the original erroneous figures, we observed, had been allowed to stand and the correct numbers were placed opposite. In the accounts for Fusly 1217 was given apparently with a view to guide the Accountant in making a similar distribution for 1218, and from these papers not having been brought particularly to the notice of Mr. Robertson, it might, we thought, be concluded that they were not fabricated like the others at the instigation of his servants.

229. Adverting to these presumptive proofs and to the strong suspicion that abuses were practised about the period in question at the Chinna Ganjam Pans, we were of opinion that there existed sufficient grounds for a legal proceeding; but we did not consider the proof to be such as would justify the summary process authorized in Regulation XXXIII of 1802, the obscurity of the papers in question, we apprehended, might perhaps render it difficult to establish individual guilt; and as it was probable that these documents must at all events undergo judicial examination, it seemed to us preferable, since some doubt of their authenticity did exist, that this scrutiny should precede the confinement of the accused rather than follow it, we accordingly granted authority to Mr. Oakes to institute Civil suits in the Zillah Court against the different servants whose names were noted in the 34th Paragraph of his letter for the recovery of the sums there specified; we desired him to select for prosecution in the first instance one of those against whom the proof obtained was most ample, and we remarked, that the decision of the Court on the first case would determine the expediency or otherwise of further proceedings.

230. When the papers of the Volavaty Kistniah were seized by Mr. Robertson, the paper marked B which accompanied Mr. Oakes's Report was found among them, it referred to the distribution of the proceeds of 10 garces of Salt amounting to Rupees 1,050. We stated that we had never doubted the authenticity of this paper, but formerly understood that a part of this sum was carried to the public account; an examination of the original document, however shewed that after deducting 70 Rupees paid to the cultivators, the whole of the sum abovementioned had been distributed among different servants in various portions; and as Volavaty Kistniah had not in our opinion succeeded in his recent attempt to invalidate this paper, we resolved to grant Mr. Oakes, authority for proceeding to recover this sum also in the manner mentioned in the preceding paragraph.

231. We had already authorized the dismissal of Canepoorapoo Nursiah, Verdapah Chetty and Woopatah Soobiah as recommended by Mr. Oakes, but until the guilt of these parties should have been fully established, the advertisement proposed by Mr. Oakes could not, we conceived, be published in the Government Gazette.

232. The orders of Government upon the proceedings above recited, submitted for their consideration under date the 19th November last were conveyed to us under date the 7th ultimo.

233. Your Excellency in Council was of opinion that our Report exhibited a perspicuous and correct summary of the voluminous evidence on which it was founded, and entirely concurred in the conclusions which that evidence appeared to us to establish. It was with the deepest concern that a judgment so unfavorable to Mr. Robertson's character and conduct had been formed, and with feelings of mortification, aggravated by the confidence with which a general belief to the contrary was entertained, that the Governor in Council had seen reason to trace corruption and oppression on one side and falsehood and perjury on the other to the ill-judged and unjustifiable proceedings of one to whom the authority of a Government, anxious above all things to maintain justice and public virtue and promote the well-being of the people had unfortunately been delegated.

234. The facts of the whole case it was remarked, were so distinctly set forth in our Report and seemed to be so incontrovertibly established, that the Governor in Council deemed it sufficient to communicate to us the general observations which they had suggested to his mind, together with such instructions as appeared to him to be proper.

235. If it was for the development of truth that Mr. Robertson resorted to measures of violence, his complete failure, it was observed, should afford to him a useful lesson, how vain it

was to employ unworthy means for the attainment even of a desirable end. The Shroff Volavaty Kistniah and the Peishcar Jooloory Nursiah were intimidated into a compliance with his desire to obtain accounts of embezzlements, but the accounts furnished by them were proved not only to be spurious, but to have been fabricated for the occasion at the instance, if not by the hands of the very confidential servants through whose means he was prosecuting the inquiry. Narsinga Row and Ramrauze Madenah were placed in the sun till they gave evidence that money had been carried from Chinna Ganjam to Guntoor by persons who had never been at Chinna Ganjam in their lives, and finally all the pains taken by Mr. Robertson to transport Vencat Row, Dubby Kistniah, Ramrauze Madenah and Volavaty Kistniah to Masulipatam and to coax and frighten them to give the testimony which he required, had no other success than to induce them to swear, first to the truth of what was since known to be false and to swear subsequently to the falsehood of what they themselves had sworn before. Mr. Robertson, it was remarked, was not satisfied with the ironiness of the natives of this country to give evidence according to the wishes of their superiors and the means which he superinduced upon that natural inclination, had only served to draw into the guilt of perjury the unhappy men whose courage failed them in the assertion of truth.

236. Admitting Mr. Robertson to have been solely actuated by ardent zeal for the public service and for the discovery of truth, this, it was observed, would afford him no justification for the measures which he had employed. The beam erected before his tent, the irons brought with him to Chinna Ganjam and ordered to be manufactured there, the stripes inflicted and denounced, the threat of banishment to Bencoolen, and the putting of persons in the sun, were circumstances which a British Government must reprobate and abhor.

237. By the indiscreet eagerness of his interference by the cowls which he granted to Vencat Row, and the letter in which he dismissed that person from employment and by his clandestine appointment of two others who gave evidence as he desired, he had, it was observed, under the influence of better motives in a certain degree identified his own conduct with that of his servants and exposed himself to the imputation of being privy to every act of oppression and rascaling committed in his name.

238. The corruption which had been brought to light was deemed less than might perhaps have been looked for, where such tyranny and terror had prevailed. Mr. Robertson's servant Cashava Row, it was observed, acknowledged to have received four hundred and twenty-one Rupees, which he stated that he paid into the Treasury. If the fact were so, the money it was observed, ought to be restored to the parties from whom it was exacted. We were also directed to ascertain whether Cashava Row really wrote the letters to Mr. Robertson of which he made mention. The remaining sum of three hundred Rupees stated to have been paid as bribes to Mr. Robertson's servants, it was remarked, could be recovered only by a prosecution against the parties who received them, at the instance of the parties by whom they were paid.

239. It was deemed unnecessary to comment farther on the proceedings of Mr. Robertson, and as neither youth, nor inexperience, nor ignorance of the native languages and of the active practices could be pleaded in extenuation of deliberate cruelty, we were informed that the Governor in Council had it at first in his serious contemplation to suspend him from the service. The long period which had since elapsed, and our favourable report of his subsequent behaviour, which in some measure justified the hope that he felt shame and contrition for his past conduct, we were informed had alone induced His Excellency in Council to refrain from the adoption of that measure; and that it would be well for Mr. Robertson if the Honorable the Court of Directors to whom these proceedings must be reported should finally resolve to treat him with the same lenity.

240. It was thought indispensable, however, that Mr. Robertson should be removed from Guntoor; he was accordingly appointed Head Assistant to the Collector in the Zillah of Vizagapatam and directed to proceed to that station without delay, and we were informed that till there was reason to be satisfied that his dispositions had undergone a favorable change, the Governor in Council would not consider it proper to advance him to a situation of greater trust and responsibility.

241. The Governor in Council concurred in our opinion, that Mr. Robertson must be left to abide the issue of such legal proceedings as might be instituted against him on account of any part of his conduct, which had been under review.

242. The Governor in Council, agreeably to our recommendation, reduced the Commandant's Pension to seven and a half Pagodas per month, on account of his share in the criminal acts of Mr. Robertson's servants.

243. The Governor in Council considered the further proceedings which we had directed the Collector to adopt with regard to the abuses committed in the Salt Department in Guntoor to be perfectly proper, and approved of our dismissal of Canepoorapoo Nursiah, Verdapah Chetty and Woopatah Soobiah.

To Mr. Oakes, 14th December 1813, in Diary Cons., 17th do. do.

244. In communicating these orders to the Collector in Guntoor, we desired that he would furnish Mr. Robertson with a copy of the whole correspondence for his information.

245. The Collector in the Zillah of Guntoor having on several occasions brought to our notice the unwillingness manifested by the Lumbaddies passing through his District and by the resident inhabitants of some parts of it to proceed to Masulipatam for the purpose of preferring their complaints to the Court against the Zemindars or others, we had the honor to call the attention of Government to the subject, under date the 29th April last. The unwillingness in question, we observed, was stated to arise from the distance at which the Court is situated, and the injured parties were represented as complying with unauthorized exactions or submitting to acts of violence and oppression, rather than subject themselves to the inconveniences resulting from an application to the Court.

To the Chief Secretary, in Cons., 29th April 1813.

246. It was not for us, we remarked, to offer an opinion upon the sufficiency or otherwise of the arrangements made for the administration of justice, but as the Collector was the only European officer in the Districts of Guntoor and Palmaud, we deemed it proper to submit for the consideration of the Honorable the Governor in Council, his communications on a subject in which it must be admitted the welfare and happiness of the people were deeply concerned.

From Mr. Oakes, dated 21st, in Cons., 28th December 1812. Do. do. 2nd, in Cons., 8th March 1813. Do. do. 21st, in Cons., 29th April 1813.

247. We accordingly transmitted the letters from Mr. T. Oakes noted in the margin, for the consideration of the Honorable the Governor in Council, we did not receive any orders in reply to this communication.

From Mr. T. Oakes, dated 4th, in Cons., 13th May. From Mr. Russell 7th, in Cons., 13th do.

248. We beg leave to refer to the correspondence noted in the margin respecting the apprehension of Tullah Basayah and the rebels Vencata Row and Timmerauze.

249. The benefit which must result from the apprehension of these freebooters, both as the happiness of the inhabitants and the interests of Government are concerned, were contemplated with great satisfaction by us, as we have no doubt must afford equal satisfaction to the Honorable Court of Directors.

NELLORE.

250. In a report under date the 23rd January 1812, we stated to Government the amount of the Jummah of Fusly 1221, as forming the last year of the triennial lease in the Nellore District at our meeting of the 23rd November last, we proceeded to take into consideration the Collector's report on the actual collections made on account of the Settlement so formed and the result was communicated to Government under date the 7th December last.

251. It appeared that the Settlement for Fusly 1221 for Land Revenue and quit-rent was Star Pagodas ... 4,15,394 24 68
Total collections on account thereof to the 12th November 1812 ... 3,81,401 18 4
Balance... 33,993 6 64
Of this balance the Collector hoped to collect a further sum of about ... 8,000 0 0
Leaving the balance, the collection of which was doubtful ... 25,993 6 64

252. The Collector having realized from the villages not rented in Fusly 1221, but kept under his particular management more than the Revenue originally estimated from those villages, that amount, we observed, should be added to the total collections.

	S. Pags. F. C.
These collections were to 12th November 1812	... 3,81,401 18 4
Aumani collections over and above the estimate	... 4,294 14 27
Making the total gross collections	... 3,85,695 32 31
Leaving the deficiency in the collections on the Jummah by this mode of stating it at...	... 29,698 37 37
Total Jummah...	4,15,394 24 68

253. Of the amount of the balance which was due at the date of the Collector's report Star Pagodas 33,993-6-64, it appeared that only Star Pagodas 2,599-27-71 had been since collected of the 8,000 Pagodas, the collection of which was expected, and that there was consequently still a balance of Star Pagodas 31,393-23-73 instead of Star Pagodas 25,993-6-64.

254. The acknowledgment made in our letter of the 23rd January last, that the rent for Nellore and Ongole for Fusly 1221 was high, and the reports laid before Government from time to time on the unfavorable nature of the season, would, we conceived, have prepared the Governor in Council for a collection short of the Jummah, the Collector stated that although the deficiency in the collections was considerable, the defalcation fell short of what we had at one time expected; and but for some rain which fell at a very critical period in the Paddy country near Nellore, after the Collector had despaired of it, he had little doubt that the balances would have greatly exceeded their actual amount.

255. The Collector, we observed, promised a Report in detail for the balances of Fuslies 1218, 1219, 1220 and 1221; we accordingly informed him that it was desirable this report should be furnished at his earliest convenience.

256. We considered it unnecessary to go into an examination of the opinions contained in the 5th Para. of the Collector's letter. We thought it manifest that the difficulty or otherwise of collecting the Land Revenue, must, in a considerable degree depend on its moderation; we stated that in the Nellore District, there are some opulent individuals among the class of culti-

vators, but we were satisfied that the generality of that class in Nellore, as elsewhere, are possessed of neither wealth nor stock in a degree sufficient to ensure the punctual realization of the Revenue in all seasons. The Government, we observed must be prepared therefore, (especially if the rents were high) to admit of occasional remissions. The difficulty, we remarked, was to ascertain the extent of the remission to which Renters might be justly and fairly entitled. On the Collector's vigilance and exertion, we placed great confidence and trusted that the future resources of the country had not been impaired by a too rigid exaction of the rents for Fusly 1221: in which it appeared many circumstances combined to diminish the means of the cultivators to meet the demands against them.

See Para. 9.

257. The difficulties pointed out by the Collector as opposing the collection of the Land Revenue in Nellore would, we hoped, cease with the establishment of the decennial lease. If the terms of the lease were formed on true principles, we felt confident that as great an interest would be excited in the Renters and even in the cultivators to pay their rents as appeared hitherto to have existed to withhold it. If the rent was not worth holding, the indifference of the Renters, we observed, would be the same as heretofore, and they would be no more than the unwilling contractors of the Government share of the produce. But if the duration of the lease and the prospects of its confirmation, if not in permanency, at least for a further period of equal duration held out any prospect of advantages, the difficulties experienced by the Collector during the triennial lease, we hoped, would gradually diminish and wholly disappear within moderate period of time.

* Total Collections, Rent and Aumani to the 12th November... 3,85,695 32 31
Balance on the 12th November... 33,993 6 64
Balances on the 30th September 1813... 31,393 23 73
2,599 27 71

Total Collections to 30th September 1813 ... 3,88,295 15 22

258. The collections made by Mr. Fraser on account of the Land Revenue* of Nellore and Ongole for Fusly 1221, compared with collections during the former periods, were stated as follows:—

1	2	3	4	5	6
No.	Fusly.	Collections on account of each Fusly in that and subsequent years.	Collections in Fusly 1221.	More.	Less.
		S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.
1	1211 ...	3,92,230 1 75	...	...	3,934 31 53
2	1212 ...	4,57,426 36 33	...	...	69,131 21 11
3	1213 ...	4,14,383 20 49	...	...	26,088 5 27
4	1214 ...	4,51,540 34 30	...	...	63,245 19 8
	1215 ...	4,74,958 13 46	3,88,295 15 22	...	86,662 43 24
	1216 ...	1,97,329 35 59	...	1,90,965 24 43	...
5	1217 ...	3,64,021 20 54	...	24,273 39 48	...
6	1218 ...	3,48,175 4 57	...	40,120 10 45	...
7	1219 ...	3,65,708 10 37	...	22,587 4 65	...
8	1220 ...	3,85,610 19 20	...	2,684 41 2	...
*	1221 ...	3,88,295 15 22	...	...	...
Total of 11 years.		42,39,679 33 2	Average of 4 years antecedent to the famine, Star Pagodas 4,49,577-14-79.		
Average do ...		3,85,425 19 29	Do. subsequent, Star Pagodas 3,65,878-36-22.		
Total of 8 do ...		32,61,824 25 26			
Average do ...		4,07,728 3 10			

264. We subjoined the following Abstract showing each head of Revenue for Fusly 1221, compared with the same head for Fusly 1220.

Fusly 1220.												Fusly 1221.																
	Land Revenue.		Licenses.		Customs.		Salt.		Total.		Land Revenue.	Licenses.		Customs.		Salt.		Total.		Increase.	Decrease.							
	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.		S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.			S. P.	F. C.					
Nellore	3,22,067	43 36	2,423	38 24	...	...	...	...	3,24,491	36 60	3,29,926	29 23	250	35 28	...	...	...	...	3,30,077	19 56	5,58	27 76						
Ongole	78,339	36 0	534	26 40	...	...	...	...	78,874	17 40	85,567	40 40	...	...	...	...	...	...	85,567	40 40	6,693	23 0						
Venkatagerry and Syda- pore Zemindaries ...	1,20,482	0 0	1,282	5 20	...	...	...	...	1,21,764	5 20	1,20,482	0 0	...	...	...	...	...	...	1,20,482	0 0	...	...						
Wooddiagerry & Co., Pollams	11,467	44 13	96	12 20	...	...	...	...	11,564	11 13	11,467	44 13	...	...	...	...	...	...	11,467	44 13	...	...						
Shotriems	24,524	2 39	...	...	...	...	...	...	24,524	2 39	24,568	28 39	...	...	...	...	...	...	24,568	28 39	44	26 0						
Nuzars and Russooms ...	2,564	29 20	...	...	...	...	...	...	2,564	29 20	2,564	29 20	...	...	...	...	...	...	2,564	29 20	...	...						
Stalacounms do. ...	3,000	0 0	...	...	...	...	...	...	3,000	0 0	2,013	23 44	...	...	...	...	...	...	2,043	23 44	...	...						
Tuhareer and Perlaye ...	1,250	0 0	...	...	...	...	...	...	1,250	0 0	1,073	26 29	...	...	...	...	...	...	1,073	26 29	...	...						
Arack Farms	...	...	...	...	...	...	...	...	...	...	...	...	7,081	2 65	...	...	...	...	7,081	2 65	...	...						
Salt Revenue	...	...	...	...	...	...	...	...	1,68,448	10 41	1,68,448	10 41	...	...	...	...	...	...	1,83,909	9 74	15,460	44 33						
Sayer Revenue	...	...	...	...	...	...	...	...	33,477	42 1	...	...	...	...	...	...	...	...	37,675	41 76	4,19	74 75						
Commercial Department...	...	...	...	...	...	...	...	...	1,437	418	...	...	...	...	...	...	...	...	629	10 79	...	...						
Quit Rent	30	10 65	...	...	...	...	...	...	...	...	30	10 65	...	...	...	...	...	...	30	10 65	...	...						
Total	5,63,726	31 13	4,336	37 24	34,916	1 19	1,68,448	10 41	7,71,426	36 17	5,77,625	7 88	7,331	38 13	35,306	7 78	1,83,909	9 74	8,07,171	15 40	89,063	34 9						
	Fusly 1220										Fusly 1221										Increase		Do. Decrease.		Net Increase.			
	...										...										...		...		...		...	

265. The Revenue of the Vencatagherry and Sydapore Zemindaries included in the Statement being permanently settled, needed no remark.

		S. Pagodas.	F.	C.
266. The Collector concluded with stating that the total Collections of every denomination made by him in Fusly 1218, in the latter end of which year he took charge of the district was, including every branch of Revenue.	...	6,62,073	6	57
Mr. Fraser we observed collected in Fusly 1219 ...	...	6,78,084	4	42
Do. do. 1220 ...	...	7,62,013	21	24
Do. do. 1221 ...	...	7,73,278	0	66

267. Upon the whole, we trusted that the exertions of Mr. Fraser would be thought deserving of the approbation of His Excellency the Governor in Council.

268. The proceedings above recited are under the consideration of your Excellency in Council.

CEDED DISTRICTS.

269. On the 10th of June last, we had the honor to submit to Government a letter from the Collector in Bellary, reporting the death of two pensioned Poligars in that District named Mullikargin Naick and Latchemapah Naick.

270. We stated that before the cession of the Bellary Province, these persons under the condition of Military service and payment of a certain tribute had enjoyed villages yielding a large annual Revenue. These lands we observed were resumed by the British Government, and in lieu thereof Mullikargin Naick had obtained a Pension of Pagodas 14-2-65 and Latchemapah Naick an allowance of Pagodas 7-1-35 per mensem. The Collector recommended that these payments should be continued to their respective families.

271. The person first mentioned had left a family consisting of seven legitimate children, a widow and a mother, but Latchemapah Naick's family consisted only of two illegitimate children and a widow, who separated from her husband previously to his death. Under these circumstances, we submitted that the full Pension of Pagodas 14-2-65 per mensem should be continued to the eldest son and widow of Mullikargin Naick conjointly, but we were of opinion that the Pension enjoyed by Latchemapah Naick might be reduced to five Pagodas per month or Pagodas 2½ per month for each of his illegitimate children; his widow it appeared had been separated and therefore, we presumed, being otherwise provided for could have no claim upon the Government.

272. We were informed in reply that agreeably to our recommendation, His Excellency the Governor in Council authorized the continuance of the full Pension of Pagodas 14-2-65 to the eldest son and widow of Mullikargin Naick conjointly, and granted Pagodas 2½ per mensem to each of the illegitimate children of Latchemapah Naick in part of the Pension allowed to their father; this decision was duly communicated to the Collector.

273. In consequence of orders from Government under date the 20th April last, instructions were issued by us to the Collector in Cuddapah, directing the restoration of any property in deposit at his Cutcherry belonging to the Ghuttum Poligar and calling for his sentiments as to the allowance proposed by the Magistrate for the maintenance of that person. The Report of Mr. Ross in reply was submitted by us for the consideration of Government under date the 28th June last

To Mr. Secretary, D. Hill,
dated 25th, in Cons., 25th June
1813.
To Mr. Chaplin, 28th June,
in Diary Cons., 1st July 1813.

In Cons., 26th April 1813.
To Mr. Ross, 26th, in Diary
Cons., 29th April.

From Mr. Ross, 21st, in
Cons., 23th June 1813.

To the Chief Secretary, in
Cons., 28th June 1813.

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274. It appeared that the few valuables in deposit belonging to the Ghuttum Poligar were lodged in the Cutcherry of the Collector in Bellary, and that he had transferred them to Mr. Ross by whom they would be made over to the Poligar, according to a list which we forwarded to Government.

275. We explained that the allowance fixed by Colonel Munro for the Poligar of Ghuttum was Cantarai Pagodas 2,000 (not Pagodas 2,758 as stated in the Magistrate's letter) or Star Pagodas 1,666-30-0 per annum, and the Collector proposed that this sum should be confirmed as a Pension to him, to be paid by equal monthly instalments from the date of his release. Mr. Ross also suggested that an advance of the Pension should be made to the Poligar to enable him to celebrate the marriages of some of his family, and that a donation of 500 Pagodas should be presented to him in order that he might build or purchase a new place of residence.

276. For the reasons stated by the Collector, we begged leave to recommend that the Pension to the Ghuttum Poligar should be fixed at the amount which he had proposed, and that Mr. Ross should be authorized to advance the sum necessary for the celebration of the marriages in question, to be recovered by deductions from the future payments to the Poligar; at the same time adverting to the numerous family and servants dependent upon this person, we were of opinion that the amount to be deducted monthly on account of this advance should be limited to as small a sum as might be consistent with the due recovery of the money.

277. By the Report of the Magistrate, as well as by the letter from the Collector, we were induced to recommend that the continuance of this Pension should entirely depend upon the Poligar's continuing to reside at such place as the Collector might direct. We submitted that he should be released only upon this condition, for it seemed probable that the feelings of the Poligar could not be more favorable to the Government than those of his relations, some of whom did not appear to conceal their sentiments, and though no immediate danger should arise from his release, prudence we conceived, suggested the expedience of precaution. If a donation of five hundred Pagodas were presented to the Poligar as proposed by the Collector, he would not, we thought, have any just grounds to object to these arrangements, and we accordingly recommended that this payment should be authorized.

278. It appeared to be of importance to the Poligar's family, that he should be immediately relieved from restraint, the marriages alluded to, we observed, could not take place until he was released, and if that measure were delayed, we explained that the age which the females would have attained might prevent the celebration of the ceremony.

279. With reference to the orders of Government conveyed to us, under date the 2nd October 1812, the Collector, we observed in the concluding part of his letter, had submitted his sentiments regarding the lands held by the Moodoreddipulla Poligar, named Bal Vencata Reddi Naick.

280. It appeared that this person, on the payment of a trifling tribute formerly possessed three villages which had recently been rented at Cantarai Pagodas 950 per annum. According to the rules which had regulated the allowances to the Poligars in the Ceded Districts, the Collector proposed to grant to this man a Pension of 25 per cent. on the amount of this rent, Cantarai Pagodas 20 per mensem. This Poligar was represented as an inoffensive old man, labouring under great pecuniary difficulties, and we recommended that the proposed Pension should be granted to him from the date of his release from gaol.

281. With regard to the Enaums of Rarawee Gondapah and Nursojee, the other two Poligars referred to in the last mentioned letter from Government, we submitted a communication from the Collector in Bellary, which shewed that the Enaum of Rarawee Gondapah assessed according to the survey at Cantarai Pagodas 157-4-0½ had been waste for twenty-eight years past, but still entered in his name in the village accounts, it appeared that Nursojee had never enjoyed any Enaum, except as a Kuttubuddee Peon, his Kuttubuddee lands, we remarked had been resumed in common with others of the same description, and we did not therefore consider him entitled to any other compensation than had been offered to persons in a similar situation.

282. We were informed in reply, that orders would immediately be issued to the Magistrate in the Zillah of Bellary for the release of the Ghuttum Poligar on condition of his residing at such place as the Collector in the Zillah of Cuddapah might allot for that purpose.

283. On the same condition the Governor in Council granted the Poligar a Pension of Star Pagodas 1,666-30-0 per annum, to be paid by equal monthly instalments and to commence from the date of his release.

284. The Governor in Council also granted him a donation of 500 Pagodas to provide him with a place of residence, and a donation to the same amount to defray the expenses with which the marriages requiring to be celebrated in his family would be attended; the Governor in Council did not deem it necessary to recover this last mentioned sum, any more than the other stoppages from the Poligar's allowance.

285. Agreeably to our recommendation, the Governor in Council granted the Moodooreddy-pully Poligar a monthly Pension of 20 Cantarai Pagodas, to take effect from the date of his having been released from confinement.

286. It was that Rarawee Gondapah and Nursojee had not any claim to a special allowance from Government.

To Mr. Ross, 13th, in Diary
Cons., 16th September.
To Mr. Chaplin, 20th, in
Diary Cons., 23rd do. 1813.

287. These orders were duly communicated to the Collector.

288. Under date the 8th of July last, we submitted for the consideration of his Excellency the Governor in Council a letter from the Collector in Bellary Division of the Ceded Districts, requesting instructions as to the mode of proceeding against Revenue defaulters absconding to the Mysore territories, and as to the restoration of Ryots from Mysore taking refuge in the Districts under this Government.

To the Chief Secretary, in
Cons., 8th July 1813.
From Mr. Chaplin, 3rd June,
in Cons., 28th June 1813.

289. The Honorable the Governor in Council, we remarked, had on a recent occasion been pleased to inform the Resident at Nagpoor, that even in cases where Ryots taking refuge in the Company's territories might be in arrear to the Berar Government, it would be necessary to proceed against them by a regular suit in the Zillah Court, if there were no objection against a similar communication to the Resident at Mysore, a definitive arrangement might, we conceived, be made that would preclude all further applications on the part of the Mysore Government respecting the emigration of Ryots from that country.

290. With regard to the defaulting Ryots of the Ceded Districts or other Provinces of the Company who might abscond to Mysore, we submitted that the Resident should be requested to solicit the Rajah to proceed against them as against his own defaulters; we were not aware that the adoption of this arrangement could be objected to, and we were of opinion that if once generally

understood, it must, in conjunction with that above suggested, remove those inconveniences which both States experienced from the want of some settled rule respecting the recovery of balances due by absconding Ryots.

291. It seemed to us advisable that the decision of Government upon these points should be communicated to the Resident at Mysore, as well as to the Collector.

292. It was remarked in reply that the Collector had stated his opinion that the only measure likely to prove effectual was to re-establish between the Company's Government and that of Mysore the "ancient practice of mutually returning all emigrant ryots of every description, whether defaulters or not," but the Governor in Council considered not only that measure, but even the more lenient measure of compelling only absconding defaulters to return to the country from which they had fled to be from its violence and oppression, at variance equally with the law and usage of all civilized nations, with the principles of the Regulations and with the liberal policy of any Government which had at heart the permanent and increasing prosperity of its people.

293. The Governor in Council also doubted the propriety of the measure which we suggested, although it was admitted to be founded on the instructions of Government, dated the 1st June last, to which we had referred. We had proposed that the claims against absconding Ryots from Mysore into the Company's territories and from the Company's territories into Mysore should respectively be prosecuted before the Courts of Justice established in the two countries. The first objection to this plan, it was remarked, was that the laws by which the Courts in two countries are bound to abide, would render it ineffectual. A Civil suit cognizable by the Courts of the Mysore Government, it was observed, was not cognizable by the Company's Courts, and a Civil suit cognizable by the Company's Courts was not cognizable by the Courts of the Mysore Government. But even though this objection were removed, as it was thought that it might be the expediency of the proposed system, it was observed, would still be extremely questionable. Whether the principles by which the decisions of the Mysore Courts were regulated would answer the ends of this Government on the one hand, and on the other would be consistent with its notions of justice, was considered at least a matter of great uncertainty, and it seemed difficult to conceive how any claim relating to the realization of the Revenues of the Company's Government should be investigated by those Courts without the most inconvenient consequences. Before the demand of the Collector against a Ryot could be enforced by any Court of Justice deserving the name, the authority under which it was made, it was remarked, would require to be traced up to its original source, and a tribunal would thus be established in a foreign country to sit in judgment upon the Revenue administration of this Government and its servants. The Governor in Council had no doubt that the liability to such consequences was infinitely more to be avoided than any inconvenience which might have arisen from the practice of defaulters absconding from the Company's territories.

294. The Governor in Council was not indeed disposed to believe that under any system of Revenue administration which he should consider it for the credit or the permanent interest of Government to maintain, that it could be necessary to adopt strong measures against absconding Ryots, since under such a system it seemed impossible that the practice of absconding could be carried to an inconvenient extent. The ruling principle of the Court of Directors and of the Government for a series of years, it was observed, had been to let the security of the public Revenue rest upon the ameliorated condition of the people, and if this principle continued to be adhered to, even where some immediate advantage would seem to recommend a departure from it, the Governor in Council could not relinquish the expectation that the interests of the Government, even abstracted from those of the country would prove, in the ultimate result, to have been far more successfully pursued by means of forbearance and restriction in the mode of enforcing payment of the public dues, than they could have been, if the Revenue Officers had been armed with the most summary and efficacious powers for the accomplishment of that object.

To Mr. Chaplin, 16th, in
Diary Cons., 19th November.
To Messrs. Graeme, Har-
grave, Hepburn, W. Garrow, T.
A. Oakes and Ross, 16th, in
Diary Cons., 19th November
1813.

295. We furnished a copy of the orders above recited for the information and guidance not only of the Collector in Bellary, but of every other Revenue Officer whose District borders on a foreign territory.

CUDDAPAH DIVISION OF THE CEDED DISTRICTS.

296. At our meeting of the 18th of March last, we entered into a consideration of the correspondence which had passed with the different Collectors in this Division of the Ceded Districts respecting the permanent Settlement of the Pollam of Punganoor; we observed, that in a letter to Government, dated the 17th June 1802, Colonel Munro had entered into a detail of the history of the family of the present Poligar, and had stated the extent of the territory held by the family at different periods, the nature of the Military service they were bound to perform and the amount of the peishcush fixed at different periods. This peishcush it appeared was at one time 30,000 Cantari Pagodas, at another including Military service 40,000 Cantari Pagodas. The Poligar appeared to Colonel Munro to be anxious to establish the belief that, before the Mysore conquest, the peishcush had not exceeded 30,000 Rupees, at another period, the peishcush was raised to 32,000 Cantari Pagodas, but again reduced to 60,000 Rupees, and the employment of 2,000 foot without any mention of the number of Irregular Horse required to be kept up. During the temporary possession of the country by the Mahrattas about the year 1775, the peishcush was said to have been reduced by means of bribery to 32,000 Rupees. Under Hyder's Government 20,000 Cantari Pagodas was the peishcush at one time and 10,000 Cantari Pagodas at another, exclusive as appeared of Military service. It was raised by Tippoo to 30,000 Cantari Pagodas, but not being paid the Poligar was expelled. He regained possession in 1799, and his peishcush was again fixed at Cantari Pagodas 20,000 in the proportion of $\frac{1}{3}$ rd to the Company and $\frac{2}{3}$ rd to the Rajah of Mysore.

297. In the letter from Colonel Munro, from which the foregoing information was extracted, the Colonel proposed that this District should be settled in the same manner as those of the neighbouring Poligars in the Ceded Districts; in other words, that the annual Settlements of Revenue should be made directly with the inhabitants by his Cutcherry, that a sum not exceeding one-fifth of the gross amount and as much less as might be found convenient should be assigned for the maintenance of the Poligar who should pay the rent to Government, and that he should be entrusted with the collections during good behaviour.

298. This mode of management, we remarked, had obtained for 1802 to the present day, and Messrs. Travers, Chaplin and Ross had borne testimony to the uniform good conduct of the Poligar during the whole of the period. Mr. Chaplin remarked, the Poligar "had always observed a degree of regularity in his behaviour and had evinced on all occasions a submissive deference to the authority of the Company, unusual amongst this description of people."

299. It appeared that there was no objection respecting the right of possession and, we thought it desirable that the state of uncertainty in which the Poligar had been so long left regarding the future intentions of Government should be removed; that the Jummah of Punganoor should be permanently settled, and that the obedient conduct of the Poligar should be rewarded by being placed in the management of his Pollam on the usual terms of a Zemindary tenure.

300. With regard to the amount of the Jummah to be settled in perpetuity on Punganoor, we concurred in opinion with Mr. Ross that it was desirable to lay aside both Colonel Munro's and the Poligar's Statement of the former peishcush, we thought it would be difficult, at this distance of time to determine how much of the peishcush (perhaps nominally fixed) was paid, what was the extent on the nature of the Military service rendered, or even what was the extent of

territory possessed at that time by the Poligar; we were of opinion that what had been collected from the Pollam during a period of 10 years under the immediate management of the Collector would afford the surest grounds on which to fix the future permanent Jummah.

301. Mr. Ross furnished a Statement showing the amount of the peishcush proposed by him, viz., Cantari Pagodas 28,000 or Star Pagodas 23,333-15-0 in comparison with what he termed the "Beriz collected in each year, from Fusly 1212 to 1220," but which should rather, we observed, have been termed the net Land Revenue after deducting the Poligar's allowance $\frac{1}{4}$ th and the charges of collection.

302. It appeared that the proposed peishcush exceeded the former net receipts in six of the nine years and fell short of them in the remaining three years in the proportions hereunder shown.

				Land rent including Bazer Bal.			Peishcush proposed by Mr. Ross.			More.			Less.			
				S.	P.	F.	C.	S.	P.	F.	C.	S.	P.	F.	C.	
Fusly	1212	...	...	21,656	10	44	}	23,333	15	0	1,677	4	36	...	...	
"	1213	...	...	22,406	20	9					926	39	71	...	...	
"	1214	...	...	24,099	21	55					...	...	...	736	11	55
"	1215	...	...	27,411	15	34					...	...	...	4,078	0	34
"	1216	...	...	21,254	38	39					...	...	...	...	...	...
"	1217	...	...	22,279	21	53					...	...	...	1,345	22	77
"	1218	...	...	24,698	37	77					...	...	...	...	...	...
"	1219	...	...	21,818	37	58					...	...	...	...	...	...
"	1220	...	...	22,233	29	24	...	...	...	...	...	...				

Enclosure No. 8.

303. Mr. Ross furnished another Statement from which the following was extracted.

Gross Revenue of the Talook	...	...	...	39,749	5	0
Deduct.						
Sair according to the sum fixed in Fusly 1213	...	...	...	2,154	0	0
Remains Land Revenue	...	...	...	37,595	5	0
Deduct as follows.						
Expenses of Collection	...	1,180	0	0		
Saderward	...	432	0	0		
Pagoda and Tank Repairs	400	0	0	1,612	0	0
Tazees Enaum	45	0	0			
		445	0	0		
Total Expenses	...	...	...	2,057	0	0
Remains net Land Revenue	...	...	...	35,538	5	0
Add Sair as above	...	...	...	2,154	0	0
Total Land and Sair	...	...	...	37,692	5	0
Deduct Rajahs $\frac{1}{4}$ th	...	...	...	7,638	5	0
Remains to the Sirkar	...	...	...	30,154	0	0
Deduct the above estimated amount of Sair	...	...	...	2,154	0	0
Remains the net amount of proposed peishcush	...	...	...	28,000	0	0

304. Whence the sum of Cantari Pagodas 37,595-5-0 entered as the Land Revenue in the foregoing Statement was derived, had not we observed been explained. It did not appear as the result of an average, nor could it, we thought be the Survey valuation as shewn in Statement No. 2 enclosed in Mr. Chaplin's letter of the 11th December 1808; by that Statement the Survey valuation of the arable Sircar land was stated at Cantari Pagodas 55,824-4-4½ which by various deductions on account of Shrotriums of lands assigned to Kuttabuddy Peons, &c. was reduced to the sum of Cantari Pagodas 47,000.

305. From this sum of Cantari Pagodas 47,000, Mr. Chaplin deducted Cantari Pagodas 9,037-6-0 as the Poligar's fifth, leaving a sum of Cantari Pagodas 37,969-4-0 or Star Pagodas 31,615-14-0 upon which ground he recommended that the future peishcush of the Zemindar should be fixed at Cantari Pagodas 30,000 or at all events not below 29,000 Cantari Pagodas.

306. Mr. Chaplin furnished another Statement of which the following is a transcript.

Statement No. 3 in Mr. Chaplin's letter of the 11th December 1808.

Fusly.	Total Statement.			Deduct.									Remains Land Rent and Moturpha after deductions to the Zemindar.	Add.										
				Pension of 1/5th annually to the Poligar.			Sibbendy or servant's wages, &c.			Total.				Licenses.			Customs.			Total.				
	C. P.	F.	A.	C. P.	F.	A.	C. P.	F.	A.	C. P.	F.	A.	C. P.	F.	A.	C. P.	F.	A.	C. P.	F.	A.			
1211	6,772	6	6	...	...	...	...	...	...	6,672	6	6	...	...	...	...	...	...	6772	6	6			
1212	34,262	0	14	9,106	7	8	...	...	...	9,106	7	8	25,155	3	6	832	2	8	2,012	4	2	28,000	0	0
1213	35,409	5	13½	7,529	9	0	1,641	8	4	9,171	7	4	26,237	8	9½	650	0	0	2,780	7	3½	29,668	15	13
1214	33,530	9	8	7,768	3	14	2,513	0	0	10,281	3	14	23,249	5	10	670	0	0	3,894	8	1½	32,814	3	11½
1215	43,512	6	4	8,761	9	0	2,507	0	0	11,268	9	0	32,243	7	4½	650	0	0	3,937	5	15½	36,831	3	4
1216	34,115	1	8	6,915	0	0	2,579	2	0	9,494	2	0	24,620	9	8	1,017	5	12	1,324	8	1½	26,963	3	6½
1217	34,998	4	2½	6,772	3	8	2,210	5	2	8,982	8	10	26,015	5	8½	719	9	8	1,970	7	1½	23,706	2½	24½

307. These apparently various Statements were considered by us to require elucidation; we thought it necessary also that previously to submitting to the consideration of Government any proposition for settling the Jummah of Punganoor in perpetuity, the Collector should furnish a more detailed as well as a more correct Statement of the Revenues of the Talook, since it had been under the management of the Company's Revenue Officers, shewing distinctly each head of Revenue, viz.—

Column 1. Total Gross Collections.

2. Moturpha or taxes personal and professional to be resumed.
3. Salt, Earthsalt, if any Revenue derived from it including all monopolies of Betel and Tobacco, &c.
4. Licenses, the Arrack and Toddy farm, or any other branch of Revenue intended to be resumed.
5. Sayer, Customs of every description, frontier Town or Rahdahry.
6. Remainder, or amount of Land Revenue collected.

308. The deductions from this last head, we observed, would then be

7. Allowance to the Poligar as heretofore paid	...	...	...	000	0	0
8. Charges of Collection	...	...	...	000	0	0
9. Do. of Repairs	...	...	...	000	0	0
Any other Heads	...	...	...	000	0	0

Remaining net Land Revenue hitherto received by Government from the Pollam of Punganoor ... 0000 0 0

309. It had hitherto, we remarked, been customary to settle ancient Pollams and Zemindaries on the following principles.—

Total Gross Revenue intended to be relinquished to the Zemindar being an average of the said Revenue for years	...	...	...	0000	0	0
Deduct 1/3rd as the perpetual Jummah	...	...	...	0000	0	0

Leaving one-third to the Zemindar for charges of Collection, for his maintenance and to enable him to pay the Jummah thus fixed in all seasons ... 0000 0 0

310. We deemed it proper, that Mr. Ross should compare the Jummah, which would be fixed on the above principle (taking the average of Land Revenue proper for the last 7 years and for the last 10 years) with the Jummah proposed by himself, with that proposed by Mr Chaplin and with that proposed by Colonel Munro.

311. In communicating orders to the Collector to this effect, we acquainted him that when this information should have been furnished, with such further explanation as the subject might appear to require, we should be able to recommend to Government that the Pollam of Punganoor should be settled in perpetuity and to state the amount of the Jummah which it would be proper to fix on the Pollam.

312. We thought it desirable that the Poligar and also the Cuttabuddy Peons should be exempted from all Military service, and that puttahs should be issued to all peons holding land, declaring them exempt from all calls for services of this nature, we desired the Collector to furnish the necessary information for carrying this measure into effect. We apprehended that it might perhaps be practicable to raise the rent of these peons, but we were of opinion that it would not be politic, we directed the Collector to report on the extent of the lands held by them and what duties had been required of them either by the Poligar or Sirkar since the cession of the country to the Company's Government, with his sentiments as to any conditions which it might be expedient to stipulate with regard to them.

313. We also desired the Collector to furnish a correct list of the villages included in the Pollam of Punganoor for insertion in the Sunnud, and that he should be careful that all items of Revenue intended to be reserved in the hands of Government should be deducted from those assets of the Pollam, on which it was proposed to regulate the Jummah.

314. The Report of the Collector in reply to the proceedings above recited, is now under our consideration.

CHINGLEPUT.

315. At the close of Fusly 1222, the balance outstanding in this zillah exceeded fifty thousand Pagodas; it has since been reduced to less than eight thousand Pagodas, of which the greater portion is due from the Estates under charge of the Court of Wards and from those which have fallen under Aumany management from the want of purchasers, we hope that a considerable portion of this balance will still be realized.

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316. The distressed condition of the Dutch inhabitants of Pulicat having been brought to the notice of the Honorable the Governor in Council, a Committee was appointed to ascertain the cause of the general wretchedness of the place. The Report of that Committee attributed it in a great measure to a right claimed by the Enaumdard of Carimanal over the adjacent fisheries.

317. From the representation of the Committee the powers exercised by the Enaumdard, whether assumed or granted appeared to the Governor in Council to be most unreasonable in their extent; we were in consequence directed, under date the 31st August last, immediately to investigate the foundation of his right in the strictest manner, and if it should be found actually to exist, to suggest the means which in our opinion might be most equitably adopted for rendering its exercise less oppressive to the inhabitants of Pulicat and of the neighbouring villages.

318. We stated in reply that the complaints against the Enaumdard turned upon a right which he was alleged to claim of a "monopoly" of fish in the first instance, and secondly of his unjustly extending the boundaries of his Enaum and the limits of this "monopoly" to the whole river of Pulicat, to the sea bordering upon his Enaum and to an island to which the name of "Bentinck's Island" had been given.

319. The claims of the Enaumdard, we remarked have some time before been the subject of a correspondence between us and the Collector, but as the matter had been brought before the Zillah Court and was still under reference to the Provincial Court, we explained, that we had considered it to be foreign from our duty to interfere.

320. The decree of the Zillah Court, of which a copy was submitted by us to Government decided, that, according to established usage, all fish caught either in the river or at sea, within the limits of the Enaum village of Carimanal should be made over by the fishermen to the Enaumdard at a certain fixed rate; that the Enaumdard should dispose of the fish, and after paying the fishermen for the same at the said fixed rate, should retain to himself the surplus, as, or in lieu of the Sircar share, thus establishing in favor of the Enaumdard, a monopoly of the fish within the bounds of his Enaum.

321. With regard to the improper extension of the boundaries of the Enaum and of the operation of this monopoly, it appeared both from the Statement of the special Committee and from the decree of the Court, that if any injury had been done to the fishermen, it must be attributed to their not having defended the suit instituted against them in the Court. The decree awarded 750 Pagodas to the Cauzee, to be paid by the fishermen as the arrears of seven years' taxes, and the sale by auction which followed was the result of an order to execute the decree, and though a subject of regret, it might easily, we presumed, have been prevented, had the persons who now complained defended their rights.

322. We were informed that this decree had been recently reversed, and that the effects of the Cauzee had been sold by auction to satisfy the decree of the Provincial Court; we stated that we had called upon the Collector of the Northern Division of Arcot for information on this point.

323. The complaints against the Enaumdard, we observed, were not confined to the fishermen. The Chetties and other traders residing in his village or bringing their vessels there, had also made representations of undue exactions such as the levy of anchorage fees upon vessels, of ground rent for boats on the beach, of professional taxes from the resident merchants and traders and of many other petty taxes and decrees in the Zillah Court, we observed, had been passed in favor of the Cauzee against most of these complainants.

NOTE.—Respecting the boundary of the Enaum, a separate decree was passed, copy of which was also submitted to Government.

See Petitions—In MbK., Cons., 9th January 1813.

324. We stated that the first complaint on the part of the inhabitants of Carimanal was preferred in the year 1805 to the Right Honorable Lord William Bentinck, who occasionally resided in a bungalow built on the lands of the village of Carimanal. His Lordship was represented by the inhabitants to have forbidden the Cauzee from oppressing them, but as his Lordship's injunction did not appear to have defined the rights of either party, and was not a legal proceeding, the adjustment of the dispute, we observed, had not been facilitated by this attempt to prevent what was supposed to be an act of oppression on the part of the Cauzee.

325. We presumed that his Lordship might have concluded that under Section 4, Regulation XXV of 1802, the Cauzee was precluded from collecting any tax which could be construed to be a personal or professional tax, but this clause we observed also required that the permanent Settlement should be made exclusively of such taxes. We explained, that the permanent Settlements made since the publication of this law had accordingly been made exclusive of all the items of Revenue enumerated in the clause above referred to, but that as regarded the permanent Settlements made previously to the promulgation of the law, the Revenue from salt, saltpetre, abkary and lakeraz lands only had been excluded from the assets to be available to the Zemindars and proprietors. The Estates in the Zillah of Chingleput, we remarked, were settled permanently prior to the passing of the law of 1802; and in consequence, we observed, taxes personal and professional, payable by fishermen, weavers, chetties and others, which were included in the assets by which the Jummah was regulated, had been and continued to be collected by all the Zemindars of the Zillah of Chingleput.

326. Whether the inhabitants construed the injunction of the Right Honorable Lord William Bentinck to the Cauzee as a release from all obligation to discharge the customary demands upon them, or in whatever other light they might have viewed it, certain it was that they had refused to pay any thing from that date. The Cauzee, we observed, had resorted to the prescribed legal means to establish his rights, but the inhabitants, as explained, did not obey the summons of the Zillah Court, and as the decision of that Court had been reversed, the judicial proceedings as yet before us, did not contain the information necessary to determine the right of the parties respectively or to shew to what extent it might be necessary, if at all, to redeem the rights of the Cauzee.

327. The village of Carimanal, we remarked, was an Enaum which had been in possession of the present Cauzee and his ancestors for more than half a century, the Purwannah of His Highness the Nabob of the Carnatic granting the Enaum to the Cauzee, we stated to be dated the 6th day of the month of Jumadoolaul in the year of the Hegiree 1175 or A.D. 1760; two years before the grant of the Jageer Lands by the same authority to the Company and to give the village of Karemundhum usually named Shamspuller together with the tax or duty from the Salt Pans Ildaree* the Khrumhru and Sayer thereof and the fees of anchorage, &c. attached to the abovementioned Purgunnah, the total Revenue from which amount to Star Pagodas 1,641 the Cauzee's ancestors.

328. We thought it due to the Cauzee to state that he had already relinquished the Revenue from Arrack, and that unless by what was termed "Sayer" in the Purwannah were meant the taxes which he still levied on the Chetties and other traders, he had lost this branch of Revenue likewise; the value of the Enaum to the Cauzee had thus, we remarked, been to a certain extent diminished, and as there is little land capable of cultivation in Carimanal, the collection of the branches of extra Revenue under discussion might, we supposed, be of more importance to the Cauzee than they would

have been to a proprietor differently situated.

*Ildaree.—Whatever is thrown on shore by the sea as pieces of wrecks, &c., upon which the landholder takes a certain portion.

† Khrumhree.—The fees or duty upon the shells called Conchs or Nakoos.

NOTE.—The Salt, we observed is an asset which has been generally resumed; but this, we believed, yielded little or nothing to the Enaumdar. It was the monopoly, we remarked, which had given a value to this source of Revenue.

329. We begged leave to remind the Governor in Council, that few classes throughout India are exempted from the payment of taxes, some, we observed pay on their lands, on their houses, on their persons, on their implements or on their income; others on their trade and consumption, Chetties and other traders, weavers and fishermen, we remarked, pay taxes throughout the Zillah of Chingleput and in most other Districts; and we had no doubt that the Cauzee had a right to collect taxes of some kind or other from these classes of persons residing within the limits of his Enaum. The demand of anchorage fees appeared to be expressly authorized by the Purwanah, we conceived it necessary, nevertheless to ascertain on what right the monopoly represented by the special Committee as claimed by the Cauzee and acknowledged in the decree of the Zillah Court was founded.

330. The Cauzee's right to the village could not, we submitted, be disputed, it having been admitted for more than half a century. He must also, we thought possess the right of levying those personal or professional taxes which had been customarily levied by his ancestors, and which are paid by people of similar castes and occupations elsewhere, that he might have enforced his claims in an unjustifiable shape and to an unjustifiable extent, we conceived to be not improbable, but we thought it equally, if not more probable that the complainants had gone to the opposite extreme, and had thought, through the influence of the name and authority of the Governor to obtain an immunity from taxation altogether.

331. The Provincial Court having reversed the decision of the Zillah Court, we thought it probable that the inconvenience sustained by the Dutch inhabitants either from the perverseness of the fishermen, or the unjust encroachment of the Cauzee would for the present be discontinued, no immediate measures on this ground of complaint appeared therefore to be necessary.

332. While the claims of the Cauzee were pending before the Court of Justice, established for the security of the person and property of all the inhabitants under this Government, we had not, we observed, considered ourselves justified in interfering in a dispute respecting private right, but under the orders of His Excellency the Governor in Council, we stated that we would endeavour to ascertain what were the just and established rights of the Cauzee, what portion, if any of these rights it might be desirable to redeem and the extent of compensation which it might be necessary to make in commutation of them; with this view we proposed to direct an investigation to be made on the spot by the present Acting Collector of Chingleput so soon as

Draft of instructions to Mr. McDonnell, in Cons., 23th September 1813.

he should be relieved from his present duties. A copy of the instructions which we intended to furnish to that gentleman was submitted for the information of His Excellency the Governor in Council, and although we have not been favored with any further orders from Government on this subject, we have taken upon ourselves to issue the proposed instructions with directions that Mr. McDonnell should act upon them so soon as he may be relieved by the return of Mr. Jarrett to his station.

333. In a letter dated the 10th December 1811, the Collector in the Zillah of Chingleput submitted to us a Petition from the Zemindar of Codumbaukum, praying for a remission on the permanent Jummah of his Estate on account of a portion of land occupied by Barracks or appropriated as a place of exercise for the Horse Artillery at the Mount.

From Mr. Jarrett, in Cons., 16th December 1811.

Extract Para. 5th, to Mr. Jarrett, 25th June, in Diary Cons., 29th do. 1812.

From Mr. Jarrett, dated 25th, in Cons., 8th February 1813. To the Chief Secretary, in Cons., 8th February 1813.

334. Mr. Jarrett in reply was desired to ascertain whether the ground alluded to in the Petition was situated within the Zemindary of Codumbaukum, and the result of his enquiry was submitted in the letter referred to in the margin, which was submitted by us to Government under date the 8th February last.

335. From the investigation made by Mr. Jarrett, it appeared that the cultivation of the ground in question from Fusly 1210 to 1215

yielded to the Zemindar on an average the sum of Pagodas 66½ per annum, and this amount was suggested as the annual remission to be made to the Zemindar from Fusly 1219 when the Estate was purchased by him.

336. We begged leave to recommend that the remission above stated might be sanctioned, and that the amount might be charged to the Military Department in the same manner as the amount for the ground occupied by the place of Arms and the Barracks at Poonamallee.

See Para. 1 of letter from Mr. Thackeray, dated the 20th October, in Cons., 2nd November 1812.

337. We were informed in reply that the Honorable the Governor in Council had been pleased to sanction the proposed remission of Pagodas 66½ per annum on the permanent Jummah of the Zemindary of Codumbaukum in the Zillah of Chingleput on account of the ground occupied by the Barracks or as a place of exercise for the Horse Artillery at St. Thomas' Mount, that this sum would be annually debited to the Military Department commencing with the 12th of July 1809; but would be brought to account in the same manner as the remission of Revenue for the place of Arms and Barracks at Poonamallee, and a communication to this effect was accordingly made to the Collector.

To the Chief Secretary, in Cons., 13th July 1812.

To Mr. Hyde, 22nd, in Diary Cons., 24th May 1810.

From do, 6th, in Cons., 9th August do.

To Mr. Jarrett, 6th, in Diary Cons., 9th April 1812.

From do, 8th, in Cons., 11th May 1812.

To do, 21st, in Diary Cons., 25th do do.

From do, 8th, in Cons., 13th July 1812.

338. Under date the 13th July 1812 we submitted to Government the correspondence noted in the margin relative to the disposal of a spot of land at Chingleput, termed "the Commanding Officer's ground," and an Inam claimed by a Subadar Moohummud Fazil.

339. In order that the purport of our address might be clearly understood, we deemed it necessary to give a brief account of the circumstances to which the correspondence related.

340. The Commanding Officer's ground at Chingleput, owing to causes which were explained in the 5th and subsequent paragraphs of our address to Government, under date the 8th June 1805, not having been included in the general sale of the lands of the District, Government we observed at our recommendation directed in their instruction dated the 6th July 1805, that part of that ground to the extent of 5 cawnies should be granted to the Pagoda at Chingleput, and that the remainder being 10 cawnies should be offered to the Zemindar at the Survey valuation, five cawnies of the land we remarked were accordingly appropriated to the Pagoda, and for the remainder the Zemindar had continued to pay 45 Pagodas per annum.

In Diary Cons., 10th June 1805.

In Cons., 11th July 1805.

341. In the year 1810, a Subadar named Moohummud Fazil brought to our notice that an Enaum which he had held in the village of Anumunda, under a grant from the Nabob Walajah had, in consequence of circumstances detailed in the correspondence in question, been included in the Jummah of the Mootah of Chingleput. The Subadar's claim to the Jummah being considered (chiefly from his public services) to be entitled to attention, the Collector was directed to make some arrangement with the Zemindar for the eventual restoration of the Enaum, subject to the approval of the Honorable the Governor in Council.

NOTE.—We thought it proper to notice that the Subadar's account as recited in the letter to the Collector differed in some degree from the account given by the Collector.

342. An arrangement had accordingly been effected by Mr. Jarrett, and was reported finally in his letter of the 8th July last. The Zemindar we remarked, had consented to give up to Subadar Moohummud Fazil the Inam claimed by him in the village of Anumunda, and to receive in lieu of it, the "Commanding Officer's ground" (exclusive of the portion conferred on the Pagoda) as a permanent addition to his Jummah, at the annual rent of Pagodas 45-44-25, its Survey valuation.

343. This arrangement was satisfactory to the parties, and we considered it to be unobjectionable; we therefore recommended (should it be the wish of Government to reward the services of Mahomed Fazil) that it should be sanctioned by the Honorable the Governor in Council, in which case we proposed to direct the Collector to make over to the Subadar the Enaum, and to insert a memorandum in the Zemindar's Sunnud, specifying the alteration which had been made in the amount of his Jumma, and the change in the boundaries of his lands.

344. We deemed it proper to state that the steps which were taken to bring about the abovementioned arrangement in favour of the Subadar, were taken in consequence of a representation of the professional merits of the man and his consequent claims to public consideration; that it was all along intended and understood that the arrangement was to be referred to the consideration of Government before it should be carried into effect, and we thought it also proper to add that if the arrangement should be confirmed by Government, it must be regarded rather in the light of a reward for service, than as the admission of a right, since it appeared that though the Subadar might for some time have been in possession of the land, the grant was in the name of his mother, for her life only, though had the Native Government continued to exist, we conceived it not unlikely that the grant might have been renewed on her decease.

345. His Excellency the Governor in Council in reply approved and confirmed the arrangement on the subject which the Collector had made with the Zemindar, and, subject to the approbation of the Honorable the Court of Directors, granted the Enaum to the Subadar for the term of his life, after which we were informed it would revert to the Company.

From the Chief Secretary,
22nd, in Cons., 24th June 1813.

346. The resolution of Government on this point was duly communicated to the Collector.

Extract from the Proceedings of the Board, in Cons.,
10th December 1813.
From Mr. Jarrett, 25th July,
in Cons., 12th August 1813.

347. At our Meeting of the 10th ultimo, we took into consideration a Report from the Collector in the Zillah of Chingleput on certain charges of corruption which had been preferred against some of his Huzzoor and district servants.

348. Those charges were, in abstract, that sums of money had been paid by the inhabitants and received by the district and Huzzoor servants at the time of making the settlement of the Aumanie Estates for Fusly 1222 for the corrupt purpose of lowering the Jumma.

349. It appeared that Mr. Jarrett had deputed in the month of February last his head Sheristadar Mullah Row to make these settlements, and that "considering that the settlement was likely from its nature to give rise to abuses, he took the precaution (whilst engaged in the re-cent settlement) to obtain private intelligence of what might be going forward of an illicit nature."

350. In consequence of this measure, certain persons who had contributed sums of money for the improper purpose above stated, but who had been disappointed of being made parties to the rent, came forward and disclosed the transactions which had occurred in their respective villages.

On the receipt of these accusations, Mr. Jarrett proceeded in person with a new set of servants, and having ascertained that the Jumma of the first Estate re-examined ought to have been Pagodas 4,691-8-5 instead of Star Pagodas 3,251-10-6 as per settlement made by the Sheristadar, making a difference of Star Pagodas 1,439-42-79 or an increase of $44\frac{1}{16}$ per cent. he suspended the Sheristadar Mullah Row, and subsequently placed him under the restraint of peons to prevent the return of the money, or any communication with the village people or others because, as he stated, he had reason to believe that the Sheristadar, through his agents and other servants, had contrived to repay a great part of the money they had received.

From Mr. Jarrett, 29th
April, in Cons., 6th May 1813.
From do. 7th, in Cons., 13th
do do.
From do. 14th, in do. 17th
do do.
In Cons., 12th August 1813.

351. The measures which had been adopted by Mr. Jarrett as reported in his first letter noted in the margin, were approved by us on the 17th May, and he was directed in preference to sending separate Reports of his proceedings in each Estate to bring the enquiry to a conclusion, and then to submit a concise and well digested Report on the whole.

In Cons., 12th August 1813.

352. The result of Mr. Jarrett's proceedings was submitted in his Report of the 25th July last received on the 11th of August.

353. It appeared as already stated, that Mr. Jarrett committed in the first instance the preparation of the accounts and formation of the Jumma of the Aumanie Estates to his Sheristadar Mulla Row, who was deputed from the Huzzoor for that purpose, and was accompanied by one or more of the Huzzoor Gumastahs or Sumperties.

354. It further appeared that the Settlement thus made by the Sheristadar on 27 Estates, amounted to Star Pagodas 71,333-13-40; that the amended Settlement amounted to Star Pagodas 77,070-26-44, and that the difference between the first and second Settlement was Star Pagodas 5,737-13-4 or about $\frac{1}{16}$ per cent. It was stated by Mr. Jarrett that there was some difference between the price of Grain at the first period and at the second period of making the Settlement, but not of sufficient consequence materially to affect the Settlement. That therefore on the whole it might in his opinion, be fairly concluded that the Revenue was designedly decreased by the Sheristadar and the people employed under him, in return for the bribes collected for the Sheristadar and others by the Aumeenahs who were in the immediate charge of the Estates.

355. It appeared that the total sum declared to have been collected from the inhabitants was Star Pagodas 2,392-33-27, of which the Aumeenahs were stated to have acknowledged having received Star Pagodas 1,245-21-11 and to have repaid Star Pagodas 993-23-20.

356. Of the balance, Star Pagodas 1,047-30-15, the inhabitants of some Mootahs we observed had declared on oath that the amount was paid to the servants generally, and the Collector stated that the "money had, or would be collected from the accused." In one Mootah the purpose to which the money was appropriated, was in dispute between the inhabitants and Renters, in others no person appeared to claim the sums stated to have been paid. "The cause of this backwardness, the Collector had reason to believe was, that the Sheristadar (Mulla Row) through his Agents and other servants contrived to repay a great part of the money they received."

357. The persons chiefly implicated in these transactions were as follows:—

- | | |
|--|--|
| 1. Mulla Row..... | Sheristadar. |
| 2. Appajeeah..... | Huzzoor Sumperty. |
| 3. Appoo Row..... | } District Tahsildars. |
| 4. Chellumber Row..... | |
| 5. Arnachella Row..... | Pagoda Tahsildar. |
| 6. All the Aumeens of the Aumanie Estates. | |
| 7. Chengleroy Moodely..... | Arrack Tahsildar. |
| 8. Culchee Sastry or Cutcheepaswer Sastry. | Inhabitant and supposed intimate and Agent of Mulla Row. |

MULLA ROW, SHERISTADAR.

358. The sums charged to have been collected on account of the Sheristadar or to have been paid to him, appeared in the first column of the Abstract Statement A annexed to our proceedings here referred to, and the nature of the proof brought forward of the collections or payment of each sum was as entered in abstract hereunder.

Sums standing against him in the accounts.

S. Rs. F. C.

250 0 0 In Keelianagur Mootah.—The Aumeenah gave a written declaration that he collected 250 Star Pagodas for the Sheristadar, and he told the Sheristadar that he had done so, who said "let it remain till I send for it;" on a personal examination, the Aumeenah declared that he collected all the money on his own account and promised to repay it. There was no proof of any money having been actually paid to Mulla Row; the Aumeenah at one time said he collected 250 Pagodas for his use and at another denied it, the Aumeenah was not sworn to either declarations.

See A. Enclosure letter 17th May 1813.

50 0 0 Outramalore Mootah.—In this Mootah, 62 and odd Star Pagodas was collected, of which 50 Pagodas was charged in the accounts as paid to the Sheristadar. The evidence in abstract, was, that the Shroff swore to his having paid 50 Star Pagodas for the Sheristadar into the Aumeenah's hands. The two inhabitants denied the whole, "and so did the Aumeenah" and their denial was an oath.

50 0 0 Pennagur Mootah.—No charge against Mulla Row individually.

60 0 0 Chavelemadoo Mootah.—Two persons swore that one Cutchee Sastree collected 60 Star Pagodas from certain weavers and paid it through Appajee the Huzoor Sumperty to the Sheristadar; Cutchee Sastree denied the whole; 5 weavers swore to the truth, we supposed of the payment of the money to Cutchee Sastree but as their declarations at length did not accompany the proceedings, we did not exactly know what the weavers had sworn to; Cutchee Sastry, was supposed to have been the intimate friend and agent of the Sheristadar.

310 0 0 Conjeeveram Mootah.—A peon declared on oath that he saw the late Aumeenah pay Star Pagodas 30 into Appajee's hands for the Sheristadar, but Appajee denied the circumstance, so did the late Aumeenah. The Curnum of Nullapettah declared that two persons came to the Arrack Tahsildar Chengleroy Moodelly and offered to pay 50 Star Pagodas to the Sheristadar if he would lower their rent.

The inhabitants and the Arrack Tahsildar denied the transactions spoken to by the Curnums, the rent appeared to have been given to other persons and not to the witnesses.

Another Curnum declared that Purserampilla told him the money was paid as above on the 20th May 1813.

The same Curnum declared that he and three other persons named were told by Vengoody Streenevas Dutchetur, that he the said Dutchetur had paid on account of the renting of Cullianoor village 40 Star Pagodas to the Sheristadar.

These witnesses were not sworn as it was not their money so paid.

A witness said another person told him he paid to the Sheristadar 10 Star Pagodas, but the said person denied it. Another witness declared he heard the same from a different person.

Purserampilly declared Appacooty Moodelly told him he paid to the Sheristadar 5 Star Pagodas through Cutchee Shastree, this Appoo Moodelly denied.

Auchacharry Turfdar declared that he was informed that the inhabitants of Salabogum paid 20 Star Pagodas to the Sheristadar for reducing the rent, the said informant denied it.

100 0 0 Govindvaudy Mootah.—Mention made of a conversation by a witness which was denied, contained no proof or presumptive proof or any specific sum charged to the Sheristadar individually.

100 0 0 Maleancolum.—No charge against the Sheristadar individually.

17 0 0 Moolleepaulum.—No sum charged to the Sheristadar individually.

5 23 40 Sholunganelloor.— Do. do. do. do.

5 0 0 Cayer.— Do. do. do. do.

5 0 0 Settypooniam.— Do. do. do. do.

5 0 0 Colatoor.— Do. do. do. do.

150 0 0 Tinnalore.—The inhabitants declared that the Renters collected from them at the rate of $\frac{1}{4}$ Pagodas and paid it to the Sheristadar and the Aumeenah. The collections of the money was acknowledged by the Renters, but the appropriation of it as charged was denied; it was paid they said in discharge of former debts. Mr. Jarrett stated that there was little doubt that the declaration of the inhabitants was true. It was not stated any where how much the Sheristadar received, or was supposed to have received of this sum.

150 0 0 Muneemunglum.—The inhabitants subscribed 139 $\frac{1}{4}$ Star Pagodas to meet a demand for 150 Pagodas to restore their shares sequestered. The Aumeenah declared that Chettumber Row, the Tahsildar instructed him to speak with the inhabitants for 150 Star Pagodas for the Sheristadar, which he did and they paid him 139 $\frac{1}{4}$ Star Pagodas, the money was recovered from the Aumeenah. The Tahsildar denied all knowledge of this transaction, although as the Collector remarked "so clear." The dismissed Aumeenah was the evidence against Chettumber Row, the Tahsildar and the Tahsildar was the evidence against the Sheristadar, but the Tahsildar denied it, not sworn.

150 0 0 Dutch Settlements.—No charge against the Sheristadar individually.

Caumachama Pagoda.—Vencata Row, the Aumeenah, declared on oath that he paid to the Tahsildar Star Pagodas... 43 36 70

That he made the silver Praba by order of the Tahsildar for the use of the Pagoda ... 13 0 0 56 36 70

The Tahsildar acknowledged having ordered the disbursement of the money.

A. Huzzoor Gumastah acknowledged having received what was put down to his name, viz. Star Pagodas 5-22-40.

359. The Collector, it appeared, furnished the Sheristadar with the accusations made against him of having received Star Pagodas 43-36-70 from the funds of this Caumachama Pagoda. The Sheristadar in his answer denied the receipt of this money and requested to be called into the Collector's presence to be examined before the accusers.

360. The Sheristadar we observed was further accused of having made an attempt through the District Tahsildar, Appoo Row, to have fresh accounts prepared on certain Estates before the Collector should reach those Estates; the proof was a letter from the Tahsildar in his own hand writing to his brother, and desired him, among other matters, to direct Cutchee Sastry to effect this and to conceal what had passed. The letter made mention of Mulla Row and contained instructions to the brother of the Tahsildar to make "Bundobust" and to mention to Cutchee Sastry that "if anything had been done by him (supposed to mean Mulla Row) in three Zemindaries named, he must take care and also desire the Curnums to write fresh accounts, so as not to come out anything as proof, and he must have great care on this point;" the letter was worded as if written at Mulla Row's desire.

361. This letter we remarked was delivered to the Collector by Vettel Row, brother to Arnachella Row, Pagoda Tahsildar; he declared on oath that he received it from the Tahsildar Appoo Row, that as he bathed in "the river it became wet and opened and did not give." The Collector did not doubt the truth of the letter and thought Vettel Row made a merit of delivering it up; but we did not find in the declaration of Vettel Row what was stated by the Collector "that Vencata Row's brother, the Pagoda Tahsildar told him" (Vencata Row) to make the use of it he had done.

362. In his Petition of the 4th of August, Mulla Row attempted to impugn the correctness of the second Settlement framed by the new set of servants under the Collector, and stated many of the items entered in the accounts to have been improperly entered, and force to have been used to obtain the consent of the inhabitants; also that Tuccavee to the amount of 3,000 Star Pagodas was advanced to the inhabitants of these Mootahs before the expiration of the Fusly year to enable the inhabitants to discharge their balances.

363. Admitting all that the Sheristadar alleged to be true, these facts we conceived would not destroy the evidence of monies having been improperly collected during the formation by him of the Settlement by the Aumeenahs in charge of the Estates; the question under investigation we observed was the guilt of the Sheristadar in receiving money improperly, and neglect of duty in allowing others to do it, who acted under him; not the merits of either of the Settlements, although it seemed manifest that the Jumma of some of the Estates was lowered in an unjustifiable degree.

364. Of the total sum in the abstract Statement amounting to Star Pagodas 999-15-30 charged as collected or paid on account of the Sheristadar, we observed that there was not actual proof of the payment to Mulla Row of any particular sum we conceived; however, that it was proved beyond all doubt, that the Aumeenah in some cases actually collected the money, and in more than one we remarked the Aumeenahs had repaid it. In some cases, the Aumeenahs denied that the money was collected for the use of Mulla Row. The Aumeenahs, we also observed had not except in one instance, been sworn to the truth of their declarations.

365. It appeared to us however clearly established by the evidence of the Tahsildar of the Pagoda, Arnachella Row, given on oath, that the payment at different times and in various coins to Mullah Row of Star Pagodas 43-36-70 from the funds of the Caumauchama Pagodas was actually made, and the evidence of the Pagoda Aumeenah, also on oath corroborated this testimony; he swore he paid the sum of Star Pagodas 43-36-70 in two payments out of the Pagoda Funds to the Tahsildar by his, the Tahsildar's order.

366. We directed the Collector again carefully to examine the evidence taken of collections said to have been made for the use of Mulla Row in the several Mootahs, and should he consider it probable that the unlawful receipt of money could in any instance be brought home to Mullah Row, that he should institute a prosecution against him in the Zillah Court, framing dis-

inct charges and drawing up particular instructions for the Government vakeel, shewing the witnesses who were supposed capable of speaking to or proving each item of the charges.

Amount charged against
Appajee in the Abstract A.
S. Ps. F. C.

APPAJEEAH HUZZOOR SUMPETY.

58 42 71 *Keelianagur Mootah*.—The Aumeenah declared he collected for this man 50 Star Pagodas; that he paid it into the Mushruff's hands on Appajee requesting the money. The Mushruff confirmed this statement. The brother of the Mushruff saw the payment made.

12 0 0 *Outramalore*.—There was no evidence of the direct payment of this sum; the payment of the money to the Aumeenah was sworn to; he must we observed account for the disposal of it or be answerable.

7 22 40 *Pennagur*.—Appajee was stated to acknowledge the receipt of this sum.

48 0 0 *Conjeeveram*.—Narain Pillay declared on oath that he paid into Appajee's hands 4 Star Pagodas 4

Mootoopillay said that Purseram Pillay told him that 15 Pagodas were paid to Appajee 15

Cara Rama declared that *Cara Samiah* told him that *Samiah* had paid 25 Star Pagodas to Appajee 25

5 0 0 *Moolupankum*.—The inhabitants were stated to have sworn to the truth of this payment.

100 0 0 *Cayaroo*.—The *Nevesindah* acknowledged the receipt of the money and the Aumeenah that he ordered it to be collected. The *Nevesindah* declared the money was paid to Appajee; Appajee denied its receipt.

367. The guilt of Appajee Huzzoor Sumpety being satisfactorily established in more than one instance, we desired that he should be dismissed from his situation from the date of his suspension, and we recommended to Government to declare him incapable of ever serving the Company again.

368. Although the Regulations do not contain any specific provisions relative to the punishment of fraud on the part of Native servants, yet as these are criminal offences, we presumed upon general grounds that the Criminal law would take cognizance of them; we therefore desired the Collector to proceed criminally against Appajee in the first instance, by a charge before the Magistrate, and to report the result with the least possible delay.

369. If the Magistrate should decline to take cognizance of the charge, it would, we remarked be for consideration whether a Civil suit should be instituted in the Zillah Court against Appajee for the recovery of such sums as it had been proved he had received, and not repaid.

370. The Collector having dismissed all the Aumeenahs who were in the immediate charge of the Estates, we considered a particular abstract of the accusations against each to be unnecessary, we remarked that they would be found in Enclosure B. of the Collector's Report dated the 25th July; we directed the Collector to select two or three of the most culpable and to proceed towards them in the same manner as directed with respect to Appajee.

371. We thought it absolutely necessary that the Aumeenahs who had been most culpable should be prosecuted; on the result of these prosecutions, we observed, it would depend whether Mullah Row should be declared incapable of ever serving the Company. The collection of the money by the Aumeenahs seemed capable of easy proof, and they must, we remarked either pay it or prove the appropriation of it.

Appoo Row and Chettumbara Row, District Tahsildars.
 Arnachella Row, Pagoda Tahsildar.

372. On carefully examining the evidence against these persons, no person appeared to speak directly to the payment or receipt of any sum immediately into their hands; the sum entered in the accounts against them was Star Pagodas 35-24-40, of which a part viz., Pagodas five was acknowledged not to have been paid. These persons we remarked had been dismissed. It did not appear that any satisfactory result would be produced by prosecuting these people either in the Civil or Criminal Court. We therefore merely confirmed their dismissal.

373. We were of opinion that it could be expedient to wait the result of the prosecutions ordered to be undertaken previously to deciding on the question whether the amount of the bribes recovered should be returned to those inhabitants who had paid them.

374. We directed the Collector to withdraw all the restraint from over the persons of the accused servants.

375. We desired that Sheristadar Mulla Row should be dismissed on the proof afforded of his neglect of duty in allowing the Jumma to be unjustifiably lowered, and for the improper receipt of money from the Camatchama Pagoda fund.

376. It also appeared that the batta charges of the Sheristadar had been paid by the inhabitants contrary to most positive orders; this we considered a further instance of misconduct on the part of the Sheristadar.

377. We regretted extremely that Mr. Jarrett should have placed the Sheristadar in the situation of being tempted to depart from his duty by sending him to make the Settlement instead of proceeding himself, or if his health did not admit of his personally making the Settlement, that he did not summon the Curnums to Carangooly with their accounts and make the Settlement there.

378. We required the Collector to select one or more of the most culpable of the Curnums, and to proceed immediately under Regulation XXIX. A. D. 1802 to obtain his or their punishment for having rendered false accounts, an example appeared to us absolutely necessary to prevent the Curnums from attending to the improper orders of the native servants.

379. We viewed with concern the extensive combination to defraud the Government of its dues which these proceedings afforded, and the further evidence it contained of the corrupt propensities of the native servants. It did not, we remarked, require this additional proof of fraud in the formation of annual Settlements to convince us of the expediency, if not necessity, of adopting a system which should prevent the annual recurrence of the opportunity of committing these frauds. The Collector we remarked had already received instructions for the formation of a decennial lease rent in all the Aumanie Estates, and we again called his attention to this subject.

380. We sanctioned the appointments proposed by Mr. Jarrett in lieu of the persons whose removals were authorized, with the exception of Vencat Row to the office of Serishtadar; we authorized the Assistant Collector to grant to him and others for the present and in arrear, the salary attached to the situations they had been acting in, but we deferred confirming him in the office, until Mr. Jarrett should return to his station.

381. We were desirous to receive full information respecting the result of the Aumanie management of all the Estates that had come under the Collector's management since the intro-

duction of the permanent Settlement, and so soon as the Statement required by us on the 14th ultimo should be received, we intimated our intention to transmit to the Collector such further observations as those documents might give rise to.

382. We required the Collector to transmit with his reply to these Proceedings the house name and general place of residence of the following persons, in order that if it should ultimately be deemed expedient to declare them incapable of again serving the Company, they might be properly designated in the public advertisement

Mulla Rao	.....	Sheristadar.
Appajecah	.....	Sumperty.
Chellumber Row	}	District Tahsildars.
Appoo Row		
Cutcheshwara	.....	Shastri.

also the house names and places of residence of all the Aumeenahs who had been proved to have collected money for improper purposes.

383. In submitting a copy of these Proceedings for the information of His Excellency the Governor in Council, we expressed our concern at observing these further instances of fraud and corruption committed by the Native Revenue servants, and regretted that the Regulations do not contain any specific provisions under which the delinquency can be otherwise punished than by dismissal.

384. As stated to Government on a former occasion, we observed that we have prepared and circulated to the several Collectors the draft of a Regulation intended to provide more efficient checks against fraud and corruption, and more adequate punishment for the commission of the offences; we stated that we had received the opinion of most of the Collectors, and hoped to be able to submit the Regulation for the consideration of His Excellency in Council in a short period of time; we also intimated our intention to submit on a future day the names of the persons whom it might be proper to declare incapable of again serving the Company.

385. These Proceedings are still under the consideration of Government.

SALEM.

386. While we have had to notice the regularity with which the Revenues of the Baramahl or Kistnagherry Division of this Zillah have been collected, we have constantly had to contrast it with the numerous failures which have annually taken place in the Salem Division; a variation occasioned, there is little doubt by the different degrees of moderation which prevailed in the management of the two Divisions previously to the introduction of the permanent Settlement.

387. The total balance of Land Revenue outstanding in this Zillah at the close of Fusly 1222, was Pagodas 65,792-1-31; there have been many Estates sold, and the balance has been reduced to Pagodas 21,473-4-14, viz., Pagodas 3,531-9-55 in Kistnagherry and Pagodas 17,941-29-39 in Salem; we have hopes that the Collector will be able to reduce this balance still further, but we apprehend that the most considerable portion of the sum outstanding in the Salem Division is irrecoverable.

To the Chief Secretary, in
 Diary Cons., 10th December
 1813.
 Proceedings of the Board, in
 Cons., 5th November 1813.
 From Mr. Hargrave, 7th, in
 Cons., 12th August 1813.

388. Under date the 7th ultimo, we had the honor to submit to Government an extract from our Proceedings of the 5th November last relative to the Settlement of the Balaghaut District under the Collector in Salem on account of Fuslies 1221 and 1222.

389. We subjoined the following Abstract Statement, exhibiting at one view the result of six years' management.

Item.	BALAGHAUT.																	
	Jamma for																	
	Fusly 1217.			Fusly 1218.			Fusly 1219.			Fusly 1220.			Fusly 1221.			Fusly 1222.		
	Sr. Pg.	F.	C.	Sr. Pg.	F.	C.	Sr. Pg.	F.	C.	Sr. Pg.	F.	C.	Sr. Pg.	F.	C.	Sr. Pg.	F.	C.
Land Rent...	45,665	5	79	47,350	32	13	49,420	37	73	43,033	15	19	45,323	16	23	44,343	30	45
Licenses.....	1,554	33	60	2,019	0	0	2,121	0	0	2,111	0	0	2,137	0	0	2,135	0	0
Custom.....	2,320	1	9	2,176	11	23	2,137	1	51	1,997	21	6	2,467	4	14	3,607	2	50
Total...	49,739	40	63	51,545	43	36	53,723	39	49	47,196	36	25	50,927	20	42	50,087	33	15
<i>Mullapady formerly a part of South Arcot.</i>																		
Land Rent...	2,391	14	30	2,656	20	30	2,800	25	10	2,326	12	27	2,067	40	75	2,078	4	60
Licenses ...	37	11	20	108	0	0	113	22	40	20	0	0	20	0	0	23	0	0
Custom	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75	31	43
Total...	2,423	25	50	2,764	20	30	2,914	2	50	2,346	12	27	2,087	40	75	2,176	36	23
<i>Gedegavel lands or lands cleared of Jungle near the Hills.</i>																		
	...	...	...	433	14	42	627	11	17	693	12	46	773	6	49	829	44	33

390. In his letter of the 8th May 1809, the Collector reported that no alteration whatever had been made by him in the rates of *teerwa* fixed by his predecessor, and explained that the increase of Land Revenue had been entirely derived from extended cultivation, the terms on which waste lands are granted for this purpose being moderate.

391. The Collector we observed had, with a strict regard to the preservation of the public faith, refrained from raising the *teerwas* of Balaghaut, although he represented that in no part of the District under his charge are the *teerwas* so low, and that although the head inhabitants influenced by improper motives had occasionally opposed his measures and endeavoured to diminish the cultivation, he had never received any complaints from the Ryots themselves to whom he had always shewn every possible indulgence.

392. In Fusly 1220 the Collector's measures were opposed by the head inhabitants, and a decrease of Revenue to the extent of Star Pagodas 6,332-22-59 was observable between the Revenue of that year and the Revenue of the preceding year; of this sum Star Pagodas 2,676-20-35 we remarked was subsequently collected and carried to the account of extra Revenue, and some further sums were afterwards received.

393. We did not consider the Statements for Fusly 1221 to call for any remarks; those for Fusly 1222 exhibited a decrease on comparison with Fusly 1221 of Star Pagodas 1,977-30-36,

which taking into consideration the great want of rain reported at the time we considered to be satisfactory.

394. Although the *teerwas* or money rents fixed on the fields of the Balaghaut villages had continued unchanged since their first introduction, (a period of eight years) and although considerable encouragement had been given to the undertakers of new cultivation, we observed that no great increase of the Land Revenue had taken place during the last six years or perhaps (had we the means of making the comparison) during the 12 years the Balaghaut had been under the management of the Company. We had every reason to be satisfied with Mr. Hargrave's exertions, and had no cause to suppose that he had either been deceived in the accounts rendered annually of the extent of land cultivated, or in the rates of assessment, or that he had been at any period too rigorous in the exaction of the dues of Government. The seasons we remarked were represented to have been unfavorable, and in Fusly 1220, great fall in the price of grain tended to make the *teerwas* bear hard for that particular year.

395. We expected that the Collector would be prepared to explain in the Report called for under date the 9th September last what causes prevent, under the system of Ryotwar Rents declared to be fixed comparatively with moderation, the gradual increase of the Revenue by means of a gradual extension of cultivation.

396. The Honorable Court of Directors being of opinion that the extent of waste land affords in most Districts the means of increasing the Revenue, we desired Mr. Hargrave to report whether one year with another any great extension of the cultivation could be calculated on, and whether such an extension had taken place since the acquisition of the Balaghaut Districts in the year 1799. For this purpose the Collector was desired to prepare a Statement shewing the Land Revenue as settled and collected for each year since the cession of the Balaghaut, and to accompany it with a table of the rates of assessment on the different descriptions of land, and if practicable, with a statement of the land returned under each head of Nunjah, Punjah and Bagayet as actually cultivated.

397. We informed the Collector that it would be satisfactory to us to receive a Report on the rates of land tax under the late Government of Mysore on wet and on dry land, and the mode resorted to for the realization of the Revenue payable to that Circar; in other words to be informed whether the country was rented by villages or by Districts, whether the Revenue was received in kind either from dry or wet land or paid Ryotwar to the immediate officers of the Sirkar, because in a letter from Mr. Kelso to Mr. Cockburn dated 20th February 1804, reporting on the Settlement of the Balaghaut for Fusly 1213, it was stated "That the great decrease in the Districts of Balaghaut is mostly occasioned from the Survey assessment being so much in many places above last year's rent, that the land could not be assessed with the full rent for the first two or three years. The decrease was allowed and the increase divided where it was very high on the 1st, 2nd, 3rd and 4th years after the Survey, so that in Fusly 1216 the land will pay the full Survey rent. To have attempted to fix the full rent at first might, it is observed, have been the means of depopulating the country; it was therefore deemed advisable to yield to circumstances rather than hazard such consequences."

398. With reference to the Collector's letter of the 12th November 1810 and to the correspondence connected therewith, we called upon the Collector to state his opinion.

1st.—Whether it was expedient under any circumstance that the *teerwa* should be collected for land that had not been cultivated, whether taken on cowle or otherwise.

2ndly.—Whether it was expedient that the Ryots should pay the full teerwa on each field or enclosure, although the season, their diminished number of ploughs or other causes should prevent their cultivating the whole space included in the field named in the puttah.

399. These questions formed part of the propositions sent to the Collector by the inhabitants who had illegally assembled in 1810. It was not at that time considered politic to comply with their petition on these subjects, but we thought it proper with reference to the late orders of the Honorable the Court of Directors, that the Collector should report whether the relief then prayed for should be granted or whether any objections exist to a compliance with these propositions.

400. We assumed that it is the interest of the inhabitants to carry on their cultivation to the utmost extent, that a high land tax or a vexatious and onerous mode of collecting it appeared to be the only reasons why a cultivator should neglect or diminish his cultivation. If a diminished cultivation was traceable to these causes, it seemed to us to be the interest of Government to remove them. We therefore desired the Collector to give the present land tax of the Balaghaut and the mode of collecting it his serious attention, and to suggest such improvements as might appear to him calculated to augment the prosperity of the Districts of the Balaghaut under his charge.

401. The Collector's Report in reply to these Proceedings has been received and will be taken into consideration at one of our earliest meetings after this Despatch.

To the Chief Secretary, in
Cons., 2nd September 1813.
To Mr. Hargrave, 24th, in
Cons., 24th December 1812.
From do, 8th August 1813, in
Cons., 16th do. do.

402. Under date the 2nd September last, we submitted for the consideration and orders of His Excellency the Governor in Council, the correspondence noted in the margin with the Collector in the Zillah of Salem respecting the Estate of Valoor situated in that District.

403. The cultivation in Valoor and in four other adjoining wet land Estates, we observed is entirely dependent on the supply of water conveyed to them by a channel from the river Cauvery, and to ensure this supply, it is absolutely necessary that the channel should be frequently repaired by means of wood cut in the neighbouring jungles, situated on certain dry land Estates.

404. Before the introduction of the permanent Settlement, it seemed to have been the established custom for the inhabitants of the wet land Estates to cut wood in the adjoining jungles for the purpose of repairing the channels, and as without this privilege, the wet land Estates would be of no value, it must we conceived have been understood when they were sold, on the introduction of the permanent Settlement that the purchasers would be secured in this privilege.

405. It did not appear that the proprietors of the dry land Estates ever questioned this privilege until Fusly 1219; in that year we remarked they prevented the inhabitants of the wet lands from cutting wood for the repair of the channel in question, and as neither the assistance of the Collector, nor the orders of the Court, were successful in upholding the established custom, the cultivation in the wet lands suffered severely, and at the close of the year a considerable balance subsequently realized, remained outstanding against the joint proprietors of the Valoor Estate.

406. In Fusly 1220, we observed the same opposition continued on the part of the proprietors of the dry lands. In the Valoor Zemindary, the Collector stated that during this year, there was "no cultivation," and that in consequence the joint proprietors of this Estate did not collect a single cash from the Ryots, they accordingly failed in toto; the Zemindary when put up to sale by public auction at the close of 1220, found no bidders, and was purchased in on account of Government at the price of 100 Pagodas, but the Collector having since succeeded in enforcing the established privilege of cutting wood in the dry land Estates, the channel we observed had been repaired, and under his management the Valoor Zemindary in Fusly 1221 had been nearly restored to its former condition.

407. The late proprietors of Valoor, from their inability to enforce the established privilege which they formerly enjoyed, had become defaulters for Fusly 1220 to the extent of Pagodas 2,326-27-15 after deducting 100 Pagodas the price paid for the Estate by Government, we stated that they had petitioned us that the demand for this arrear might not be enforced, and should Government consent to this arrangement, had offered in return to make over to the Collector all their own demands upon the Ryots, amounting to about 2,000 Star Pagodas.

408. With regard to the remission of the balance for Fusly 1220, we observed that while an Estate remains unsold, any reduction of the permanent demand of Government against it would, on general principles, be liable to serious objection; but after the sale has taken place, we conceived that forbearance might be exercised without compromising the rights of Government, and that circumstances might occasionally render lenity to a Revenue defaulter, not a matter of expediency, but of justice, on the original sale of the Valoor Estate, the privilege of cutting wood in the neighbouring jungles was tacitly understood to be secured to the proprietors; by the loss of this privilege they had been reduced to their present situation, not as it seemed from any neglect of their own rights, but from a want of power to enforce them; for though they might perhaps have sued for damages in the Court, the Collector explained, that in consequence of the privilege not having been specifically secured to them, it was doubtful whether a suit for damages would not have involved them in further expense, instead of obtaining compensation for their losses. Under these considerations, we were inclined to recommend to the favorable consideration of Government the petition of the late Zemindars that the balance against the Valoor Estate on account of Fusly 1220 should be relinquished, provided the Zemindars should consent (which they would no doubt willingly do) to make over to Government their claim to damages from the proprietors of the dry land Estates, in order that the Government might try to recover some compensation from these persons, by a suit in the Zillah Court, which there seemed reason to think might be more successful than the late Zemindars appeared to apprehend.

409. The late Zemindars offered to make over to Government their outstanding demands against the Ryots of the Valoor Estate, an offer which we conceived it would be proper to accept; at the same time we thought it probable that it would be found impracticable to realize any large portion of these balances without interfering with the regular payment of the current revenue, such portion however we remarked, might be demanded as the Ryots might be found to have the means of liquidating.

410. His Excellency the Governor in Council in reply informed us that he was fully impressed with a sense of the evils which would result from an abandonment of the principle, that Zemindars are under no circumstances entitled to lay claim to a remission of the rents with which their Zemindaries are assessed, and, if he conceived that a compliance with our recommendation in the present instance would involve such a consequence, he would feel himself compelled, contrary to that recommendation, to desire that payment of the balance against the late proprietors of Valoor should be enforced however severely the measure might press upon them. In the present instance, however, it appeared that the Estate was purchased as wet land watered from the Cauvery and that the cultivation had entirely ceased owing to the supply of water having been interrupted. It became therefore an act of justice to relieve the proprietors from an engagement, in which they had not failed, while the condition on which they entered into it was maintained in their favour.

411. The enforcement of the condition by a suit in the Court seemed to have been a doubtful and difficult point, and, as being such, was a point which it might not have been reasonable to require the proprietors to establish. The best course of proceeding, it was observed, might perhaps have been for the Government to have borne the expense of the suit and left the issue

of it to determine the permanency on the expiration of the proprietor's engagement. As that was not done, it was thought that justice now required that their engagement should be held to have terminated when the condition on which it was entered into ceased to be maintained, and that the balance outstanding against them for Fusly 1220, which amounted to Pagodas 2,326-27-15 should accordingly be remitted.

412. In return for the remission granted to the proprietors, it was deemed proper to take from them both their outstanding demands against the Ryots, and their claim to damages against those proprietors of dry grain lands, through whose means the supply of water to their Estate was interrupted. For the same reason, however, for which the proprietors were relieved from their outstanding balance, the demands against the ryots ought not it was observed to be enforced, and as in the event of an unsuccessful issue of the suit proposed to be instituted against the proprietors of dry grain lands, they would of course put a final stop to the supply of water, which the Collector, it appeared had been able to restore, the expediency of attempting to recover damages was considered doubtful, though on that very account it was the more necessary that the claim to them should be transferred to the Government; we were directed, at least, to attend to this consideration before entering on legal proceedings.

413. In communicating the above orders for the remission of the balance due from Valoor for Fusly 1220, we informed the Collector that we concurred with Government in considering it inexpedient at present to institute any suit for damages against the proprietors of the dry land Estates.

To Mr. Hargrave, 28th September, in Diary Cons., 1st October 1813.

See letter from Mr. Secretary Gahagan, 13th November 1811.

Vide General Report, 30th June 1812, Para. 234.

414. In reply to a representation which was formerly made by the Collector of Salem, respecting the relaxed confinement of the Revenue defaulters in that Zillah, we were informed by Government that the subject would be referred for the report of the Judge of Circuit.

415. Not having received any further communication respecting the result of this reference, we were induced under date the 9th November last to submit for the consideration of His Excellency the Governor in Council, a further letter from Mr. Hargrave forwarding the reply of the Zillah Court, to a representation on this point, which he had been directed by us to make through the Government wakil; we solicited the attention of Government to the enclosure No. 6 in Mr. Hargrave's letter, purporting to be an extract from the proceedings of the Zillah Court under date the 16th of March last.

416. We pointed out to His Excellency the Governor in Council that the Zillah Court entirely confirmed the statement of the Collector. It was admitted we observed that the Revenue defaulters, who it was to be presumed, are not possessed of any property, had built houses within the fort, that those who were sick received leave of absence, but the Court did not know why one of them "did not return to the Jail in the prescribed time," why another Zemindar, "Salamba Goundon did not come to the Jail, was not entered in the Court book," and of a third, it was stated that "the Court does not know why he does not go to Jail, and the peons have reported "that when they order him to go to Jail he abuses them!!!"

417. We submitted to Government, that under these acknowledgments on the part of the Court, some defined instructions seemed to be called for; at present the intention of the Regulations regarding the confinement of Revenue defaulters seemed to us entirely defeated by the mistaken lenity, as it appeared to us of the Zillah Judge.

418. We regretted that any necessity should exist for confining Revenue defaulters, but as dstraint and confinement are the processes laid down in the Regulations for the recovery of arrears of Revenue, we explained that we had no alternative but to resort to these measures for the recovery of the dues of Government, and we feared that the ends intended by the confinement of defaulters would be defeated if such indulgences were granted as those represented by the Collector.

419. On this last representation, we have not yet been favoured with any commands.

SOUTHERN DIVISION OF ARCOT.

420. With reference to our General Report under date the 10th October last, Paras. 208 to 213, it may be proper to notice that Government have recently resolved to grant the village of Veerapermanellore to Ramasawmy Pillay on the terms therein mentioned.

To the Chief Secretary, in Cons., 22nd March 1813.

To Mr. Ravenshaw, 30th, in Cons., 30th April 1812.

From do, 15th, in Cons., 21st May.

From Mr. Ravenshaw, 4th, in Cons., 8th June 1812.

Do. 9th do 15th do.

Extract Paras. 3, 4, 5, 6 & 7. To Mr. Ravenshaw, 15th, in Cons., 15th June 1812.

From Mr. Ravenshaw, 20th July, in Cons., 23rd July do.

Do. 8th September, in Cons., 12th October do.

To Mr. Ravenshaw, 21st, in Cons., 21st December 1812.

421. On the 22nd of March last we had the honor to lay before the Honorable the Governor in Council a correspondence which took place with the late Collector in the Southern Division of Arcot, respecting the result of an investigation which he found it necessary to institute into the conduct of his public servants.

422. We explained that under date the 30th April 1812, in transmitting to Mr. Ravenshaw several petitions which had been presented to us by persons complaining of having been unjustly excluded from the rent of their villages, we had taken occasion to allude to the great temptation and opportunity which the formation of the Settlement then in progress afforded for the exercise of corrupt practices on the part of the public servants, and had enjoined his particular attention to the object of counteracting by every practicable means the effects which might result from the operation of the causes above adverted to.

423. In his reply dated the 15th May 1812, Mr. Ravenshaw mentioned that a general rumour had previously reached him regarding the misconduct of his servants, he stated that he had entertained suspicions of the Tahsildars and even of his Huzzoor servants, but he had hoped that their long and approved services and a due regard to their character and to the value of their situations would have induced them to resist the temptations, which he stated himself to be aware that the new Settlement necessarily offered.

424. For a considerable time, the Collector obtained no information to confirm the suspicions which he entertained; the combination amongst the public servants we observed was strengthened by an oath of secrecy, and Mr. Ravenshaw remarked (perhaps too truly) that the influence of public servants is such as to prevent even the most respectable natives from coming voluntarily forward with testimony against them, unless courted and encouraged by a superior authority, a measure, to which, except in cases of well founded suspicion, it would not we remarked perhaps be expedient to resort.

425. Having deputed his Head Assistant into one of the Districts to examine the state of the different villages, the enquiries of Mr. Cockburn brought conviction to the Collector's

mind, that the rents of some of the villages had been improperly reduced in consequence of gross mis-representation on the part of the Tahsildar, who was immediately suspended, this led to the discovery of a private remittance of money by the Tahsildar to the head Revenue servant at the Hoozoor, and his suspension which followed, opened a scene of general and organized corruption throughout the District.

426. In forming the decennial Settlement, it had become necessary to make a temporary reduction in the rents of those villages, of which the resources had suffered any material deterioration during the triennial lease; amongst some that had so suffered, it appeared that the head Revenue servant, in conjunction with the Tahsildars and Curnums, by falsifying the accounts, induced the Collector to include many villages in a prosperous state, and that in consideration of the reduction thus made in the rents of the villages, the Renters had agreed to pay considerable sums of money as bribes, which were regularly levied by the Tahsildars, a small part only it appeared was retained by the District servants, for the greatest portion being remitted to the Hoozoor, where it was divided in different proportions amongst many of the servants; but the largest share was paid to the Sheristadar, who not only participated in the general corruption, but appeared to have instigated others at first unwilling to enter into the combination.

427. Though the servants succeeded in lowering the rents of many villages which were in a prosperous condition and capable of yielding a higher rent, yet on discovery of the frauds which had been committed, the rents so granted were cancelled, and nearly all the renters immediately came forward and took their villages at full rent, a convincing proof we remarked of the guilt of the parties concerned.

428. We deemed it proper here to inform the Honorable the Governor in Council that in the year 1808, Mr. Ravenshaw recommended that Survatum Row, his then Head Sheristadar should receive the grant of a Shotrium village in reward for his important public services up to that period. Survatum Row we remarked had held since the year 1792 various situations of trust and responsibility under Colonel Macleod, Messrs. G. Read, Hurdis, Rickards and D. Cockburn; all these gentlemen had given him a good character for integrity, assiduity and ability. These meritorious services had induced Mr. Ravenshaw, when appointed to the charge of the Southern Division of Arcot, to continue Survatum Row in the situation which he held of Head Sheristadar and to report on the date above referred to, that his conduct under circumstances of peculiar difficulty for near three years and a half had merited his warmest approbation; that he believed Survatum Row to be honest, and, as the proof of it, poor.

429. Mr. Ravenshaw we observed represented further, that he had been induced to make this application in consequence of Survatum Row's then ill state of health, the idea of dying and leaving his family in distress, or of being obliged by ill health to resign his situation and being thereby deprived of the means of supporting them, preyed upon his mind so much at times as to disqualify him for the duties of his office.

430. We thought that it was now perhaps to be regretted that this application in favor of Survatum Row was accompanied by others in favor of the Head Sheristadar and of the whole native establishment of the Subordinate Collector, whose appointment had been dispensed with; a Shotrium village we explained had been proposed by the Sub-Collector to be granted to the Sheristadar and two months' pay to the other native servants; although duly impressed with a sense of the meritorious service of Survatum Row, and of Govinda Row, Head Sheristadar to the Subordinate Collector, we had declined recommending the application for Shotrium grants to Government, because recent resolutions of Government opposed the further alienation of land in perpetuity.

431. In a letter to Government of the 26th November 1807, we had pointed out the inconvenience and permanent reduction of the Land Revenue produced by alienation of this nature in hereditary grants, and in recommending to the notice of Government the services of the Sheristadar of Colonel Munro, Collector of the Ceded Districts, had stated that the instances were very few in which the approved services of native Revenue servants had received any remuneration beyond their salary, although it would we conceived be readily acknowledged that the services of such persons when discharged with zeal and integrity were of a more important nature, more exposed to temptation, and far more beneficial to Government than the services of many who had experienced their bounty, we concluded with proposing that the Sheristadar of Colonel Munro should receive an increase of pay, and that a promise should be made to him of a future permanent provision when his services should terminate.

432. The Governor in Council we remarked considered the claims of Ramchender Row, Colonel Munro's principal Sheristadar to be deserving of particular attention as they were founded on the faithful services of his father as well as on his own, and was of opinion that the grant of a village in Shotrium tenure would be less objectionable in that instance than an augmentation of pay to the extent which we had recommended; a village we observed had accordingly been granted to Ramchender Row.

433. We explained that we had entered into this detail for two reasons:—The first to explain that part of Mr. Ravenshaw's letter where it was stated that Survatum Row felt and lamented most keenly the rejection of his claim in the year 1808 to a Shotrium village; 2ndly, to bring to the notice of Government the expediency of securing the faithful services of men placed in situations of great trust and responsibility by the example of reward bestowed on those whose services might for an adequate period have been regulated by principles of integrity, zeal and diligence. It must we concluded be well known to the Governor in Council that integrity is not a prominent feature of the native character; and that where it has not been instituted by education or enforced by example, it must be both expedient and politic to excite the exercise of it by motives of self interest.

434. Survatum Row we observed, attributed his deviation from the path of rectitude to the needy state of his circumstances, arising from losses sustained in the rent of an Estate which he held in the Salem District. Neither this circumstance nor the refusal to grant him a Shotrium, could be thought be allowed in palliation of such a breach of honesty; such misconduct we conceived to cancel all regard to his former services, and the greater the confidence reposed in him the greater we argued should be the punishment for his deceit and breach of trust.

435. The evidence against all the parties we observed was so full, corroborated as it was by the confession of some of the delinquents themselves, that we had no hesitation in directing that those on whose cases the Collector had reported should be immediately dismissed from employment for the further instructions issued to the late Collector, we begged leave to refer to the letter addressed to him under date the 21st December 1812, and we observed that if the Honorable the Governor in Council should concur with us in opinion as to the guilt of the different servants, we would suggest that with a view to the prevention of similar offences in future, Survatum Row, late Huzzoor Sheristadar in the Southern Division of Arcot, Sooboo Row, late Tahsildar of Trincomallee, Vyass Row, late Tahsildar of Tricalore, Gopaul Row, late Tahsildar of Verdachellum, Sreeneyasa Row, late Tahsildar of Bhavangherry, and Rajoo Pundit, late Tahsildar of Pondicherry, should be denounced incapable of serving the Government in any capacity whatever.

See Enclosure No. 1 in Mr. Ravenshaw's letters 20th July and 8th September, in Cons. 23rd July and 12th Oct. 1812.

436. As we conceived that it would be most beneficial to make examples of the head servants, we excluded from the above list all the inferior native officers, and also the Tahsildars of Chitput and Elavansore, who though dismissed from their situations, did not appear to have been so culpable as the rest, we regretted to add that many more servants had been dismissed; upon this subject however we explained that we expected to receive a communication from the present Collector.

437. The conduct of these servants we considered to be deserving of very severe punishment, but as corruption was the only crime of which they could be accused before a Zillah Court, and for which, as regards the Revenue servants, no specific punishment appeared to be prescribed by the Regulations. We apprehended that no further punishment could be inflicted upon them than dismissal and disgrace, by declaring them unworthy again to serve the Company; if this were the case, any further enquiry than might be sufficient to satisfy us of their guilt, would be remarked be productive of no useful purpose, and we explained that the late Collector therefore considered it unnecessary to report on all the corrupt transactions which had been or might be brought forward against these servants.

438. Since there existed some doubt however, whether the Court might not take cognizance of the offence of which the Collector's servants had been guilty, and since it was desirable,

To Mr. Ravenshaw, 21st, in Cons., 21st September 1812. that, if possible, a more adequate punishment than mere loss of place should be inflicted upon them, the late Collector we observed had been instructed to try the question in the Court.

439. We thought it expedient at the same time that the means of inflicting an adequate punishment for an offence so injurious to the State and the community as that of corruption on the part of the Revenue servants, should no longer remain doubtful or undefined, and we stated that we had in consequence prepared the draft of a Regulation upon this subject, which we proposed to circulate to the several Collectors, and when their different opinions upon the provisions which it contained should have been received, we stated that it would be submitted for the consideration of the Honorable the Governor in Council.

440. Upon the Report above recited, no orders have as yet been communicated to us.

To the Chief Secretary to Government, 20th, in Cons., 30th November 1813.
From the Chief Secretary, 18th, in Cons., 20th October 1813.

441. On the 30th November last, we replied to a reference from the late Vice-President in Council, transmitting for our Report copy of a Petition from Vydenada Pillay who styled himself chief Mirassidar of the Southern Division of Arcot.

442. This person we observed self called the "chief Mirassidar in the Southern Province, the Suba of Arcot," and "the best informed man respecting its agriculture, revenue and management," represented that by his active and zealous procedures in exposing the abuses on the part of the former native Revenue servants there, he had augmented the Revenues upwards of two lacs of Pagodas, he requested that these services might be remunerated by the appointment of "Dewan" in that province, or "if the Government should be pleased to resolve otherwise," he trusted that they would not "deny him the usual rate of commission;" upon the Revenue amounting for the Fusly year 1811-12 to "four lacs, forty-three thousand and two hundred Pagodas" especially as he "had lost by the introduction of the present system the commission of 2½ per cent. amounting to 11,000 Pagodas per annum, which he enjoyed during the Aumanie management."

443. We submitted that this representation was entirely unworthy of notice, the whole being a tissue of absurd falsehoods; among others we observed the Petitioner stated that he had been put to an expense of 2,600 Pagodas in obtaining evidence, that he had cause to lament the departure of the two successive Presidents of the Board, Mr. Petrie and Mr. Oakes, who honored him with their particular notice and patronage.

444. We stated it to be in our recollection that one of the last times that Vydenada Pillay made his appearance at this office, he was peremptorily dismissed by Mr. Oakes personally.

445. Vydenada Pillay we explained had been the renter of a village during the triennial lease, in the second year of which he was stated to have abandoned the rent; on the renewal of the lease, he was one of several who came to the Presidency, with complaints against the Collector's servants. The accusations of these persons we observed gave rise to a correspondence with the Collector, and the investigation which subsequently took place proved the existence of extensive corruption among the native servants; the Settlement was revised, and the delinquents punished so far as the existing Regulations admitted our report on this subject recited above, we remarked, was still before the Government.

446. We observed that the malpractices of the Collector's servants were discovered by other means than those of Vydenada Pillay, whose information was of no importance; but as the enquiry led to the dismissal of many of the principal servants, and to the revision of the Settlement, it had we observed afforded a pretext to that person, as it might have done to many others, to assume the credit of being the author of these results.

447. We remarked that the last petition presented to us by Vydenada Pillay bore the endorsement of the Town Major, directing him to abstain from further addresses to His Excellency the Governor, and we submitted that under the circumstances stated in our address under notice, no further attention should be paid to his representations. Having received no reply to this address, we conclude that our suggestions have been adopted.

To the Chief Secretary to Government, 18th, in Cons., 18th February 1813.
From Mr. Ravenshaw, 16th, in Cons., 18th February 1813.

448. On the 18th February last we forwarded to Government a letter from Mr. Ravenshaw requesting permission to resign his appointment as Collector in the Southern Division of Arcot, on the departure of the Honorable Company's ship the *City of London*, on which it was his intention to embark.

449. We stated that Mr. Ravenshaw had acted under our immediate authority in the office of Collector for the period of twelve years, and during the last eight years had been in charge of the Southern Division of Arcot. The peculiar difficulties which existed in that Province in 1805 induced the then Right Honorable the Governor in Council to transfer this gentleman from the situation of Collector in Canara to the charge of this District. The benefits expected to result from the measure had, we remarked, been fully realized, and the conduct of Mr. Ravenshaw had been in every respect satisfactory to us. The arduous duties which in the course of his service he had been called upon to perform, had we observed, been executed with zeal; and the anxiety which he evinced on the recent discovery of corruption among the public servants of his Cutcherry, the promptness with which he began, and the perseverance with which he pursued the enquiry, were considered by us to be highly honorable to his character; we accordingly begged leave to submit that the ability and rectitude which had marked Mr. Ravenshaw's services, eminently entitled him to the approbation of Government.

450. We were informed that the Honorable the Governor in Council permitted Mr. Ravenshaw to resign his appointment of Collector in the Southern Division of Arcot from the date on which the Honorable Company's ship *City of London* might put to sea, and to proceed to England on that ship. The Governor in Council stated that he would express to the Honorable the Court of Directors his sense of the value of Mr. Ravenshaw's services.

From Mr. Secretary Hill, 15th, in Cons., 18th January 1813.
Do. do. 23rd.
In Cons., 25th February 1813.

451. Mr. Ravenshaw having subsequently proceeded to England, Mr. Charles Hyde was nominated to the situation of Collector in the Southern Division of Arcot.

TANJORE.

To the Chief Secretary to Government, 26th, in Cons., 26th October 1813.

To Mr. Wallace, 22nd, in Diary Cons., 26th October 1812.

To Mr. Wallace, 23th, in Diary Cons., 31st December 1812.

From Mr. Wallace, 16th January, in Cons., 8th February 1813.

In Cons., 26th November.

453. A representation similar in purport we remarked had been some short time before addressed direct to us, and we observed that although not inclined to attach great weight to the representation, especially as it bore the signature of Paralam Arnachellum, a person notorious for presenting clamorous and most unfounded complaints, we had forwarded a copy of it to the Collector, with particular instructions to enquire into the allegations which it contained.

454. These instructions we remarked, were repeated on the occasion of receiving the subsequent orders of Government abovementioned, and Mr. Wallace, in his letter under date the 16th January we observed, had furnished a reply which we considered to be satisfactory.

455. With the exception of a few instances of individual delinquency, which the Collector seemed to have punished in a very prompt and decided manner, there did not appear to be any grounds for the imputations of fraud, oppression and corruption, advanced by the Petitioners against the servants in Tanjore. It indeed appeared that, under the names of their relations, some of the native servants had purchased lands, disposed of by public sale, in breach of the regulations prohibiting the practice; but we explained that we had directed the Collector to dismiss all such persons from office, and had also desired him to institute suits with the view of annulling such of these purchases, as might admit of legal proof.

456. We observed that we had directed the Collector to prosecute the enquiry proposed in the 29th para. of his letter of the 16th January, and we expected to receive at an early period the result of his enquiries into the farther alleged grievances mentioned by the Petitioners, but judging from the vigilance and attention to complaints evinced by Mr. Wallace, we hoped that no extensive or systematic abuses would be found to have escaped detection.

457. We regretted to state that of late the instances of fraud and corruption on the part of native officers, brought to our notice by the Collectors had been so numerous and serious, that we had been obliged to circulate to the Collectors the outline of a new regulation, for the more effectual prevention and punishment of these offences; when the replies to this reference should have been received from the subordinate officers, the draft of the regulation, we remarked would be submitted for the consideration of Government.

458. Your Excellency in Council in acknowledging the receipt of this communication was pleased to acquaint us that the explanations of the Collector of Tanjore regarding the complaints against his servants were considered extremely satisfactory.

459. We were directed to make known to the Collector of Tanjore that the Governor in Council was much pleased with the system upon which he acted with the view of affording the inhabitants of that country free access to him both in person and in writing, and with his alacrity in investigating and redressing the complaints preferred before him against his servants.

460. We were informed that the Governor in Council expected to receive at an early period the draft of the Regulation for preventing and punishing fraud and corruption on the part of

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native servants which had been circulated among the Collectors, and we are happy to state that it will be in our power to address Government on this subject, immediately after the present despatch has closed.

TRICHINOPOLY.

To the Chief Secretary, in Cons., 18th February 1813.

From do. do. 9th, in Cons., 19th do. do.

To Mr. G. Travers, 29th August, in Diary Cons., 2nd September 1811.

From do. 1st, in Cons., 7th May 1812.

To do. 7th, in Diary Cons., 11th May 1812.

461. On the 18th February last, we replied to a reference from Government, dated the 9th of that month, enclosing extract of a communication from the Paymaster of Carnatic Stipends relative to the Jaghire in Trichinopoly held by the late Moulavee Mohummud Bakir.

462. The resumption of the Jaghire in question we remarked had been the subject of a previous correspondence with the Collector in Trichinopoly, which we submitted for the more particular information of the Honorable the Governor in Council.

463. In the last paragraph of the letter to the Chief Secretary to Government, dated the 29th August 1811 relative to the resumption of the Kytapullee Jaghire, it had been stated that we had issued Circular orders calculated to prevent the recurrence of such an irregularity as had been noticed in respect to that Jaghire. In consequence of these orders, we observed the death of Moulavee Mohummud Bakir was discovered; and his Jaghire, which had been enjoyed by his family about five years after his death, was resumed by the Collector.

464. The Jaghire we remarked was originally granted in the year 1189 by the Nabob Wallajah to Moulavee Mohummud Bakir on account as it was stated of his extraordinary attainments in science; and when the Carnatic fell into the possession of the Company, it was resumed with all other Jaghires granted by the late Nabobs, but was subsequently restored under the orders of Government, dated the 4th June 1802, and a Sunnud was issued under date the 9th November 1804, granting the Jaghire to Moulavee Mohummud Bakir "during the term of his natural life only."

465. The Jaghire we remarked, was granted by the Nabob Wallajah during pleasure, and we thought it by no means certain, as seemed to be inferred by the Paymaster of Carnatic Stipends, that it would not have been resumed had the Carnatic remained in the possession of the Nabobs, at all events, we conceived that there could be no doubt of the propriety of its resumption by the Collector, as soon as he discovered that the Grantee was deceased; a circumstance which seemed to have been carefully concealed from his knowledge, and the delay which took place we scarcely considered as rendering the resumption a matter of greater hardship to the family.

466. In the Sunnud issued under date the 9th November 1804, the Jaghire we observed was stated to be of the computed annual value of Pagodas 1,915, the Collector however we remarked had been instructed to ascertain as nearly as possible its real value. In the meantime we considered it proper to submit this explanation of the circumstances attending the resumption of the Jaghire in question for the information of the Honorable the Governor in Council.

467. We were informed in reply that the Honorable the Governor in Council considered it to be entirely proper to resume the Jaghire of the late Moolavy Mohummud Bakir after it was known that he was deceased.

468. The Governor in Council directed that the villages of which it was composed should be included in the decennial and eventually permanent Settlement with the other villages in the District, and we were informed that he would grant such an allowance as might be necessary for the support of the family of the late Mohummud Bakir.

469. With reference to this correspondence, we under date the 8th of April last, submitted for the information of the Honorable the Governor in Council the letter referred to in the margin from the Collector in Trichinopoly, reporting on the value of the three villages forming the Jaghire of the late Moulavee Mohummud Bakir.

To the Chief Secretary, in
Diary Cons., 12th April 1813.
From Mr. Travers, 25th
March, in Cons., 1st April 1813.

470. Mr. Travers we observed, considered that the computed value of the Jaghire, entered in the Sunnud, viz. Pagodas 1,915, far exceeded the amount which the late Jaghiredar ever drew from it, and estimated that in common seasons the villages composing the Jaghire might yield to Government about Pagodas 1,300 per annum.

TINNEVELLY.

471. With reference to a letter from the Secretary to Government in the Revenue Department under date the 26th March last, calling for a report as to the expediency of continuing the expense incurred on account of the spice gardens in the Tinnevely District, we submitted on the 24th June last for the information of your Excellency in Council, a letter from the Collector communicating his sentiments upon this subject.

From Mr. Secretary Hill,
26th, in Cons., 29th March
1813.
From Mr. Hepburn, 15th, in
Cons., 24th June 1813.

472. The spice gardens in Tinnevely we remarked had been established at a heavy expense by plants imported from the Eastern islands, with a view of ascertaining whether the spice trees could be brought to perfection in the Peninsula; the gardens we observed were just commencing to make some return for the expense incurred, and the Collector explained that the produce if taken even at the low value estimated by the Board of Trade would cover the charges within a sum too trifling for consideration. The late political changes in India, we conceived might perhaps render the object of these plantations of less importance, but under the circumstances stated by Mr. Hepburn, we submitted to the consideration of Government whether they might not be still kept up for a further period.

473. In reply we were informed that your Excellency in Council concurred in our opinion that it would not be advisable to abandon the spice gardens in the Tinnevely District before they had at least had a fair trial. The considerations on which the expediency of ultimately abandoning them would turn, it was remarked were first the expense attending them compared with the value of their produce and secondly the Revenue which might be derived from them if they were not cultivated on account of the Company. By a subsequent communication from Government transmitting to us a letter from the Secretary to the Board of Trade, we were informed that the spices produced in the Company's gardens in Tinnevely were not in future to be transferred to the Commercial Department.

COIMBATORE.

474. In our last General Report we stated the substance of a correspondence which past between us and the Government regarding certain abuses alleged to have been committed by the 2nd Battalion, 18th Regiment of Native Infantry on their march through this District.

475. On the 13th April last we received from the Government an Extract from the Minutes of the Proceedings of the Honorable the Governor in Council upon a report submitted by Major Agnew and Mr. Munro, Members of the Committee deputed to enquire into these abuses.

From Mr. Secretary Hill,
18th in Cons., 19th April 1813.

Extract from the Minutes of
Council.

476. The duty assigned to Major Agnew and Mr. Munro was considered by Government to have been discharged in a very satisfactory manner.

477. It was gratifying to Government to find that the charges of cruel and violent treatment of inhabitants of Coimbatore and the servants of the Collector in that District, which were against the 2nd Battalion 18th Regiment Native Infantry had in the most glaring

instances been disproved, and in the rest been so far invalidated as to seem either undeserving of further notice, or incapable of being established by legal testimony. The unjust exactions laid to their charge appeared also to have been greatly exaggerated, and to have arisen much more from a want of proper arrangement for furnishing the supplies required on their march, than from any other cause.

478. It was deemed proper that a copy of the Committee's Report should be furnished to the Collector of Coimbatore, in order that he might make such inquiries as might seem to him expedient for the purpose of ascertaining whether his servants might not have purloined some part of the supplies furnished by the inhabitants for the use of the Battalion, and some part of the price paid by the Battalion for those supplies.

479. The conduct of Major Boardman appeared to have been entirely correct in all respects, excepting that of his having required a custom chokeydar to pay the sum of four Rupees and a half to a sepoy, as the alleged value of articles seized some years before by the chokeydar under the Custom Regulations of the Government. From the circumstance of his having granted a receipt for the money, Major Boardman it was remarked appeared to have been ignorant of the impropriety of his interference in this transaction, but it was thought fit that it should be pointed out to him, that the seizure of the articles in question seemed to have been regular and proper, and that, whether the seizure in fact was so or not, Major Boardman had no more authority to require a restitution of the value of the articles seized, than he had to lay violent hands upon any other property belonging either to the Government or to its servants. Major Boardman we were informed must recover from the sepoy to whom it was paid the sum of four Rupees and a half and remit it to the Collector of Coimbatore.

480. The principal advantage to which the investigation which had taken place was likely to lead, was the improvement of the system under which supplies were furnished to troops marching through the country. That system was considered radically erroneous and oppressive under it, it was observed the servants of the Collector, by the exercise of an imaginary authority appeared to levy contributions of all sorts of supplies from the inhabitants and to compel them to serve as coolies; and all this appeared to be done without any arrangement by which the inhabitants were to receive a compensation for their labour and their property. If the exercise of authority in procuring supplies and coolies were found indispensably necessary, that authority it was remarked, should, at least be defined, the exercise of it legalized, and the inhabitants indemnified from its effects. Under a proper arrangement, however, it seemed to the Government reasonable to expect, that supplies and coolies might be procured with the free consent of the inhabitants, for the use of troops marching to the country as well as for the use of those residing in it; we were accordingly informed that a copy of the Report of the Committee which had investigated the complaints against the 2nd Battalion 18th Regiment, together with all its original enclosures, would be referred to the Commissary General, in order that he might obtain a full insight into the defects of the system under which supplies were provided for troops marching through the country; and it was stated that the instructions formerly given to him to frame a new system, would be repeated.

481. These orders were duly communicated to the Collector, and on the 14th ultimo we submitted to Government a further letter from Mr. Garrow in reply, together with a report of his Assistant who was deputed to make the necessary investigation, the Collector himself being employed in arrangements for the introduction of the Decennial Settlement.

From Mr. Garrow, 29th Sep-
tember, in Cons., 12th October
1813.

482. We concluded that His Excellency in Council considered it unnecessary for us to go to an examination of the report, the Collector of Coimbatore we observed was of opinion that an enquiry instituted by his Assistant acquitted the revenue servants of embezzlement and fraud in procuring supplies and making payment of the proceeds to the Ryots, and we submitted our opinion that the servants might on the evidence contained in Mr. Whish's letter, be exempted from blame on this account.

483. We were subsequently informed that the Governor in Council was of opinion that the existing Regulations sufficiently ensure the due provision of supplies for troops proceeding through the country; but that some further precaution was required to prevent the seizure of the inhabitants and cattle of the villages situated on a line of march for the transport of Military baggage.

484. With this view the Governor in Council was pleased to resolve that when a corps or detachment should be ordered to proceed from one station to another, it should be their duty to provide in the first instance sufficient means for the conveyance of their baggage for the whole period of their intended march, and that such parts of Regulation III. A. D. 1810, as relate to the supply of bearers, coolies, carts and cattle at any intermediate place, should be applicable only to the case of such deficiencies as might arise from desertions or from casualties.

485. The Commander-in-Chief we were informed had been requested to submit the draft of a General Order for carrying the foregoing Resolution into effect, and to introduce in it a clause for limiting the baggage of troops to a certain quantity, if in His Excellency's opinion it should be proper to adopt the Commissary General's suggestion on that point.

486. The Government also requested His Excellency to suggest any further instructions which in his opinion, it might be expedient to address to the Civil authorities for the purpose of assisting corps and detachments in procuring the requisite supply of baggage previously to the commencement of their march, and of preventing as far as might be practicable the subsequent desertion of their hired followers.

CANARA.

487. At our meeting of the 28th June last, we took into consideration the report of the Collector in this District on his Settlement of the Revenues of Canara and Soonda for Fusly 1222.

488. We annexed the subjoined Statement exhibiting a comparison between the actual collections in Fusly 1221, and the estimated Revenue of Fusly 1222.

	Actual collections of Fusly 1221.			Estimated Revenue of Fusly 1222.			Increase.		Decrease.	
	S. P.	F. C.		S. P.	F. C.		S. P.	F. C.	S. P.	F. C.
Land Rent, &c.	4,78,863	33	75	4,87,366	2	51	8,502	13	56	...
Village Taxes and Licenses...	5,582	44	27	5,407	3	56	...	...	175	40
Arrack and Toddy Farms ...	9,105	15	58	8,980	14	57	...	...	125	1
Ferry Farms ...	620	34	55	597	7	31	...	...	23	27
Tobacco Revenue ...	38,542	21	5	35,500	0	0	...	...	3,042	21
Ameen Devi Revenue ...	5,901	11	23	4,357	25	12	...	...	1,543	31
Road Customs ...	71,585	16	8	59,557	23	37	...	...	12,027	37
Salt Revenue... ..	69,440	3	6	58,500	0	0	...	...	10,940	3
Total...	6,79,642	0	17	6,60,265	32	4	8,502	13	56	27,878
									8,502	13
									19,376	13

Net decrease...

489. From the foregoing Statement it appeared that the estimated Revenue of Fusly 1222 fell short of the actual collections in Fusly 1221 in the sum of Pagodas 19,376-13-13.

490. The Settlement of the Land Revenue for Fusly 1221, amounted to Pagodas 4,87,047-38-33 at the end of the Fusly, a balance of Pagodas 8,184-4-38 remained to be collected, the whole of which we remarked had since been brought to account. The Settlement of Fusly 1222 we observed exceeded in a trifling amount the Settlement of the preceding year, and Mr. Read stated that the extraordinary rise in the price of grain enabled him to make the Settlement reach that amount. The season was represented to have been irregular, and the deficiency in the two crops was estimated at Moras 1,50,000, and the Collector added that setting aside the profit of the cultivator in Fusly 1222 as altogether accidental, it was but too evident from the small addition of lands now brought into cultivation, that the wealth of the people could not have been increasing. In Mr. Read's opinion the restrictions on trade, the increase of duties on import by sea, the pressure of monopolies and expenses of law suits operated to keep the people poor. In the report of the Assistant Collector it was stated that the low price of garden produce rendered it necessary to be extremely moderate in the assessment on this kind of land above the Ghauts, and prevented his adding to the years rent any considerable portion of the remission granted in 1807.

491. Opinions of this nature we remarked were to be found in most of Mr. Read's reports since Fusly 1217. It appeared that the moderation or otherwise of the assessment on the land in Canara depended materially and perhaps more than in other countries on a constant demand for the exportation by sea of the rice produce, and by sea and by land of the garden produce, and that although with one exception, when a restraint was injudiciously laid on the exportation of rice both from above the Ghauts and by sea, a free and unlimited export had been allowed during the fourteen years; the Province had been under the Government of the Company, yet that great fluctuation had taken place in the price of all the principal products of the soil of Canara. That although the standard rate fixed by Colonel Munro had in no instance, we believed, been increased in many temporarily decreased, and in others had not yet been demanded, the fixed rent was occasionally collected with difficulty, and that no material increase of Revenue had been derived from an increased occupation of waste Sirkar land.

492. Under this view of the stationary state of the Revenue of Canara it seemed to us desirable, while the present Collector, (whose residence in Canara is commensurate with the period of the acquisition of the Province,) was still on the spot, that a particular report should be required on the land and other sources of Revenue, in order that the measures which had from time to time during a period of 14 years been adopted for the improvement of the Revenue and of the wealth and comfort of the inhabitants, might be brought in one view before His Excellency the Governor in Council and the Honorable the Court of Directors, we therefore required from Mr. Read specific information on the following points.

ASSESSMENT ON LAND PRODUCING GRAIN.

1st.—We desired the Collector to recapitulate the substance of Colonel Munro's propositions for regulating the assessment on this description of lands, the scale which was finally adopted by the Board of Revenue, and the expectations then entertained from the supposed moderation of the rates of assessment thus fixed.

2ndly.—We desired the Collector then to state to what extent of land these rates had been applied, and to what extent it remained to apply them; in other words, what amount of Revenue was now rated below the standard, and whether the established rates had in any case been increased, as also the extent of remissions that had been annually granted on these rates. We thought it also desirable to know the increase of Revenue derived in each year from the extended occupa-

tion of waste Sircar land, and what quantity of Sircar land had been during fourteen years, converted into private estates, whether in private estates an increased occupation of the waste land was observable to any great extent, and whether any great number of new enclosures for gardens, either below or above the Ghauts, had been made.

3rdly.—We desired the Collector to report in what degree the standard rent fixed on the rice land is equal or in what degree unequal; in what District it is highest in what lowest, in other word in what District the Sircar rent bears the heaviest and in which the lightest and in what degree the inequality exists in different parts of Canara.

493. We called upon the Collector also to explain whether the tenant's estimated share was supposed to differ much in different parts of Canara, or whether, as in Malabar, it might be reckoned on an average at one-third of the gross produce.

494. It appeared that in Malabar a large proportion of the Sircar rent is collected either from the mortgages, or tenants cultivating the land, and not from the landlords; we desired Mr. Read to explain how far this was the case in Canara. If the tenant had to pay the Sircar rent in addition to the landlord's or proprietor's rent, and to find the means of cultivation and subsistence out of what remained; we thought it possible that the actual cultivator, or tenant, might not be better off in Canara, than the actual cultivator is on this side of India. On this point we requested the Collector to be explicit, stating on an examination of Mr. Ravenshaw's and his own surveys in Fuslies 1211 and 1212 what might be the estimated tenant's share, what the landholder's share, and what the Sircar share of the gross produce. We desired the Collector also to state what might be the estimated or actual number of Sircar estates, what the tenant's share, who cultivates those estates, and what Government may receive as Sircar and landlord's rent united? We further requested Mr. Read to state, if he possessed the information, how many landlords or proprietors there might be in Canara, from how many persons his Tahsildars collect the Land Revenue, and what might be in each Tahsildary the average of each man's payment; we considered it desirable that the Collector should furnish a statement of a few estates in each District, of which the Sircar rent might be collected direct from the tenants, shewing the gross money value of the produce, the Sircar rent, the landlord's or proprietor's rent, and the surplus remaining as the tenant's share.

495. We requested the Collector to explain how far it might have been necessary to resort to distraint for the purpose of securing the Sircar rent; whether any private estates had been sold for arrears of rent, and what number during the period the Province had been under the Company's Government.

GARDEN LAND.

Producing Betel nut, Betel leaf, Pepper, Cardamums, Cocoanuts, &c.

496. We required the same information under this head as under the head of assessment on land producing grain, with respect to the rates originally adopted and subsequently followed or altered in assessing garden land. In addition, however, to this information, we desired the Collector to shew what had been the operation of the Hawlut duty during the fourteen years of our possession, on the gardens above the Ghauts, whether it had impeded in any degree the sale of the products of the gardens? and whether the export duty by sea had been injurious to the sale of the products of gardens below the Ghauts? Whether the number of gardens had been increased or the quantity of garden land had been diminished. Mr. Gowan we remarked in one of his re-

ports, stated, that the cultivation of grain had been found more profitable and garden land had in consequence been in many cases abandoned.

497. It occurred to us that as the price of garden products was represented to fluctuate considerably from year to year, it might be desirable to fix a rate of duty, but to allow the Collectors, under the authority of the Board, to alter the tariff value at the time of sale in each year, in order to meet the selling price of the year. On this plan, we desired the opinion of the Collector as also his sentiments or any other modification of the Hawlut duty in order to afford further encouragement if such should be found necessary to the cultivators of garden products.

498. We called upon the Collector to furnish a statement of the average export price of rice in each year, and, if in his power, a statement of the wholesale selling price of each article of garden product in each year.

DUTIES.

499. We desired the Collector to furnish a statement shewing separately the rate of Hawlut duty in each of the 14 years on each garden product above the Ghauts, and the amount of the inland duty and export duty by sea, for the same period, on the produce of gardens below the Ghauts. The statement we observed must likewise exhibit the actual or estimated duty of every denomination paid on each kind of garden produce, we desired the Collector to explain in what respect the import duty due by sea pressed hard on the means of the people as alluded to by him.

SALE OF LAND.

500. We required the Collector to state whether of late years the transfer of land from one person to another had become more frequent? whether the price had in general increased or decreased? whether sales in satisfaction of arrears of rent had often been necessary? and whether sales in satisfaction of decrees of Court were numerous? We also called for a statement of the average price at which lands might sell in each Purgunnah, compared with the Sircar rent in a few estates in each District. Colonel Munro, we observed from the opinion expressed in the following Extract of his Report, dated 9th November 1800, appeared to think that land was not every where saleable at that time, he remarked that "Canara has however now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it since it became a Province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands which are now saleable are reduced to a very small portion, and lie chiefly between the Cundapore and Chandergherry and within five or six miles of the sea. It is not to be supposed that the whole of this tract can be sold, but only that saleable lands are scattered over part of it thinner in some places and thicker in others, particularly in the Mangalore District. There is scarcely any saleable land even upon the sea coast anywhere to the Northward of Cundapore, or any where inland from one end of Canara to the other excepting upon the banks of the Mangalore and some of the other great rivers. In the vicinity of the Ghauts the lands are not only unsaleable but the greatest part of them is waste and overgrown with wood."

501. We desired the Collector to report whether, in this respect, any improvement had been experienced of late years in this state of the landed property of Canara, and whether private estates are saleable in every part of the Province.

VILLAGE TAXES AND LICENSES.			
	S.	P.	F. C.
Actual for 1221.	5,532	44	27
Estimated for 1222.	5,407	3	56
	175	40	0

502. The expected decrease under this head of Revenue was represented to arise from the absence of some persons who were liable to the taxes. We called on the Collector to furnish a particular account of each item included under this head of Revenue.

503. The small decrease under this head of Revenue, was attributed to a want of competition among the bidders in the Mangalore Talook. The hesitation of these persons to engage in the rent was represented to arise from the losses and troubles to which they were exposed from the presence of the Zillah Court. Mr. Read intanced the case of Rustumjee Cawjee, which had formed the subject of a correspondence with us, we were not prepared to admit that the case of his person, however hard it might be to him individually, afforded any reasonable ground for the apprehensions, represented to be entertained. The appeal of Rustumjee Cawjee from the decision of the Zillah Court was rejected by the Provincial Court only because it was not preferred within the limited period; if the Provincial Court had admitted the appeal, we were disposed to believe that the original decree would have been reversed. If a similar case should occur, we directed Mr. Read to advise the party to appeal without delay.

ARRACK AND TODDY FARMS.			
	S.	P.	F. C.
Actual for 1221.	9,105	15	58
Estimated for 1222.	8,980	14	57
	125	1	1

504. A trifling decrease appeared under this head which required no remark.

505. We regretted to observe the expected decrease under this head of Revenue. It was described partly to the increased purchase price of the article, and partly to the expense of extra Sibbendy, which however, Mr. Read had reduced by dismissing the Aumeens. We approved of their arrangement and of the distribution of the peons among the frontier Choukies. Mr. Read represented the tobacco monopoly as one of the causes that keeps the people poor; before we could subscribe to this opinion, or recommend any alteration in the rate of the monopoly, we desired Mr. Read to inform us how much more the necessary supply of tobacco cost an individual under the monopoly than it did prior to the monopoly, and whether in his opinion a reduction of price would produce an augmentation of consumption.

506. The decrease under this head was attributed to the dearness of rice, to the leavy of duty on the quantity of rice exported to the Islands, and to a deficiency in the produce owing to the want of rain. Rice, we observed delivered to the inhabitants at the rate of Rupees 2 per Mora in part payment of the coir, whereas the average purchase price of the rice amounted to Rupees 2½, occasioning a loss of ½ Rupee on every Mora of rice supplied. Under date the 8th April last a reference was made to Government, relative to the levy of customs on the quantity of rice supplied to the inhabitants; and His Excellency the Governor in Council was pleased to direct that the amount should be refunded; and that the rice exported on account of Government to those Islands should not be subject to the payment of duty.

507. In the 8th paragraph of his letter, Mr. Read stated that the estimated amount of road customs for Fusly 1222 was Pagodas 59,557-23-37, "or a decrease below the actual collections of Fusly 1221 of Star Pagodas 9,882-24-49," which would make the actual collections of Fusly 1221 amount to Pagodas 69,440-3-6 only, whereas from the Comparative Statement B enclosed in Mr. Read's letter, it appeared that the collections from customs in the last year amounted to Pagodas 71,585-16-8, we called upon the Collector to explain this difference.

508. We stated that by the operation of the Custom Regulations enacted in the last year, a great proportion of the duty which was formerly paid at the Inland Custom Choukies, was now

paid at the Sea Custom House. This we remarked of course led to a diminution in the amount of Land Customs, and to a proportionate increase in the amount of Sea Customs. In his letter dated the 16th January last, Mr. Read explained that the interruption to trade occasioned by the Army assembled in the Deccan also tended to diminish the amount of the Revenue from Customs.

509. The decrease under this head of Revenue was attributed chiefly to the employment by the Mysore Government, of the Salt dealers and their cattle in conveying grain to the Army in the Deccan. We trusted that the Collector's expectation of an increased sale in the ensuing Fusly would be realized, and that he would give every attention to the improvement of this important branch of Revenue; we desired the Collector to report the operation of the monopoly, and to state what it now costs an individual to supply himself with salt, and what it formerly cost an individual; whether a reduction in the monopoly price would be likely to be followed by an increased consumption of salt, and in what degree the pressure of monopolies he alluded to might be applicable to the Salt monopoly.

510. We required the Collector to transmit at the expiration of the Fusly a statement showing the actual collections of Fusly 1222, compared with the actual collections of Fusly 1221, accompanied by remarks explanatory of each item of increase and decrease.

511. We likewise desired Mr. Read to furnish at his earliest convenience after the expiration of the current Fusly, a statement in a prescribed form exhibiting the actual collections under each head of Revenue from Fusly 1209 to Fusly 1222 inclusive. In the statement enclosed in Mr. Read's letter dated the 23rd July 1808 the different branches of revenue were not, we remarked kept sufficiently distinct, we deemed it proper that the collections from the territory transferred to the Rajah of Coorg and all other items of revenue transferred or abolished, should be deducted in order that the increase or decrease of revenue in each branch for the whole period of 14 years might be distinctly seen.

512. From what had been stated from time to time on the subject of this garden, we were led to conclude that it would not answer the end expected; we desired the Collector's opinion on the expediency of giving up the attempt to rear the Sandal tree in Sircar gardens and of reverting to the old plan of sowing the seed in places most genial to the growth of the tree.

513. We desired the Collector to recapitulate the measures taken to secure the due appropriation of the endowments to these places of public worship, to explain under what control the revenue is disbursed, and to what extent the buildings had been repaired, and at what expense to Government the acquisition of the Province.

514. We also desired the Collector to explain what improvements had been made under each of these heads in the Province of Canara since its acquisition, and what expense to Government.

515. At our meeting of the 26th November last, we proceeded to the consideration of a subsequent letter from Mr. Read, in which he transmitted the statement comparative between the estimated actual collections of Fusly 1222, called for in our proceedings above recited.

516. The statement shewing the collections on account of each branch of Revenue for each year since the cession of the country by the Company, as required, was also furnished in another letter. The receipt of these documents enabled us to lay our proceedings abovementioned before the Honorable the Governor in Council.

SALT REVENUE.			
	Pag.	F.	C.
Actual of 1221	69,441	3	6
Estimated for 1222	58,500	0	0
	10,940	3	6

Proceedings of the Board, in Cons., 26th November 1813.
From Mr. A. Read, 15th, in Cons., 23rd September 1813.
To the Chief Secy. 10th, in Diary Cons., 14th December 1813.

From Mr. A. Read, 15th, in Cons., 29th October 1813.

517. The Statement Comparative in Mr. Read's letter was entered as shewn below :—

Gross Collections.

Heads of Revenue.	Fusly 1222.			Fusly 1221.			Increase.			Decrease.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land Revenue	4,64,183	21	25	4,58,658	10	66	5,475	10	39	...	...	...
Village Taxes and Licenses	5,407	3	36	5,582	44	27	...	...	...	175	40	51
Pagoda Revenue	28,378	21	66	28,446	42	60	...	...	...	68	20	74
Arrack & Toddy Farms	9,211	17	29	9,623	24	72	...	...	...	412	7	43
Ferry Farms...	597	7	31	650	19	6	...	...	...	53	11	55
Tobacco Revenue	38,358	16	7	38,542	21	5	...	...	...	184	4	78
Ameen Devee Revenue.	2,395	32	11	7,527	2	10	...	...	...	5,131	14	79
Road Customs	66,730	20	14	71,585	16	8	...	...	...	4,854	40	74
Salt Revenue...	67,336	41	51	69,440	3	6	...	...	...	2,103	6	35
Stamp Revenue	4,795	9	34	4,599	11	56	195	42	58	...	...	...
Total...	6,87,344	11	4	6,94,656	15	76	5,671	8	17	12,983	13	9

518. The causes of the variations between the amount under each head in each year, we observed had already been explained in our proceedings before excited, In Cons., 23rd September 1813, and again by the Collector in the Statement annexed to his letter of the 15th September.

519. It appeared that the increase in the collections from Land Revenue in Fusly 1222 above Fusly 1221 was to be attributed to the greater facility with which the Revenue of Fusly 1222 was collected, owing to a greater demand for grain for exportation and to its bearing a higher price.

520. The deficiency in the Revenue from the Ameen Devee Islands we explained to arise out of the circumstances of the Bombay Government not requiring the whole of the coir in the last season (the produce in coir being reversed for the use of that Government.) The balance of coir in hand we observed would be forwarded this year.

521. The Collector, in his report dated 30th April last estimated the deficiency in the Road Customs at Star Pagodas 12,027-37-51, the actual deficiency appeared to have been 4,854-40-74 only, and was stated to be caused by the interruption given to trade by the Army in the Deccan, and by an increase in the Sibbundy charges. The Collector we conceived was in error in attributing the short collections to an increase in the Sibbundy charges, those charges we observed would diminish the net not the gross Revenue.

522. The deficiency in the Salt Revenue was explained in the Collector's report, dated 1st September 1813, and was attributed in a great degree to the dealers in salt being employed with their cattle by the Army in the Deccan, and to the exclusion of all foreign salt which induced many traders to frequent Goa and Malabar in quest of better salt.

523. The other items of decrease did not appear to require any particular notice.

524. We annexed the following Statement of actual collections from Canara under every head since the acquisition of the Province, in order to bring the result in one view before the Governor in Council.

Statement showing collections in the Province of Canara and Soonda under each head of Revenue from Fusly 1209 to Fusly 1222 inclusive.

Fuslies.	Land Revenue.	Village Taxes and Licenses.			Pagoda Revenue.	Arrack and Toddy Farms.	Ferry Farms.	Sundry small Farms and Licenses.	Tobacco Revenue.	Ameen Davi Islands.	Road Customs.		Sea Customs.	Salt Revenue.	Stamp Revenue.	Total of each year.
		Road.		Harbet.												
		S. P.	F. C.													
1209	4,49,442 31 3	10,505 10 2	...	...	980 177	932 11	2,402 39 47	11,820 44 33	1,942 38 45	24,096	265 27 932	177 46 391	18 26	...	...	5,76,124 40 63
1210	4,72,630 15 63	2,969 35 32	...	...	2,674 12 0	10 0 0	1,570 22 52	13,634 11 7	2,057 6 0	24,005	12 49 51,318	540 51,279	32 32	...	...	6,23,055 8 45
1211	4,66,294 35 63	3,440 32 8	19,046 22 22	...	3,297 18 0	...	...	19,525 30 57	2,600 0 0	32,660	23 62 33,267	31 08 41,143	7 76	...	...	6,26,876 22 36
1212	4,85,272 5 23	3,632 38 52	26,517 27 39	...	2,434 34 0	...	...	22,170 7 20	2,714 18 68	27,517	5 22 57,018	33 70 42,810	5 13	...	...	6,70,137 33 67
1213	4,83,927 18 45	4,864 14 1	25,690 27 24	...	7,205 32 47	239 634	...	23,669 33 52	2,714 18 68	31,859	15 77 37,030	29 74 63,533	28 43	...	...	6,85,735 11 15
1214	4,65,050 36 24	5,418 39 38	25,777 14 34	...	8,878 1 64	240 12 68	...	43,991 80 4	3,207 33 42	26,209	9 42 51,030	39 54 71,880	25 11	...	...	7,01,697 17 4
1215	4,60,512 8 27	4,83 33 0	25,777 14 37	...	9,760 1 40	276 24 0	...	47,067 1 28	3,924 14 22	45,675	25 40 54,893	25 16 16,352	9 12	...	...	7,20,021 21 78
1216	4,58,806 6 57	4,760 33 24	25,777 14 37	...	8,107 3 36	344 30 0	...	54,993 15 24	5,243 25 10	22,227	6 20 55,981	26 54 55,027	10 34 73,441	25 34	...	7,64,060 1 10
1217	4,64,598 8 17	4,411 11 32	25,777 14 37	...	9,797 7 10	479 41 68	...	46,620 31 57	5,400 17 69	18,595	22 24 40,004	33 10 58,047	8 34 77,518	26 3	...	7,51,270 43 37
1218	4,32,750 28 34	5,936 174 28	478 32 11	...	9,996 8 10	503 25 32	...	44,572 0 45	4,769 17 42	17,753	6 29 56,501	34 12 55,866	11 51 70,856	10 70	...	7,25,015 42 30
1219	4,34,566 7 50	5,643 22 45	23,421 10 74	...	9,556 42 76	516 35 18	...	30,247 10 61	...	19,048 17 1	50,963	25 20 54,385	5 10 75,464	14 42	...	7,12,492 0 15
1220	4,73,735 14 64	5,542 44 34	23,421 22 66	...	9,759 35 61	530 41 26	...	34,148 10 79	3,580 21 0	19,879	39 63 48,279	9 12 65,812	36 4	70,826	2 1	4,511 26 73
1221	4,59,658 10 66	5,582 44 27	28,446 42 66	...	9,623 24 72	650 19 6	...	38,542 21 5	7,527 210 21	514 34 52	50,070	26 30 59,719	20 56 69,440	8 6	4,599 11 66	7,54,376 36 52
1222	4,64,133 21 25	5,407 3 36	28,378 21 66	...	9,211 17 29	597 7 31	...	38,948 16 7	2,395 32 11	26,886	3 36 33,884	16 58 90,115	18 47 67,336	41 51	4,795 9 34	7,77,459 29 51

525. On the account of Fusly 1215 the Collector remarked "that the Revenue of this year is higher than any of the preceding, and though it had been exceeded by subsequent years owing to the introduction of the Salt and Stamp Revenue and unprecedented demand for rice, that he had ever regarded this period as the summit of the Ryot's prosperity, from which time, though the Company had derived an increase of Revenue, they (meaning the Ryots) had become poorer."

Note.	S. P.	F.	C.
Land Rent and village Taxes in Fusly 1209 deduct cessions to the Rajah of Coorg ...	4,65,148	33	64
Remains ...	20,229	15	11
Land Rent and village Taxes in Fusly 1222 ...	4,44,919	18	53
From which deduct ...	4,92,773	6	27
Inams assumed since Fusly 1209, added to the Jumma but repaid from the Treasury ...	47,853	32	54
...	23,378	21	66
Leaving the real increase of Land Revenue in 14 years ...	19,475	10	68

"tailed to what they were in the early part of our Government."

527. We had indulged the hope that from the superior facility, compared with other Provinces, with which the Land Revenue of Canara had been collected, that the land assessment was more moderate in that Province than in any other District under this Government, and that the constant market which existed for the principal produce of the soil and the favorable price obtained for it, had rendered this moderate land assessment, fixed so long ago as Fusly 1209 still lighter; and as the monopolies of Salt and Tobacco were introduced at rates falling short in the case of salt, the rates introduced into other Districts and in the case of Tobacco, at rates not much exceeding the selling prices which prevailed previously to the introduction of the monopoly, as stated by Mr. Read himself on the occasion of the late discussion respecting a reduction of the monopoly price; we did not under these circumstances expect to learn that these imports combined with a moderate Land Tax, had proved burthensome to the inhabitants of Canara.

528. Impressed as we were with the belief that the circumstances of the inhabitants of Canara were improving under the Collector's lenient administration, and the protection afforded by the Courts, we stated that we read the remarks above quoted with great regret; and in proportion as it was desirable that the burthens of the people if excessive, should be relieved in the same degree, we remarked was it necessary that the Collector should explicitly state, in his Report expected from him, the causes which had combined to limit "the summit of the Ryot's highest prosperity to Fusly 1215," or in other words which had contributed to render stationary if they had not tended to depress the condition of the inhabitants of Canara.

529. It was stated that the land assessment fixed by Colonel Munro had in many cases been raised on some estates to make up for the deficiency, where it had been necessary to reduce the assessment in other estates; if we mistook not, though the general standard of assessment was determined, it had always been intended that inequalities should be corrected: if however measure of raising the assessment on estates which had already been assessed to the full extent proposed by Colonel Munro had been carried to any great extent, and merely with the view of making up a deficit in the collections elsewhere, from whatever causes, we thought it possible that the uncertainty hence resulting as to the limit of demand, may have contributed materially to check industry and improvement; we therefore called upon the Collector to explain

526. In a subsequent part of his letter, he remarked "that the increase of land Jumma between the amount in Fusly 1209 and that in Fusly 1222 being Star Pagodas *19,475-10-68, had been almost entirely drawn from raising the assessment of certain estates to counterbalance the remissions granted to others and which had necessarily advanced many Ryots in the scale of assessment beyond the limits laid down by Major Munro," and again the Collector observed "that it was by no means from the increase of the land tax alone that he conceived the people to be overburthened, but from the united amount of the whole revenue exhibited in this comparison, while their sources of trade and profit are unquestionably much curtailed to what they were in the early part of our Government."

what extent and on what principles this additional assessment had been carried, and what had been its effects.

530. We likewise desired the Collector to explain fully what sources of trade and profit had been much curtailed as represented by him in the latter period of the Company's administration, compared with what they were in the early part of the Company's Government.

531. We are in daily expectation of receiving a report from the Collector on the various important points noticed in these proceedings.

MALABAR.

532. Under date the 15th June last His Excellency the Governor in Council transmitted to us extract of a letter from the Magistrate in the Zillah of North Malabar and desired that it might be ascertained what steps were taken by the Collector in consequence of the information communicated to him, tending to cast suspicion on the character of the Sheristadar in North Malabar.

From Mr. Secretary Hill, in Cons., 21st June 1813.

533. On this subject we addressed the Government under date the 15th July last.

To the Chief Secretary, in Cons., 15th July 1813.

534. We observed that in the communication to Government above alluded to, the Magistrate gave it to be understood that the Revenue Sheristadar at Tellicherry had been guilty of knowingly harbouring a Namboodry or Brahmin whose name stood first on a list of murderers and robbers, which had been furnished to the Magistrate by the Resident in Travancore. He stated that he had communicated to the Collector all that had transpired on the subject, that he was informed that the Sheristadar had been allowed to resign; but that he had received no official intimation of this event, nor even an acknowledgment of his letter to the Collector, dated the 28th April, "informing him of the misconduct of his Sheristadar," nor of his letter, dated the 27th May, requesting an order for 1,500 Rupees on account of certain rewards referred to in the Resident's letter.

535. We explained that the Magistrate's communication to the Collector of all that had transpired respecting the conduct of the Sheristadar, or as it was afterwards described "informing him of the misconduct of the Sheristadar," consisted of a copy of the Sheristadar's examination taken on the 27th April, and copy of a letter addressed to the Resident in Travancore, which papers the Magistrate deemed it his duty to forward for the Collector's information.

See Enclosure No. 2 in Mr. Warden's letter, 7th, in Cons., 15th July 1813.

536. The Sheristadar in his examination we remarked acknowledged his acquaintance with the Brahmin in question, and admitted that at the request of the Brahmin for a note to Kamoo Kooroop, and the Nazir of the Zillah Court for some situation, he gave him a small olah to each. It appeared that after the examination was over the Sheristadar stated that about half an hour before he was called to Court he received a message from a friend in South Malabar warning him against the Namboodry who was a man of bad character.

537. In his letter to the Resident in Travancore the Magistrate we observed reported the apprehension of the Brahmin in question; he stated that the Brahmin, having previously been furnished with a Rahdaree by the Darogah of Velatoor came up to Kollahnaad in North Malabar accompanied by nine followers; that he remained a short time with Chatoor Menon, the Revenue Sheristadar, who gave him a letter to Kamoo Kooroop and the Nazir of the Zillah Court, recommending him for the Parbuttyship of Ellangole; that he went to Calicut, delivered the letters and was told that the situation was not vacant; and that he then came back and resided again with the Revenue Sheristadar.

538. The Magistrate further stated that "the only persons who can possibly know anything about the Namboodry here are the prisoners Vennapala Rama Kooroop and Chandoo, &c.;" that the

Revenue Sheristadar had been examined and admitted all that the Namboodry had stated regarding him; and that after his examination was over he communicated the message which he had just before received, cautioning him against the Namboodry.

539. Mr. Warden we observed on receiving this communication from the Magistrate forwarded it immediately to his Head Assistant at Tellicherry, with an order to question the Sheristadar respecting the purport of the message delivered to him by the bearer of the olah put into his hands a short time before he was summoned to the Court; and it appeared from Mr. Fraser's answer that the message, as he had before stated to the Magistrate, was not to trust the Namboodry because he was supposed to have been concerned in some disturbances which had taken place in the Cochin and Travancore countries. It appeared further that the Sheristadar had been acquainted with the Namboodry above four years.

540. The Magistrate, we presumed, was satisfied that the information before him was not sufficient to criminate the Sheristadar, otherwise we concluded he would doubtless have taken measures for subjecting him to the punishment, to which his offence might have rendered him liable; and if he considered that the Sheristadar in receiving the Namboodry or in any other act was guilty of a degree of imprudence which in his opinion rendered it unfit that he should be continued any longer in the situation of Sheristadar, it appeared to us that he should have communicated that opinion to the Collector. From the nature of the Magistrate's communication, the Collector we observed was obviously left to the exercise of his discretion, no intimation was given to him of any suspicions entertained by the Magistrate, if indeed any suspicions were entertained; and he seemed to have viewed the Magistrate's communication on the same light as it appears to us namely as affording no grounds to doubt the innocence of the Sheristadar.

541. We were not aware of any Regulation which required the Collector to intimate officially to the Magistrate that he had accepted the resignation of the Sheristadar; and as the papers enclosed in the Magistrate's letter, dated the 28th April, were forwarded merely for the Collector's information, we were at a loss to discover the grounds upon which the Collector's omission to reply to that letter could be converted into a subject of complaint.

542. We thought it necessary to observe that Mr. Warden explained the Sheristadar's resignation to have had no connection whatever as far as he knew with the transactions above alluded to; discontent at the diminished importance of his situation since the appointment of Mr. Fraser, the Head Assistant Collector to the charge of that Division of the Districts, was stated to have induced him to resign, in the hope of being provided for in the Southern Division.

543. From the explanations contained in the last paragraph of Mr. Warden's letter, it appeared that the Magistrate's complaint of receiving no acknowledgment of his letter, dated the 27th May was equally unfounded with the rest. For the circumstances which led to the Collector's delay in answering the letter in question, we begged leave to refer to the paragraph abovementioned. We observed that the letter in question was dated only ten days before the Magistrate's address to Government.

544. In conclusion, we expressed our confidence that the explanations afforded by the Collector would be considered satisfactory by His Excellency in Council.

545. We were informed in reply that the Collector's explanation was considered to be in every respect satisfactory. From the examination of the Sheristadar before the Magistrate himself, which the Governor in Council had not before seen, and from what was stated by the Collector, His Excellency in Council saw no reason to doubt that in receiving into his house the Namboodry who had since been apprehended by the Magistrate at the instance of the Resident in Travancore, the

Sheristadar thought only of conforming to the rules of hospitality, and was utterly unconscious of harbouring a public criminal. It was observed that the circumstance as explained, bore upon it all the marks of being natural and innocent.

546. The Governor in Council was moreover satisfied that the Collector had no ground for withdrawing his confidence from the Sheristadar as a public servant, that there was nothing suspicious in the subsequent resignation of the Sheristadar, and that it was in no wise connected with the circumstance reported by the Magistrate to the Collector; that the Magistrate's letter of the 28th of April did not call for any answer, and that the Collector acted correctly in not paying two thousand rupees on account of the Cochin Circar, till he should be apprized that the same sum had been received from it.

547. We were directed to communicate these sentiments of Government to the Collector, which was done accordingly, and we were informed that a copy of these orders would be transmitted to the Magistrate.

548. On the 29th July last, we submitted for the consideration of his Excellency the Governor in Council, a letter from the Collector in Malabar, reporting various acts of violence committed by the farmer of the customs at Chittoor in the Cochin country, and by certain officers of the Cochin Government on certain inhabitants of the Company's territories, and on certain of the public servants of Government.

549. It appeared that the farmer of the customs at Chittoor, a District in the Cochin country adjoining to a pettah in the Company's territories, called "London-Nagarom" established a Choukee in a batty-field contiguous to the road leading from Coimbatore to the pettah abovementioned, and, aided by the Karrigar of his District, commenced levying a duty on merchandize passing by the road in question, which was opened at the expense of Government and is situated within the Company's territories. Mr. Warden, on being petitioned by the Merchants of London-Nagarom and of Coimbatore, sent orders to require the removal of the Choukee, and ordered a guard to escort the merchants from Coimbatore.

These measures were stated to have been of no avail; and the farmer of the Customs extended his levies to another road leading from Coimbatore to Palghaut. Mr. Warden, upon this addressed the Resident in Travancore, under date the 28th April 1812, but it did not appear that any orders were issued by the Cochin Government, to prevent the unauthorized exactions of the person abovementioned. The Cochin servants at length, we observed taking advantage of a late tour made by the Resident

in Travancore to the Northern parts of the Cochin territory, re-established market days at Chittoor and Tattamungalum, which had long ceased in consequence of the emigration of the Chetties to the new pettah. Tattamungalum we remarked was within a mile of the new pettah; and the merchants were represented to have been compelled by the Cochin servants to carry their goods thither, the market-day there being also fixed for sundry, the same as at the new pettah.

This, we remarked produced continual affrays between the inhabitants of the two towns, but the reports made to the Collector, we observed were at complete variance with those made to the Resident in Travancore, between whom a correspondence took place in April last, but without producing any satisfactory result. Notwithstanding the repeated aggressions on the part of the Cochin servants, the market at London-Nagarom continued to flourish, and the merchants for the purpose of avoiding the impediments opposed by the Cochin people to the transit

of their goods on the road leading to London-Nagarom from Coimbatore, proposed to open another road, and had obtained the permission of the Collector to the measure. In the meanwhile we observed on the 29th June last, a party of sepoys attended by a European Officer, by the Kariakar of the Naala Deshum, by the Custom farmer and by sundry inhabitants of the Cochin country proceeded to London-Nagarom, and forcibly carried away to Tattamungalum, the manager of the Customs, a Havildar of the merchants' guard and a Kolkar. The circumstances which led to this proceeding, we remarked were differently related. The manager of the Custom Choukie at London-Nagarom represented the aggression to have been without any cause, while Lieutenant Cooke, who commanded the party stated that he was compelled to the measure by the insolence and violence of the Havildar and a Kolkar.

550. It further appeared that the Cochin farmer of Customs had extended his levies to another road situated within the Company's territories, and it seemed that in this matter he acted under the sanction of the Resident in Travancore. It also appeared that the principal merchants of London-Nagarom, in consequence of further outrages committed upon them subsequently to the 29th June, had been induced to quit the place, and to reside in the town of Palghautcherry.

551. That the Pettah called London-Nagarom, and the road leading from it to the Coimbatore District were within the boundaries of the Company's territories, appeared to us not to admit of a doubt. Mr. Warden stated that he personally superintended the establishment of the Pettah, and the opening of the road in question; and we thought it not at all probable that the Cochin Government should have forbore to make any remonstrance during twelve years, the period which had elapsed since the establishment of the new town, if any trespass had been committed on its territories.

552. But admitting that doubts might be entertained on this point, it appeared to us that the interference of the Cochin Government, or of its servants, with the establishment at London-Nagarom, without any previous communication with the Collector of Malabar, and the support which seemed to have been given to the irregular proceedings of the farmer of the customs in the Chittoor District by the Cochin Sirkar were highly reprehensible.

553. The obvious course of proceeding, we observed, was to ascertain and to endeavour to adjust the matter in dispute by means of an official communication between the respective authorities.

554. It was not we observed easy from the contradictory evidence before us to determine the precise extent of the aggression on the part of the servants or renter of the Cochin Sirkar; but we begged leave to suggest that a copy of Mr. Warden's letter and its enclosures might be sent to the Resident in Travancore; and that he might receive instructions to use his endeavours to prevent the occurrence, on any future occasion, of similar irregular proceedings, and to take measures for procuring the removal of the Choukies which had been established by the Cochin farmer of customs, within the limits (as it appeared) of the Company's territories, and on a high road cleared under the directions of the officers of Government and at the Company's expense.

555. With reference to this letter, we under date the 9th August last, forwarded a further communication from the Collector in Malabar, reporting further outrages committed at the new pettah called London-Nagarom by the Cochin farmer of Customs, and other subjects of the Cochin Sirkar.

556. We begged leave to call the particular attention of His Excellency the Governor in Council to the extraordinary duty upon which it appeared the Company's sepoys were employed

by the servants of the Cochin Sirkar. Whatever might be the merits of the dispute; whether the inhabitants of London-Nagarom or those of Tattamungalum or Chittoor were the aggressors, the proceedings of the persons acting on the part of the Cochin Government appeared to us to be altogether unjustifiable.

557. We begged leave to repeat our recommendation that a reference on the subject might be made to the Resident in Travancore, which we trusted would have the effect of preventing any future irregularities of this nature.

558. On the 12th November last we again submitted for the information of His Excellency the Honorable the Governor in Council another letter from the Collector in Malabar reporting "that the interference of the officers of the Cochin Government with the duties of the Custom House servants within the Company's Districts at Palghaut had not ceased," and on the following day we transmitted a fourth letter and enclosures from the Collector in Malabar, respecting the interference of the officers of the Cochin Government with the duties of the Custom House servants within the Company's Districts, and their having forcibly carried away timber which had been detained on account of the duties due upon it.

559. We are uninformed of the steps which may have been taken by Government in consequence of the communications above recited.

560. On the 30th August last, we had the honor to address the Government, in answer to a letter from the Secretary to Government in the Revenue Department, under date the 16th July last, forwarding for our Report copy, of a petition filed in the Provincial Court for the Western Division against the Collector of Malabar, and certain of his revenue servants, we submitted on that occasion for the information of His Excellency the Governor in Council, the letter from Mr. Warden noted in the margin.

561. The Petitioner, we remarked charged the Srishtadar in the Southern Division of Malabar, with having under the authority of the Collector, forcibly entered a granary belonging to him, and with having taken from thence again to the value of Rupees 386-50, and a box containing articles of value to the amount of Rupees 4,788.

562. It appeared that the Petitioner, a Pettera or Tamil Bramin, lodged in an *Illum*, or Malabar place of residence, belonging to a Namboory Bramin, a caste peculiar to the other coasts; that by the assistance of the Petitioner, this Namboory had been enabled to add a granary to his *Illum*, and that his neighbour, the revenue officer of the District, through the medium of the Petitioner, was induced to lodge the grain of certain Ryots in this granary, with the view both of securing the revenue, and of enabling the Ryots to keep their grain, until that period of the year when the market is generally most favorable for the sale of this article; a practice, which the Collector stated to be common in Malabar.

563. When the period in question arrived, balances we remarked were outstanding against the Ryots, and as loss would have occurred by deferring the sale of the grain, orders were issued by the Collector for its disposal and for the payment to the Ryots of any surplus, remaining after the liquidation of their balances.

564. So soon as these orders reached the District, it appeared that every enquiry was made after the Petitioner, through whose means the grain was lodged in the granary, but that he could not be found; and that in consequence the Namboory, at the request of the Revenue officer proceeded to open the granary in the most public manner, and that in the presence of the principal

inhabitants; the grain belonging to the Ryots was sold, a small quantity of grain we observed belonging to the Petitioner remained, and the granary was again locked up by the Namboory, the Revenue officer placing his seal on the door, having previously removed it at the time the granary was opened.

565. The Petitioner, who seemed to have been disappointed in obtaining some situation under the Serishtadar, represented this transaction as a robbery of his own grain, and boldly accused the Serishtadar of having also stolen a box containing jewels and coin to the amount of Rupees 4,788, which he stated to have been deposited in the granary.

566. Although it might perhaps admit of doubt whether any absolute necessity existed for resorting to the measure of forcing the granary, while the means taken to discover the petitioner were not stated, yet considering the fair motives of the Collector in the orders which he gave, and the deliberation and cautious publicity with which they were executed, and also the very strong appearance of malice and misrepresentation which pervaded the whole charge of the petitioner, we submitted the propriety, in the event of his persisting in his suit, of allowing it to be defended by the Collector at the expense of Government.

To Mr. Warden, 3rd, in Diary Cons., 5th August 1811.
To do. 12th, in Dy. Cons., 15th July 1813.
From do. 5th, in Cons., 16th August 1813.
In Cons., 1st August 1811.

567. We also took this opportunity to submit a correspondence with the Collector in Malabar, regarding a petition transmitted to us in the letter from the Secretary in the Revenue Department under date the 26th July 1811.

568. By Mr. Warden's letter, it appeared that the Petitioner Kottady Nambyar claimed a reduction of Rupees 264, in the present assessment in his lands, amounting to Rupees 684; and that he grounded this claim on a written order stated to have been passed by Mr. Baber when he held the office of Assistant Collector in Malabar.

569. Respecting the statement made by Mr. Baber to Government on the subject of the Malabar revenues generally, we stated that we had received a report which would be laid before Government. In this place, therefore we merely submitted our opinion, that the assessment on the Nambyar, as far as we could judge from Mr. Warden's explanation, did not require to be reduced, and that if any order was passed by Mr. Baber for the reduction of the assessment, it was invalid, unless confirmed by the superior authorities to whom it did not appear that any communication was made on the subject.

570. If the Petitioner should prosecute his suit, we were of opinion that under this view of the subject, it should be defended at the public charge.

571. In reply we were informed that His Excellency the Governor in Council authorized the Collector of Malabar to defend both the suits above mentioned at the public expense, in the event of their being instituted by the complainants whose petitions he had reported upon by us. This was accordingly done.

From Mr. Secy. Hill, 21st, in Cons., 28th September 1813.
To Mr. Warden, 23rd September, in Diary Cons., 1st October 1813.
To the Chief Secretary to Government, in Cons., 22nd October 1813.
From Mr. Warden, 5th, in Cons., 15th October 1813.

572. Under date the 22nd October last, we forwarded for the consideration of His Excellency the Governor in Council the address from the Collector of Malabar referred to in the margin.

573. The Judge and Magistrate of North Malabar having in a public letter to the Register of the Provincial Court, dated 6th September last, introduced the following passage.

574. "The Magistrate never expected the Collector would take any steps in a business where Captain Ravenshaw was so deeply implicated, not because that Officer was not amenable to the jurisdiction of the Court (for not long ago the Collector did complain against an officer for importing Arrack), but because Captain Ravenshaw had been particularly useful to

"those confederated against the Magistrate, of which the Collector is one of the principals in circulating their false and scandalous manifestoes." Mr. Warden we observed had considered these reflections on his character and conduct to be unmerited and unjustifiable, and had appealed to the Governor in Council for redress.

575. We explained that the matter to which this letter referred had its origin on the detection of an improper sale of Arrack within the limits of the Cantonment of Cannanore, which had been considered entirely Military, although it contains a large Native population, the Commanding Officer being of opinion "it might prove a source from which the soldiers would be able to get Arrack."

576. Some time in last year, it appeared Arrack in considerable quantities had been imported at Cannanore from Colombo, and purchased by individuals, and, amongst others, by the Superintending Engineer and Commissary of Stores. It farther appeared that the Arrack thus brought, was issued by these officers to the natives employed under them in part of their wages; the circumstance we observed came to the knowledge of the Magistrate in consequence of an information lodged by a Native Revenue Officer and the Cutwal against a servant of the Superintending Engineer, who, in defence of his conduct, produced a written paper signed by the Major of Brigade, on the part of the Superintending Engineer, then absent, which stated that he (the servant) had been authorized by his master to make the issue of the Arrack; an authority of similar import we remarked was produced by the servant of the Commissary of Stores.

577. It appeared in evidence, that the Arrack had been purchased at the rate of 120 Rupees the leagner and issued to the people in the Engineer's Department at the rate of 16 Tellicherry fanams the gallon or 480 Rupees the leagner, the difference (Rupees 360 the leagner) must therefore, we remarked have been a profit to some one or other, and in one point of view a loss to the Revenue; the Arrack issued to the people in the Department of the Commissary of Stores, it appeared, had been issued at the rate of only 10 Tellicherry fanams the gallon.

578. The circumstances of these cases we observed were referred by the Magistrate to the Provincial Court soon after they had been brought to his notice, (viz. on the 3rd March 1813) with the view, apparently, of ascertaining whether he could, under the provisions of the Regulations, exercise a discretion, and remit the punishment denounced against offences of the nature of those brought against the servants of the Engineer and Commissary of Stores, considering them (the servants) to be in some degree exculpated by the production of the authority under which they acted. To this reference it appeared the Provincial Court returned for answer, on the 5th March 1813, "that it appearing to the Judges that prosecution against persons violating the provisions of Regulation I. 1808, should be instituted by, and conducted under the orders of the Collector. The Magistrate should refer to that officer the circumstances now stated, who will take such steps as appear to him expedient in the prosecution of the persons implicated in the fraud against the revenue in the instance in question."

579. Although it did not appear that the sentiments of the Provincial Court, regarding the necessity of his becoming the prosecutor, were communicated to the Collector by the Magistrate, we perceived that the Magistrate did cause a communication to be made to the Collector through the Government Vakeel of the circumstances of the case, and it appeared that the Collector returned for answer through the Government Vakeel that the case "being already before the Magistrate, he would of course decide upon it." Mr. Warden we observed had omitted to forward copies of the two communications here referred to, but he had expressly stated that he had never seen the instructions of the Provincial Court, and that if the Magistrate had given him to understand, in any way whatever, that a formal prosecution by the Collector was a necessary preliminary to his (the Magistrates) tak-

See para. 22 of the Collector's address, 5th, in Cons., 15th October 1813.
See para. 19 of the Collector's address abovementioned.

ing cognizance of the offence, he should have immediately issued the necessary instructions to the Vakeel to institute such prosecution.

580. At the same time that the Magistrate made the communication abovementioned through the Government Vakeel to the Collector, it appeared that he made a communication also to the Commanding Officer of the Province regarding the conduct of the two officers supposed to be implicated in the business, what passed in consequence appeared from the papers furnished by Colonel Lockhart at Mr. Warden's request, upon this part of the subject we did not consider it to be our duty to offer any remarks.

581. Here we observed the matter rested until revived in a letter addressed by the Magistrate to the Provincial Court under date the 6th September, wherein he requested that Court to reconsider their instructions beforementioned, and took occasion to introduce the passage quoted above. The Magistrate we observed appeared from this letter to be satisfied that it was not the Collector's duty in all cases to prosecute, still less the duty of the Magistrate to communicate to the Collector all cases of illicit sales that might come before the Magistrate, in order that the Collector might be the prosecutor. Nevertheless we remarked he proceeded to cast blame upon the Collector, who said the Magistrate "had been advised by his own servants on the 23rd February of these sales of Arrack, and yet took no steps against the persons implicated in that fraud," although he must have "at once known, for this obvious reason that common laborers could not afford to drink Arrack at the price Captain Ravenshaw was selling it, viz., 300 per cent. on the prime cost; that this was one of the sources of supply to the European Soldiers and others, against whom the prohibitory rules in Section VII. Regulation I, 1808, were particularly levelled."

582. It rested we remarked with His Excellency the Governor in Council, to decide whether Mr. Warden had exculpated himself from the accusations of the Magistrate, whether the Magistrate was justified in imputing such unworthy motives to the Collector as those stated in his letter to the Provincial Court, or whether the Magistrate should be called on to explain or furnish proof of his allegations.

583. We regretted that no specific prohibition existed against the importation of Arrack at the different ports under this Presidency, or even from one Province to another, or to any quantity being in the possession of individual; the retail sale only we observed was prohibited, except to persons licensed; moreover we remarked that the Sea Customs in Malabar were not under charge of the Collector, we observed however, that if Mr. Warden knew of the importation of the Arrack which had led to the present discussion, we should have been better pleased, had the circumstance been at the time communicated to us, we should in that case we remarked have considered it to be our duty to direct the Collector to keep it under his inspection, or to take precautions to prevent its retail under rules similar to those existing at Madras.

584. We further observed that we should have been better satisfied, if the cases of the irregular disposal of Arrack at Cannanore had been brought to our notice at the time by the Collector, as it would have afforded to us at least an opportunity of proposing some means of putting an end to that which Mr. Warden could scarcely have viewed in any other light than as an abuse. The Regulation recently approved by the Honorable the Governor in Council, we remarked provided the required remedy in so far as it admitted of the sale of the spirituous liquors at Military stations under special restrictions, and was thus calculated to put an end to that irregular and surreptitious sale which had been generally found to take the place of illicit sale, where the latter was wholly interdicted.

585. With regard to the case of Lieutenant Stott averted to in the Collector's letter, we observed that although two leaguers of Arrack appeared to be an unnecessarily large quantity for the private use of any individual; we were not aware that Mr. Warden could, under the existing defect in Regulation I. 1808, have acted otherwise than he did, in allowing that officer to retain that quantity which he declared to be his own. As Lieutenant Stott was not accused of retailing or authorizing the retail of any part of this Arrack, Mr. Warden's explanations on this subject we considered to be satisfactory.

586. The defect in Regulation I. 1808, we explained, consisted in its providing only against the manufacture and sale of spirituous liquors, except in the manner prescribed, without containing any positive prohibition against the free transit of spirituous liquors, or imposing any specific restrictions upon those who might have large quantities thereof in their possession.

587. This defect we observed had been recently brought to our notice in a previous letter from Mr. Warden, which we submitted to Government and intimated our intention to prepare the draft of a declaratory Regulation supplemental to Regulation I. 1808, for the purpose of meeting the defect in question.

588. In reply, we received from His Excellency the Governor in Council, copy of a letter which had been addressed by Government to the Magistrate in the Zillah of North Malabar and which sufficiently explained to us the sentiments of His Excellency the Governor in Council on the principal point to which our representation related; we were directed to furnish a copy of that letter to the Collector of Malabar, which was done accordingly.

589. The Governor in Council concurred with us regretting that the Collector of Malabar did not report to us the irregular importation and illicit sale of Arrack at Cannanore, when those circumstances came to his notice.

590. It was thought that the provisions which we proposed to enact in modification of Regulation I. A. D. 1808, might perhaps be conveniently introduced into the draft of a Regulation regarding the sale of Arrack in Military Cantonments which we had been directed to revise, with reference to a Regulation lately published in Bengal, and we have still this subject under consideration.

PRESIDENCY.

591. On the 14th of June last, we had the honor to submit for the consideration of your Excellency in Council, a letter from the Collector of Madras, reporting on the amount of compensation to be made to the Irangunam Salt manufacturers in consequence of the manufacture at those pans having been discontinued, and suggesting the amount to be allowed permanently to the manufacturers at the Atteput and other pans in commutation of their share of the produce and on account of certain Maras and Maniums attached to those pans.

592. The manufacture of Salt at the Irangunam pans, we remarked, was discontinued under the orders conveyed in the letter from the Secretary to Government, dated the 27th March 1811, and it appeared that the delay in the adjustment of the claims of the manufacturers for compensation had arisen from their refusal to produce their accounts or to consent to any arrangement short of being permitted to renew the manufacture.

593. The causes which rendered it expedient to discontinue the manufacture within the limits of Madras were we observed, detailed in our Report to Government, dated the 2nd November 1809, and as in consideration of those causes the discontinuance of the manufacture had been sanctioned by Government, it only remained to be determined what was the amount of compensation to which the manufacturers were entitled.

594. Statement Nos. 1, 2 and 3 enclosed in Mr. Ellis's letter, exhibited the charges payable annually for materials, &c. in the manufacture of Salt at the pans in question, the quantity manufactured in the five years previous to the enactment of Regulation I. A. D. 1805, the net profit per garce and the amount of compensation to be made to each manufacturer, thirty-four in number, according to the extent of his pans and the average quantity manufactured by him.

595. The amount of compensation due to the manufacturers, we observed, had been calculated in the mode prescribed by Clause first, Section V. Regulation I, A. D. 1805, and we begged leave to recommend that Mr. Ellis might be authorized to pay annually the amount Pagodas 756-27-0 to the persons and in the proportions specified in Statement No. 3 enclosed in his letter.

596. We deemed it necessary however to remark that the amount of charges of manufacture had been calculated from accounts kept by the Sircar Conicopolies. The manufacturers, as stated before refused to furnish any accounts, but it appeared that they had verbally acknowledged the correctness of the statement of charges submitted by Mr. Ellis.

597. Since the transfer of the Atteput pans to Mr. Ellis and the renewal of the manufacture at the Trivattoor, Satangad, Sadayancoopam and Ernovor, also transferred to Mr. Ellis under the discretionary authority conveyed in Mr. Gahagan's letter, dated the 27th March 1811, the share of the manufacturers, we remarked, had been paid at the rate of Pagodas 1-26-0 per garce at Atteput and Pagodas 2-22-40 at the other pans. It appeared however, that the manufacturers at the Atteput pans claimed an allowance of Fanams 22-40 per garce for extra labor which consisted in conveying the Salt from the heaps to the canal, loading the Boats, &c. If this work were not performed by the manufacturers, the expense of cooly hire, we explained, must be incurred, and we concurred in opinion with Mr. Ellis that it would be preferable to grant the allowance to the manufacturers. This allowance, we remarked, would raise the rate of the manufacturer's share to Pagodas 2-3-40 per garce, but as these pans are close to those of Trivattoor, Satangad, Sadayancoopum and Ernovor, and the manufacturers are subject to the same labor, Mr. Ellis recommended and we concurred in the recommendation that the share of the manufacturers at Atteput might be fixed at the same rate as allowed at the others, viz., Pagodas 2-22-40.

598. It appears that at all the pans abovementioned, certain Maras and Maniums were formerly allowed, but had been discontinued previously to the transfer of the pans to Mr. Ellis according to the Statement No. 4, enclosed in his letter, the average of five years' receipts, prior to the year 1805 amounted on account of Maras to Pagodas 269-5-74, and on account of Maniums to Pagodas 208-8-2, total 477-13-76. Mr. Ellis proposed that on account of the Mara and Maniam formerly enjoyed by the village Canakans or accountants, and of the Mara formerly enjoyed by the Tookaries or village Watchers, an allowance should be made to the former of Pagodas 2-0-0 and to the latter of Pagodas 1½ per mensem, amounting in the whole to Pagodas 228 per annum.

599. For the reasons stated in the 7th paragraph of Mr. Ellis's letter, we were satisfied of the expediency of granting the proposed allowance to the officers abovementioned, and we accordingly recommended that the measure might receive the sanction of your Excellency in Council.

600. From the 8th paragraph of the Collector's letter, it appeared that for every garce of Salt conveyed to Madras from the Pans abovementioned, an expenditure was incurred to the amount of Pagodas 4-30-10, of which Pagodas 2-22-40 was the cost of the Salt or manufacturers' share, and Pagodas 2-7-50 the amount of charges. One of these charges, we observed, was boat hire, fanams 20 per garce; with the view of reducing the expense on this account, and of obviating the various inconveniences resulting from the necessity of hiring or pressing boats for the conveyance of the Salt to Madras, Mr. Ellis suggested the expediency of keeping up an establishment of boats at the public expense and for the purpose of experiment recommended that one of the flat bottomed boats prepared for the expedition to the Isle of France should be made over to his charge.

601. For the reasons stated by Mr. Ellis, we begged leave to recommend, that the Marine Board might be instructed to make over to him one of the boats in question, if any should remain, and that Mr. Ellis might be authorized to entertain the requisite establishment.

602. The quantity of Salt remaining on hand at the end of December last, we observed, was garces 580:390½, and the quantity proposed to be manufactured during the year, garces 1,495, making a total of garces 2,093:390½. This quantity, we observed, far exceeded the probable sales, but adverting to the expediency of taking every precaution to prevent a deficiency of this article for the consumption of Madras, we concurred with Mr. Ellis in thinking that for the present no limit should be put on the manufacture.

603. Statement No. 5, enclosed in the Collector's letter contained an account particulars of the expense incurred in preparing a place for piling the Salt brought down to Madras, the former maunds having been levelled in forming the Esplanade round the Black Town wall. The expense amounted to Pagodas 116-42-40, for which sanction was requested.

604. In the concluding part of his letter, Mr. Ellis we observed, recommended that if the amount of the Tuckavee advanced to the manufacturers at the Atteput Pans previously to the transfer of those pans to his charge, the balance not yet recovered Pagodas 278-22-40 might be relinquished. The works prepared with the advances abovementioned, we remarked, were destroyed by the storm in May 1811, and by the consequent delay in commencing the manufacture, there was a considerable failure of the produce.

605. On consideration of these circumstances as well as the Collector's description of the poverty and industry of the persons to whom the relief was intended, we begged leave to recommend that the balance abovementioned might be relinquished and that Mr. Ellis might be authorized to write off the amount in his accounts.

606. The orders of Government in reply to this address, were communicated to us under date the 13th July last.

607. The Governor in Council authorized the Collector of Madras to pay annually the sum of Pagodas 756-27-0 to the thirty-four manufacturers of Irangeenam who had been prohibited to manufacture Salt in the proportions specified by that officer.

608. The Governor in Council was pleased agreeably to your recommendation to fix the share of the manufacturers at Atteput at Pagodas 2-22-40 per garce which would render the rate uniform throughout the villages under the management of the Collector of Madras and exclude any claim on account of extra labour.

609. The reasons stated by the Collector for granting to the village accountants and watchers a monthly salary on account of certain Maras and Maniums formerly allowed, appeared to be entirely satisfactory, and your Excellency in Council accordingly sanctioned the amount which we had recommended, namely two Pagodas to the Conicoploy and one and-a-half to the Taliary.

610. The Marine Board, we were informed, would be directed to make over to the Collector one of the flat bottomed boats (if any still remained under their charge) and the Governor in Council authorized him to entertain an establishment for it at the monthly expense for six months of 32 Pagodas, but we were afterwards informed that none of the boats in question remained with the Marine Board.

611. The Governor in Council concurred in our opinion and in that of the Collector that for the present no limit should be put on the manufacture, as the supply of this article was considered of the first importance.

612. The Governor in Council sanctioned the expense which had been incurred in forming a maund for piling the Salt amounting to Pagodas 116-42-40.

613. At our recommendation, your Excellency in Council was further pleased to authorize the Collector to write off in his accounts the sum of Pagodas 278-22-40, being the balance due by the manufacturers at the Atteput Pans on account of Tuccavy advanced to them previously to the transfer of them to Mr. Ellis's charge.

614. These orders were regularly communicated to the Collector.

615. On reference to the Statement of Demand Collection and Balance submitted by the Collector of Madras for the month of February last, we observed that the collections under the head of "Farms and Licenses" amounted at the end of that month to Star Pagodas 41,841-30-10 only, or less in the sum of Star Pagodas 22,045-10-55 than the amount of the collections under the same head at the same period of the last Fusly; we brought this point to the notice of Government, under date the 24th June last.

616. The Collector's letters submitted to Government, under date the 10th December 1812 and 11th January last, we observed were sufficiently explanatory of the cause to which this decrease was to be ascribed, but as we considered it to be our duty to pay attention to all instances of defalcation in the Revenue, in order not only that the cause thereof might be ascertained, but that all loss which was not unavoidable might be prevented, we directed the Collector to state whether the loss in the case under consideration did in his opinion admit of any practicable remedy.

617. We had also, we observed called upon the Collector to state after due examination, whether there were any reasons for believing that the great deficiency in the receipts from the Abkary Revenue had been attended with any correspondent diminution in the improper consumption of spirituous liquors, or whether the loss of Revenue had been incurred without any such correspondent benefit, and we desired that he should particularize the grounds upon which his opinion might be founded.

618. To the reply received from the Collector of Madras, we solicited the attention of your Excellency in Council.

619. Mr. Ellis stated that the total cessation of the legal sale of Country Arrack and the limitation of the Batavia Arrack shops to a number considerably below what was necessary for the supply of the population, instead of reducing the consumption of liquor, had merely transferred the profits of sale from the Government and their renters to clandestine dealers, that the low price of Arrack, while it encouraged illicit sales induced an extended consumption, and that the facilities to smuggling were so great as to render it a safe and profitable occupation.

620. The grounds of these opinions were stated in his letter, to which we beg leave to refer the Government.

621. To prevent further deterioration of this branch of the public resources at the Presidency, the Collector recommended that the Regulation submitted to Government under date the 11th January last should be passed into a Law, and that the Police Regulations should be modified so as to admit of the legal sale of Country Arrack; upon these points our sentiments, we remarked, were already before the Government, whose decision upon the subject we awaited.

622. On the 27th July last we received the orders of the Governor in Council in reply to this letter and to those dated the 10th of December 1812 and 11th of January 1813, recited in our last General Report all relating to the Revenue derivable from spirituous liquors consumed at Madras.

623. The points brought to the notice of Government it was observed were, that in consequence of the Police Regulations a great loss of Revenue had taken place in the article of spirituous liquors consumed at Madras, that this loss was to be ascribed under the Police Regulations to the entire cessation of the licensed sale of Country Arrack to the insufficient issue of licenses for the sale of Batavia Arrack and to the facility and safety with which the illicit sale of those spirits was carried on, and that the loss of Revenue had not produced any corresponding diminution of the vice of drunkenness.

624. The loss of Revenue it was remarked was an evil which the Government would not wish to incur without receiving an adequate compensation, and with a view both to avert the evil and to secure the compensation for which it was incurred, all possible means it was observed should unquestionably be adopted to prevent the illicit sale of spirits which took place. The Governor in Council had not however been led to believe that the vice of drunkenness was at present particularly prevalent in Madras, but stated that he would call for further information on that head.

625. It was thought desirable to ascertain with accuracy the circumstances which might have produced the entire cessation of the licensed sale of Country Arrack, the insufficient issue of licenses for the sale of Batavia Arrack and the facility and safety with which the illicit sale of those spirits is stated to be carried on, in order that the most expedient measures might be adopted for rectifying whatever might be ascertained to be erroneous in these respects, we were informed that the Superintendent of Police would be instructed to enter into the fullest communication on the subject with the Collector of Madras and to report the result for the information of Government, and we were directed to furnish the Collector with corresponding instructions.

626. If the Police Regulations should require to be modified in any of their provisions, the Governor in Council did not apprehend that the satisfactory attainment of that object would be attended with any material difficulty, and your Excellency in Council had no doubt that with a mutual spirit of accommodation and endeavour to promote the public good, the Collector and the Superintendent of Police would succeed in devising effectual means of providing against the two evils of prevalent drunkenness and loss of Revenue, which, under the alleged circumstances, must necessarily keep pace with each other.

627. The Governor in Council, we were informed, had been pleased to pass the Regulation adverted to in our letter, providing however that it should not take effect before the 1st January 1814.

628. On the receipt of these orders, we desired the Collector of Madras to communicate personally with the Superintendent of Police with a view of ascertaining as far as possible the causes which had operated to produce a decrease in the Revenue from farms and licenses and to facilitate the illicit sale of Arrack in Madras, and under date the 26th August last, we forwarded the reply of Mr. Ellis to your Excellency in Council, whence it appeared that after a communication with the Superintendent of Police, he proposed to publish an advertisement inviting proposals for the establishment of 50 shops in addition to the Taverns and Punch-houses for the sale of Country and Foreign Arrack.

629. We stated that we had authorized the publication of the advertisement, of which a draft accompanied Mr. Ellis's letter.

630. Having subsequently received from Government the Regulation above attended to, which was numbered Regulation I. A. D. 1813, we circulated it to the Collector's and in forwarding it to the Collector of Madras, desired, that in acknowledging the receipt thereof, he would submit for our consideration and eventually for that of Government, his sentiments as to the amount at which the particular duty mentioned in Clause I. Section II. should in the first instance be fixed.

631. We thought it desirable that the Collector's reply to these orders should be received at an early period, in order that the amount of the duty and the general tendency of the new Regulation might be publicly notified to those interested in the importation of Arrack.

632. The Collector lost no time in submitting the opinion required of him, and his letter on this subject was submitted by us under date the 14th ultimo for the consideration of your Excellency in Council.

633. We begged leave to recommend that the rate of import duty might be fixed for the present as proposed by the Collector at 100 Pagodas per leaguer and the excise at the corresponding rate of 30 fanams per gallon, also that in consideration of what Mr. Ellis had stated in the last para. of his letter, the first Clause of Section VII. of the Regulation might not be enforced until the stock of Arrack at present in the hands of individuals should have been nearly exhausted.

634. We also begged leave to suggest the expediency of publishing for general information Regulation I. A. D. 1813, in order that all persons concerned in the importation of Arrack might have due notice of the intended change.

635. On receipt of the orders of Government conveyed to us under date the 6th November 1812, we directed the Collector of Madras to state whether or not he was aware of any objection to the preparation in his office of grants for ground and to their being signed and issued by him after having received the sanction of the Honorable the Governor in Council. Mr. Ellis was at the same time desired to consult with the Law Officers of Government on the subject, if he should consider it to be necessary.

636. Mr. Ellis's reply to these instructions was forwarded to Government under date the 22nd July last. We stated that in the opinion of the Law Officers of Government whom he had consulted on the subject; no objection existed to the proposed alteration in the mode of issuing grants for ground and he submitted a draft of the Rules, under which he proposed that the issue of the grants in question from his office should be conducted. Mr. Ellis also enclosed the form of a grant with the alterations which the proposed measure would render necessary.

637. The rules in question as explained in the Collector's letter appeared to be altogether unobjectionable, and they were accordingly recommended by us for the sanction of your Excellency in Council.

638. From the 5th para. of Mr. Ellis's letter it appeared that the Law Officers of Government consider the grant to be a *legal* and not a *Revenue* document, and that in case of failure in the discharge of the stipulated rent, the payment it was probable must be enforced by process of law and not by resumption and sale.

639. How far this opinion might be well founded with respect to the grants already issued, we were not prepared to say, but as the Supreme Court had decided that they had no jurisdiction in Revenue cases, even within their own limits, we were inclined to think that Government by passing a Revenue Regulation might legalize any mode of enforcing the collection of quit-rent which they might be pleased to approve; we stated, that we had already directed the preparation of a Regulation embracing every branch of Revenue in the Collectorate of Madras, and in submitting the draft for the consideration of Government, we proposed to enter more fully into this subject.

640. With regard to the grants hereafter to be issued, Mr. Ellis proposed that each grant should bear a printed endorsement to be signed by the person in whose name it might be issued, binding himself to conform to all Revenue Regulations and acknowledging the ground and appurtenances to be subject to resumption, if the quit-rent should not be duly discharged, but we were of opinion that it would be more advisable to alter the form of the grant and to insert in it a clause making the ground and buildings liable to resumption and sale in satisfaction of the demand for quit-rent, and if this proposition should be approved by Government, we proposed to direct the Collector in communication with the Law Officers of Government to modify the form of the grant accordingly.

641. In consequence of the orders conveyed to us under date the 6th November 1812 the Collector of Madras, we observed, had been desired to publish an advertisement in the Government Gazette declaring that in future the stipulations for reserved rent should be enforced from the persons in actual possession, and we submitted with our address under notice the letter from Mr. Ellis enclosing draft of the advertisement in question.

642. The orders of Government and of the Board we observed had more particular reference to the reserved rent payable at the expiration of thirty years, but as the grants reserved another sum payable at the expiration of the full period of the lease, Mr. Ellis, we remarked, had noticed both in the draft of the advertisement. He had also provided for the discharge of all reserved rent due for broken periods whenever grants might be renewed.

643. We were not aware that the proposed advertisement was liable to any objection, and therefore recommended that the publication of it should be sanctioned by His Excellency the Governor in Council.

644. We were informed in reply that your Excellency in Council had thought fit to make a reference to the Honorable Company's Law Officers on the question regarding the means of enforcing payment of quit-rent, and with reference to these orders your Excellency in Council was subsequently pleased to transmit for our information and guidance the copy of a letter from the Honorable Company's Solicitor, stating it to be the opinion of the Advocate General that arrears of quit-rent for ground held under Company's grants might be levied by distraint, and that no additional clauses ought to be added to the printed form of the grant already in use.

645. As it had been stated by us that the Law Officers of the Company saw no objection to grants for ground being in future issued under the seal and signature of the Collector of Madras instead of the seal and signature of the Governor in Council, your Excellency in Council thought it proper that this alteration in the mode of issuing them should take place, but desired that the precise form of the grants to be so issued should be previously submitted for the examination of the Company's Law Officers, in order that no mistake might occur. It had already been stated to us that the sanction of Government would still be requisite before any grant was issued.

646. The Governor in Council sanctioned the publication of the advertisement, a draft of which had been submitted to us by the Collector of Madras on the 15th of April last, provided that the Collector ascertained from the Company's Law Officers that there was no legal objection against levying the reserved quit-rent from the person who might be in possession of the ground when it might fall due.

647. On the 12th of July last, we submitted for the consideration of your Excellency in Council a letter from the Collector in Madras reporting upon the condition of the family of the late Moulavee Imaum Buksh.

To the Chief Secretary, in Cons., 12th July 1813.
From Mr. Ellis, dated 3rd, in Cons., 17th June 1813.

648. A pension, we observed, was granted by Government to the deceased Moulavee in lieu of a Jaghire which was resumed, together with several others in conformity to the instructions conveyed in a letter from the Secretary to Government, dated the 4th June 1802. This allowance we observed, continued to be paid by the Collector in the Northern Division of Arcot until the beginning of 1812 when the payment of it ceased, in consequence of the death of the Moulavee abovementioned.

649. We stated, that upon the pension being withheld, the widow of Imaum Buksh presented a petition to us praying that the monthly allowance formerly granted to her deceased husband, in lieu of the resumed Jaghire, might be renewed in favor of herself and children. The petition was accordingly transmitted for the report of the Collector in the Northern Division of Arcot, who, on the 17th of November 1812 informed us that the petitioner was a resident of Madras and that her circumstances not being well known in his District, he was unable to procure any certain information regarding them.

To Mr. Græme 2nd, in Diary Cons., 5th November 1812.
From Mr. Græme, in Cons., 3rd December 1812.

650. Upon the receipt of Mr. Græme's reply, Mr. Ellis was directed to enquire into the situation of the family and to specify the amount of pension which he would recommend to be granted to them in the event of their proving to be in distress.

To Mr. Ellis, 25th, in Diary Cons., 29th March 1813.

651. From the letter submitted to Government, we observed that the Moulavee's family were not possessed of any property from which they could derive support with the exception of the house in which they resided. Mr. Ellis we observed, had calculated the necessary expenses of the family and considered a pension of 468 Pagodas per annum not more than sufficient for the creditable maintenance of the widow and her children. This sum, we remarked, was less than the annual amount formerly paid to the Moulavee which was 600 Pagodas per annum.

652. The circumstances of the family being distressed and the members of it appearing in fact to depend wholly upon the liberality of Government for subsistence, we begged leave to recommend that a monthly pension of 39 Star Pagodas or Star Pagodas 468 per annum might be granted during the life of the widow, renewable or not at her decease, either wholly or in part as might be deemed expedient.

From Mr. Secretary Hill, dated 30th July, in Cons., 9th August 1813.

653. Your Excellency in Council in reply was pleased to grant a pension of forty Pagodas per month to the widow of the late Moulavee Imaum Buksh, to take effect from the 1st July 1812, and to be paid by the Collector of Madras.

654. On receipt of a letter from Government, under date the 13th April last, transmitting for our information, copy of a General Order to the Army under date the 29th September preceding, by which it was resolved that a grant of sixteen Cawnies of ground should be conferred on the Subadar Sheikh Mohee-ood-deen Khan Bahadur, the Collector of Madras was informed that the Subadar, who had been directed to wait upon him, would point out the spot of ground which he was desirous of possessing; that he was accordingly to ascertain whether the ground in question were Sircar property, and in that case that he should deliver it over to the Subadar and furnish such a description of it as might be necessary for the preparation of a grant, but if it should not be Sircar property, the Collector was directed to report for the information of Government the expense at which it might be purchased.

655. In the event of the ground in question not being Sircar property, we suggested to the Collector that it might perhaps be practicable to substitute another spot equally convenient to the Subadar, without involving the expense of purchase.

From Mr. Ellis, 5th, in Cons., 8th July 1813.
To the Chief Secretary, in Cons., 8th July 1813.

656. The reply of the Collector to these instructions was submitted for the consideration of Government, under date the 8th of July last.

657. The ground pointed out by the Subadar we remarked was private property which could not be purchased under the sum of four thousand eight hundred Star Pagodas. It appeared that there was no land within the limits of the Supreme Court, the right to which could be considered to vest exclusively in the Government, but certain ground resumed for the non-payment of Revenue, it was thought might be considered in some degree at their disposal, at the same time the Collector remarked that if this land were made over to the Subadar, his title to it might hereafter be called in question.

658. Adverting to the General Order before mentioned, it did not appear to us to have been in the contemplation of Government to have incurred such an expense as appeared now to be involved in the proposed grant of land, which was stated to be meant as a "site for a dwelling house for the Subadar and his family for ever", an object which we submitted might be attained without occupying so great an extent as sixteen Cawnies of land, in this case we conceived it probable that some spot of ground sufficient for the erection of a building might be purchased at comparatively a trifling charge, but upon this subject, we stated, that we should wait the further orders of His Excellency the Governor in Council.

659. At all events, we presumed, it would be the wish of Government rather to purchase such land as it might be deemed proper to confer on the Subadar than to put him in possession of such as had been assumed for arrears of Revenue from which there existed a possibility of his being hereafter ejected.

660. A grant of ground beyond the limits of the Supreme Court might, we observed, be made at a less expense, but in reference to a letter written to Government, under date the 26th November 1807, on this subject, the Board begged leave to explain that waste land is never willingly accepted and that the grant of cultivated land necessarily involves a remission of Revenue.

661. On this subject, we have not yet been favored with the final orders of Government.

SALT.

To the Chief Secretary, in
Cons., 22nd April 1813.
In Cons., 6th July 1812.
Do. 1st April 1813.

662. Under date the 22nd April last, we had the honor to reply to two letters from the Secretary to Government in the Revenue Department, under date the 30th June and 16th March preceding, relative to the exportation of Salt to Bengal free of cost and the expediency of discontinuing the practice.

To the Chief Secretary, in
Cons., 1st March 1810, paras.
13 & 14.
From Mr. Gahagan, in Cons.,
22nd March 1810, para 5th.

663. In explanation we referred to the correspondence noted in the margin and to the letter which we circulated to the Collectors of several of the Maritime Districts, under date the 16th April 1810.

From Mr. Gahagan, 28th
March, para. 7, in Cons., 5th
April 1810.
In Diary Cons., 20th April
1810.

664. It would, we observed, be in the recollection of the Governor in Council, that several vessels had been engaged by the Supreme Government in the year 1810, at a high freight for the purpose of conveying an extra supply of Salt to Bengal. Some of these vessels we remarked, had been afterwards taken up on the coast for foreign service and orders issued to supply the deficiency by engaging other vessels above the description of country craft to the extent that might be found to be practicable.

665. Amongst the few small vessels engaged in consequence, was the *Snow, Tobouk*, the vessel referred to in the enclosures in Mr. Hill's letter of the 30th June, it had been tendered on freight on the Government account at the rate of 80 Arcot Rupees the Madras garce, but it was explained to the Collector in reply that it was not desirable to incur the risk and expense of freighting the vessels directly on account of the Government, but that, as an equivalent inducement, the Salt might be delivered free of cost, the amount of which would be debited to the Supreme Government.

666. We remarked, that the permit price with the addition of the amount of the cost of the Salt fell much short of the terms upon which the vessels were engaged that were taken up by the Supreme Government for the express purpose of conveying Salt to Bengal, the debit therefore of the amount cost could not we remarked (as seemed to be supposed) be considered as involving any loss to the Supreme Government.

667. We stated, that a reference had been made to the Collector of Masulipatam partly for an explanation of the transaction, the circumstances of which were not in recollection, but chiefly to ascertain why no report was made at the time of the shipment of the Salt on the *Tobouk* upon the terms offered. The Collector's answer was submitted to Government, and we remarked that it thence appeared that the invoice was transmitted to the Accountant General at this Presidency.

668. With respect to the reference contained in Mr. Hill's letter of the 16th March, we apprehended that it must have arisen from some misconception on the part either of the Board of Trade or Accountant General in Bengal. The Salt mentioned in the Return or Register of Invoices signed by the Acting Collector at Ganjam, it appeared was duly paid for by the Contractor on whose account it was exported, and we knew not therefore upon what grounds it had been supposed that the practice of exporting Salt free of cost still continued. We begged leave to add that it was a practice which was never adopted excepting on the particular occasion above adverted to, and that it was not in our knowledge that it had been followed in any subsequent instance.

669. Under date the 12th November last, we had the honor to reply to a letter from the Secretary to Government in the Revenue Department, under date the 28th September, directing the publication of an advertisement regarding the allowance for wastage taken in Bengal from the Importers of Coast Salt and calling for a report first as to the best means of limiting

the exportation of Salt to Bengal, and 2ndly, as to the best means of prohibiting the exportation to Calcutta of red or brown Salt, the produce of the Districts under this Government.

670. We submitted in reply, for the information of your Excellency in Council, a copy of the Vide Advertisement, dated 12th, in Cons., 15th October 1813. Advertisement regarding wastage which was published on receipt of the abovementioned orders.

671. With respect to the proposed limitation of the Export Trade in Salt, we begged leave to state, that in consequence of the prospect held out by the Supreme Government of a permanent demand for Coast Salt, the manufacture of this article had been carried in several Districts to a much greater than the ordinary extent, in order to meet the increased demand for exportation; in addition to the demand for inland and home consumption, if any sudden check therefore were given to the Export Trade, the surplus quantity of Salt would, we observed, in some places greatly exceed what was necessary to be retained in store for home use, and the Government would in consequence be exposed to a considerable loss by wastage and to an unnecessary expense in watching Salt manufactured for the purpose of being exported.

672. His Excellency in Council, we conceived, was doubtless also aware of the advantage of the Export Trade in Salt to the native shipping interest in the Northern Circars and how materially the export grain trade of the Provinces under the Presidency of Fort William was benefited by the industry of the native shipowners of this Coast, so far as regarded the Revenue of Fort St. George, we stated, that we should see the export of Salt abandoned without much regret the entire charges for the manufacture, superintendence and shipment of Salt exported to Bengal being borne exclusively by this Government the price charged for the Salt, (viz. 24 Arcot Rupees per M. Garce of 120 Bengal maunds) afforded, we observed, but a very small surplus as Revenue. But as this trade is of material assistance to the native shipowners, the freight paid for Salt enabling them to repair their vessels, or affording in a certain degree the means of remittance to Calcutta for the expenses of their vessels at that port (which since the non-issue of public bills might be considered an assistance of some moment), we observed, that we should see with regret the extinction of this trade.

673. One mode of restricting the exportation of Salt to Bengal and at the same time of giving every possible encouragement to the coasting vessels or native shipping would, we observed, be to refuse cargoes of Salt to vessels commanded by Europeans. It appeared however unfortunately that owing to local facilities, the native shipping belonged chiefly to the port of Coringa in the neighbourhood of which the red or brown Salt is manufactured. From the situation of this port, we observed, it was not to be expected that the vessels belonging to it could come to the Southward for a cargo of white Salt, it followed therefore, that the supply of white Salt must depend in a considerable degree on European shipping, and it followed also that so long as it might be deemed good policy to afford encouragement and assistance to the native shipping on the exportation of Salt to Bengal, so long would it be necessary to receive at Calcutta the brown Salt which was complained of. With the view however of meeting the wishes and promoting the convenience of the Salt Department in Bengal, we recommended acquiescence in the proposition of reducing the permit price of Coringa Salt and of all Salt manufactured to the Northward of that port to the former price of Sicca Rupees 66 per 100 maunds.

See the undermentioned correspondence. Letter to the Chief Secretary, 16th, in Cons., 16th October 1809.

From the Secretary to Government, 28th October, in Cons., 30th November, 1809.

To the Chief Secretary, 3rd, in Diary Cons., 4th December 1809.

To do. 8th, in Diary Cons., 11th December 1809.

From the Secretary to Government, 14th, in Cons., 22nd February 1810.

674. In what degree the prohibition or strict limitation of the export of Salt to Bengal might affect the commercial interests of the two Presidencies was a question, we observed, with which we had no particular concern, adverting, however, to the encouragement so long afforded and recently extended by the Supreme Government, both to this trade and the increase of the native shipping, we deemed it our duty to state our opinion that the native merchants and ship owners on the Coast might with reason complain, if the trade were suddenly prohibited or restrained.

675. The Salt manufactured at Covelong, we understood was of a quality superior to that which was manufactured elsewhere, it occurred to us that it might perhaps be an advisable arrangement to vary the permit price by different rates with reference to the quality of the Salt, allowing for instance the present rate to be paid for Salt of the best quality and reduced rates for Salt of inferior kind, the minimum being fixed at (say) 60 Sicca Rupees per 100 Bengal maunds.

676. In reply, we received, copy of a letter which had been addressed by this Government to the Secretary to the Government at Fort William, with orders to publish the notifications therein specified regarding the price of red and brown Salt and the exportation of it being restricted to country shipping, which will be done accordingly.

From Mr. Hill, 19th, in
Cons., 30th November 1813.

	Bengal Maunds.
677. The quantity of Salt exported to Bengal in the year 1812 was...	1,366,853 0 0
The quantity exported in the year 1813 was ...	1,266,044 0 0
Excess of Export in 1812...	100,809 1 0

678. It is to be remarked however, that the quantity of Salt exported in 1812 was unusually great, the quantity exported in previous years had seldom exceeded and often fell short often lacs of maunds.

STAMP DUTIES.

679. Under date the 22nd of March last, we submitted to Government, copy of the draft of a Regulation which had been forwarded by us through the prescribed channel of the Sudder Adawlut entitled "A Regulation providing for the use of Stamp Cadjans in common with the money and Law papers described in Sections IX, X and XI. Regulation VIII. A. D. 1808, for establishing Stamp duties on all petitions addressed to the Governor in Council, the Boards of Revenue and Trade for rescinding and modifying certain parts of Regulation VIII. A. D. 1808 and for requiring Licenses for the retail sale of Tobacco in the Provinces of Malabar, Canara and Coimbatore to be written on Stamp Paper."

Extract paras 4, 5 & 6, in
Cons., 9th April 1812.

To Mr. Moore, 9th April, in
Diary Cons., 13th April 1812.

From Mr. Moore, 6th October,
in Cons., 15th April 1812.

From do. 30th October, in
Cons., 2nd November 1812.

680. This Regulation had been drafted under orders conveyed in the letter from the Acting Secretary to Government, dated the 4th April 1812, and we submitted along with it the correspondence which had passed on the subject with the Superintendent of Stamps.

681. The proposed provisions for the use of Stamp Cadjans in common with Stamp Paper did not appear to require any particular remark. We observed, that with a few inconsiderable exceptions their use was subject to the same rules and restrictions as had been applied to the use of the Stamp Papers for which they were intended to be optionally substituted, both sides of the cadjan, we remarked, might be written upon, and we had not thought necessary to establish any restrictions with respect to the size of the writing or the space between the lines.

682. With regard to the sizes of the cadjans which were left to be determined by the Governor in Council on our recommendation, we begged leave to refer to the communication from Mr. Ellis, enclosed in Mr. Moore's letter, dated the 6th October last.

683. We proposed in the first instance to stamp both species of the cadjans noticed in Mr. Ellis's letter, viz. the Srifalani and the Palmira until experience should determine which was entitled to the preference, and we begged leave to recommend that the dimensions pointed out by Mr. Ellis as suited to the several deeds and instruments for which the cadjans were intended to be used might be adopted.

Section VIII.

684. We proposed to allow the Collectors the same Commission on the sale of Stamp cadjans as on the sale of Stamp papers.

685. Persons forging or using or having in their possession forged Stamp cadjans were declared liable to the same pains and penalties as persons forging or using, or having in their possession forged Stamp papers.

Section IX.

686. It having been considered expedient that petitions addressed to the Governor in Council and to the Boards of Revenue and Trade should be subject to the payment of a stamp duty, provisions to that effect were inserted in the draft of the Regulation.

687. In the first instance, we had proposed to extend this duty to petitions addressed to Collectors of Land Revenue and of Sea Custom and to Commercial Residents, but on consideration we stated that we saw reason to apprehend that it might be oppressive in its operation and the provisions in the draft therefore extended only to petitions addressed to Government and to the Boards of Revenue and of Trade.

688. We did not consider it necessary to vary the size, description or value of the paper intended for this purpose, we proposed that two annas should be the amount of the stamp duty and for the purpose of preventing the introduction of superfluous matter into the petitions, we suggested that the paper should be of the size mentioned in the margin.

Length 1 foot, breadth 8
inches.

689. As cases might occur in which petitioners might be unable to pay the stamp duty, provision we remarked, had been made for granting the paper free of duty to such persons on their producing satisfactory evidence or on their making affidavit of their poverty.

690. The inconveniences resulting from the operation of Section V. Regulation VIII, A. D. 1808 were brought to the notice of Government in a communication, dated the 4th July 1811 and in lieu of the rates therein specified, we proposed to levy a stamp duty on Abkary Licenses in proportion to the annual rent payable by the renters, the lowest duties being 5 Rupees payable on an annual rent of 500 Rupees or under and the highest duty being 50 Rupees payable on an annual rent of 5,000 Rupees and upwards.

691. The stamp duties which we proposed to levy on Licenses granted for the retail sale of Tobacco in the Provinces of Malabar, Canara and Coimbatore varied from one Rupee to two annas. The lowest duty was leviable on an average annual sale of one maund or under and the highest on an annual sale of 15 maunds or upwards. The rates abovementioned, we remarked, had been established in communication with the Collectors of Malabar, Canara and Coimbatore and as those proposed by Mr. Read were the most moderate, we explained, that they had been adopted.

692. In the 7th paragraph of the letter to Government, dated the 19th March 1812, we had proposed that a stamp duty of one or two annas should be levied on Rowannahs or passes for goods under the value of 10 Rupees, which by Section III. Regulation VIII, A. D. 1808 were exempted from the payment of the Stamp duty. In reply, Government were pleased to

See para 7, of letter.
From Mr. Secretary Hill,
dated the 4th, in Cons., 9th
April 1812.

direct that the Section abovementioned should be rescinded and that the Rowannahs for the goods in question should bear a duty of two annas. On a consideration of the subject, we were of opinion that a stamp duty of two annas would be too high, adding no less than 1½ per cent. to the duties already payable on goods of the value of 10 Rupees and 2½ per cent. to the duties payable on goods of the value of 5 Rupees, we therefore proposed that the Rowannahs in question should bear a stamp duty of one anna only.

693. The last Section of the Regulation rescinded Section XIV. Regulation VIII. A. D. 1808, and relieved the Superintendent of Stamps and the officers acting under him from endorsing their signature on the stamp papers issued from the Office of Stamps.

694. We had understood that the endorsement of papers in the Office of Stamps was attended with considerable inconvenience, and as some time must elapse before the proposed Regulation could be promulgated, it might we thought perhaps be expedient to dispense at once with the signature of the Superintendent or his subordinate officers. For this purpose, we were of opinion, that a Circular communication to all the officers entrusted with the distribution of stamp papers would be sufficient, and we accordingly begged leave to suggest that such a communication might be made and that on all stamp paper issued from the Office of Stamps after the 1st April, the signature of the Superintendent or of the persons acting under him might not be required.

695. On the 3rd September last, we received from the Government a communication from the Supreme Government and were called upon to submit an opinion as to the expediency of dispensing with the signature of the Superintendent of Stamps.

From Mr. Hill, 3rd, in Cons.,
6th September 1813.

696. In reply, we observed that since experience in Bengal had proved that the signature of some public officer was absolutely necessary to prevent the forgery of stamped papers, we were of opinion that it would be preferable that this duty should be divided among the several Collectors and their Assistants in the interior than that it should be imposed upon a few officers at the Presidency, we accordingly recommended that a provision to this effect should be inserted in the new Regulation about to be promulgated.

To the Chief Secretary, 6th,
in Cons., 6th September 1813.

697. In the event of the adoption of this suggestion, we conceived that in order to prevent fraud on the part of the Native servants of Collectors, it would be requisite to provide that all *unsigned* stamped papers should continue under the immediate custody of the Collector or of his Assistant, for otherwise, we observed the signature of these officers might be obtained to forged papers not received from the Stamp Office.

698. Stamped cadjans could not, we remarked be authenticated by any European officer, if therefore it should be considered necessary to provide for the execution of this duty, it must we explained, be done by means of a native to be entertained for the purpose by the Superintendent of Stamps, but we did not consider that any considerable check to fraud would be established by such signature.

699. In reply to this we were informed, that your Excellency in Council, concurred in our opinion, that it was preferable to divide the duty of authenticating stamped papers by the signature of an European officer among the Collectors and their Assistants, to imposing it undivided upon the Superintendent; we accordingly received the draft of the new Stamp Regulation as it had been sanctioned by the Supreme Government and were desired to insert the Provisions regarding the authentication of stamped papers which we had recommended.

From Mr. Secretary Hill,
8th October 1813, in Cons.,
15th do. do.

700. We considered it impracticable to authenticate stamped cadjans by the signature of an European officer, the Governor in Council deemed it proper, that before they were brought into use, an inquiry should be instituted whether they would probably be subject to forgery, for in that case the advantages of using stamped cadjans would not it was observed, compensate for so great an evil.

To the Chief Secretary, in
Cons., 22nd October 1813.

701. Under date the 23rd October last, we submitted to Government the Sections which we proposed to substitute for Sections VI. and XVI. of the draft in question.

702. We stated that at first we were not inclined to consider the signature of a native to be a sufficient security against the forgery of stamp cadjans, but if the cadjans were required to be

signed first in the Stamp Office and afterwards by the Agent of the Collector as provided in the revised Regulation, we submitted our opinion that a considerable check against fraud would be established, for unless by the collusion of two persons in different offices and situated at a great distance from each other, it would not we remarked be practicable to commit a forgery without great risk of detection.

703. We were informed in reply, that His Excellency the Governor in Council had been pleased to enact the Regulation agreeably to the corrected draft, but as his doubts regarding the efficacy of the means provided for guarding against the forgery of cadjans had not been removed, His Excellency in Council desired that so much of the Regulation as related to cadjans might not for the present take effect.

From Mr. Secretary Hill,
9th, in Cons., 16th November
1813.

To the Chief Secretary, in
Cons., 15th October 1813.
From Mr. Moore, 7th, in
Cons., 12th October 1812.
From do. do. 28th, in Cons.,
31st December 1812.
From do. do. dated 20th, in
Cons., 22nd April 1813.
From do. do. 21st July, in
Cons., 26th July 1813.

704. Under date the 15th October last, we submitted for the information of His Excellency the Governor in Council, the letters from the Superintendent of Stamps noted in the margin, forwarding his quarterly Reports on the Stamp Revenue for the late official year 1812-13.

705. From the Statements marked 1 and 4 in the several Reports, it appeared that the gross receipts of Revenue from Stamps from the 1st May 1812 to the 30th April last amounted to ... Star Pagodas ... 80,960 43 16½
The charges for the same period were ... 11,968 14 5
Leaving a net Revenue of ... 68,992 29 11½
exceeding the net Revenue of the year 1811-12 in the sum of Star Pagodas ... 3,738 7 3¼

706. We stated, that the excess of paper found in the office and reported by the Collectors, the value of which for the whole year as shewn in the Statements was Rupees 48, Annas 14 had been carried by the Superintendent to his own debit. We requested that we might be authorized to permit Mr. Moore to destroy the paper damaged in the year 1812-13 and to write off the amount of it 3,133-10 on his furnishing to us a satisfactory explanation regarding the very great quantity of paper damaged in his office in the quarter ending on the 31st July 1812; we likewise requested that he might be authorized to carry to account the value of the deficient papers being Rupees 28, Annas 12.

707. In his report, dated the 7th October 1812, the Superintendent we observed had submitted copies of two Statements furnished to his office by the Collector in Guntoor, shewing the loss sustained by issuing Stamp paper to the renters of Abkary Licenses in that District for Fuslies 1220 and 1221 amounting to Rupees 1,587, Annas 9, Pice 6¼. This sum we remarked was the difference between the value stamped on the paper and that received by the Collector.

708. The circumstances which rendered necessary the issue of Licenses of the 6th class, exempting at the same time the Abkary Renters to whom they were issued from the payment of the whole of the duty stamped on the paper, were brought by us to the notice of the Honorable the Governor in Council under date the 4th July 1811; and in concurrence with our opinion, the Governor in Council we remarked had been pleased to direct that the Stamps for Abkary Licenses should be altered, as the inscription upon it of the value of the paper had originated in error and was productive of inconvenience, and further that the value of the paper for those Licenses should be left undetermined as proposed by the late Superintendent until the paper should be issued by the Collector.

709. The rates of duty noted in Section V, Regulation VIII 1808 having been added by mistake to the inscription on the stamp, there had we explained in fact been no real loss, and we recommended that the Collector might be relieved from the debit standing against him of Rupees 1,587, Annas 9, Pice 6½ as above stated.

710. In his letter dated the 20th April last Mr. Moore submitted copies of part of a correspondence which passed between him and the Collector in Canara relative to a quantity of paper which was found to be unsaleable in that District as well as in Malabar and Coimbatore.

711. It appeared that the Collector having represented this circumstance to the Superintendent, was directed to transmit the paper to the Presidency, and that on its arrival at Madras 7,152 of the papers, were found to have been rendered useless by the signature of the Collector and his Assistant having been attached to them; under the explanation given by the Collector, we begged leave to recommend that the amount of the paper might be written off in the accounts of Mr. Read.

712. We stated however that we would call upon the Superintendent to state whether it could not be otherwise disposed of.

713. We further requested that the disbursement of Pagodas 77½ on account of ten wooden horses represented in the concluding para of the Superintendent's letter to be necessary for the preservation of the paper in his office might be sanctioned, and also that he might be authorized to restore to the Collector in Vizagapatam the sum of 1 Rupee, 4 annas which had been made good from his Commission, the value of certain Stamp paper destroyed by freebooters in that District as reported by the Superintendent under date 21st July last.

714. We were informed in reply, that your Excellency in Council had derived much satisfaction from the result of the Comparative Statement we had submitted, which shewed an increase of Revenue from Stamp duties during the last official year above the receipts of the preceding one to the amount of Star Pagodas 3,733-7-34½.

715. The Superintendent was permitted to destroy the paper damaged in 1812-13 and to write off the value of it in his accounts, Rupees 3,133, anna 10 upon his affording us a satisfactory explanation of the circumstances which had caused so large a quantity of paper to become useless; we were directed to submit to your Excellency in Council the information we might receive upon this subject from Mr. Moore.

716. The explanation we had submitted of what appeared to be a loss on the issue of stamp paper to the renters of Abkary Licenses in the District of Guntur being deemed perfectly satisfactory, the Collector of that District was relieved from the debit standing against him of Rupees 1,587, annas 9, pice 6½.

717. His Excellency in Council was pleased to give authority for writing off in the accounts of the Collector in Canara the amount of paper returned by him to Madras as unsaleable and found upon its arrival to have been rendered unserviceable by the signature of the Collector and his Assistant.

718. Sanction was also given for the disbursement of Pagodas 77½ on account of wooden horses to preserve the paper in charge of the Superintendent and for the repayment of 1 Rupee, 4 annas to the Collector in Vizagapatam on account of stamp paper destroyed by freebooters in his District, which sum had been deducted from his commission.

To Mr. Moore, 5th, in Diary
Cons., 9th November 1813.

719. These orders were duly communicated to the Superintendent of Stamps, whose explanations when received will be submitted to Government.

TOBACCO MONOPOLY.

720. Under date the 20th April last, the Honorable the Governor in Council was pleased to transmit for our consideration and report copy of a letter from the Resident at Travancore, respecting the supply of the Tobacco monopoly established in the territory of Cochin. Our report on this subject was submitted for the consideration of His Excellency the Governor in Council, under date the 21st June last, together with the correspondence which had passed with the Collector in Malabar as noted in the margin.

721. We observed that the monopoly of Tobacco appeared to have existed in Cochin before it was introduced by the British Government into Malabar, and the Collector explained that at that period the Cochin Government drew its supplies direct from Coimbatore after the establishment of the Malabar monopoly, this mode of supplying the Cochin Territory, we remarked was found to interfere with the interest of this Government either by affording facilities to clandestine importation into the Company's Districts or by enabling the retail dealers in Cochin to undersell the retail dealers in Malabar. The Collector in Malabar therefore entered into an agreement with the Cochin Government to supply them with Tobacco at Pagodas 80 per candy of 640 lbs., to which price at the period of the imposition of Town duties, the duty levied in Coimbatore (Pagodas 7½ per candy) was added. By this mode of supply, we remarked, injury to the Malabar monopoly had been prevented, and this Government had saved a Revenue from the difference of price and from the inland duty of about Pagodas 10,500 per annum.

722. The Resident in Travancore proposed to revert to the former system of drawing the Cochin supplies direct from Coimbatore, and as it did not appear that the right of the Rajah to adopt this measure could be questioned, we were of opinion that the matter should be left entirely to the decision of the Cochin Government in communication with the Resident, we considered it our duty at the same time to submit that as any change in the existing system might renew the evils formerly experienced, it seemed to us preferable to continue the existing system of supply through the Collector of Malabar reducing only the price at which Tobacco was now furnished to such a standard as might render it as cheap to the Cochin Government, as any of an equal quality to be procured elsewhere. Should His Excellency the Governor in Council approve of this suggestion, the Resident we remarked, might be directed to communicate with the Collectors of Coimbatore and Malabar upon the subject.

723. His Excellency the Governor in Council, in reply was pleased to express his concurrence in our opinion that the enhanced price charged by the Collector in Malabar for the Tobacco which he supplied to the Cochin Circar was at variance with the Rajah's right to purchase that article on the most favourable terms on which it was to be procured, and that the practice ought therefore to be discontinued. His Excellency in Council was however disposed to think that with the view of obviating the evils which led to the existing arrangement for the supply of Tobacco to the Cochin Circar, it was of importance that the article should continue to be supplied through the intervention of the Collector in Malabar. The monopoly of Tobacco which had been introduced into Coimbatore for the purpose of aiding and protecting the Malabar monopoly, it was observed gave particular facility to this arrangement, and we were informed that the price at which the Tobacco was in future to be supplied would be limited to the prime cost and charges together with the established duty on the exportation of the commodity from Coimbatore.

From Mr. Secretary Hill,
2nd, in Cons., 8th July 1813.

To Mr. Warden, 29th July,
in Diary Cons., 2nd August
1813.
To Mr. W. Garrow, 29th July,
in Diary Cons., 2nd August
1813.

Proceedings of the Board, in
Cons., 2nd September 1813.
From Mr. W. Garrow, 19th,
in Cons., 1st July.
Do. do. 23th, in Cons., 1st
July.

From Mr. A. Read, 21st
August, in Cons., 2nd Sept.
To the Chief Secretary, 20th
September, in Diary Cons., 1st
October.
To Mr. A. Read, 28th Sep-
tember, in Diary Cons., 1st
October.
To Mr. W. Garrow, 23th
September, in Diary Cons., 1st
October.

727. We also directed Mr. W. Garrow to furnish an Annual Report on the supply of Tobacco in each Fusly to Malabar, Canara or Travancore respectively, shewing the prime cost and charges of every kind incurred on account of the supply, the rates at which the Tobacco is delivered and the consequent net advantage to the Revenue of Coimbatore, or to the revenues from the monopoly existing in Malabar and Canara on a comparison of the existing rates of supply with those which formerly obtained an order that a clear view might be had of the extent of the benefit which might have resulted from the change which had taken place.

728. We also acquainted Mr. Garrow that we were anxious to receive from him report which he had promised regarding the wastage of Tobacco, the loss from wastage, we remarked would of course form one of the items of the charges.

729. The Collector of Canara had urged the expediency of obtaining the future supplies of Tobacco for that Province from the Mysore country; a great part of the quantity furnished to him from Coimbatore it appeared was damaged, so that the Coimbatore Tobacco, we remarked might perhaps be scarcely thought to have yet had a fair trial in Canara, we were of opinion however that the vicinity of Mysore, where Tobacco is cultivated to a considerable extent must present occasion for illicit traffic with Canara, and we are inclined to think that any saving which might eventually be effected by drawing the supplies for Canara from Coimbatore would be counterbalanced by the loss which the revenues in Canara would be likely to sustain from smuggling unless some part of the produce of Mysore were purchased by Government for the legitimate supply of the monopoly in Canara.

730. Independently of this consideration, it would not we conceived be just or proper to force upon the inhabitants of Canara the consumption of an article to which they had expressed themselves decidedly averse, while it was in the power of Government to procure a supply of that to which they give a preference, and we accordingly authorized the Collector in Canara to procure the future supplies for that District from the Mysore country.

731. The monopoly price of Tobacco in Canara, we remarked was Pagodas 61-22-40 per Candy of 560 lbs., excepting in the four Northern Moganies of Ankala, where it had been fixed at the reduced rate of Pagodas 57-6-34 per Candy on account of the facility afforded to smuggling by the vicinity of the Portuguese territory. Mr. Read proposed that the monopoly price should be reduced generally to Pagodas 50 or 55 per Candy of 560 lbs.

724. We were directed to instruct the Collectors in Coimbatore and Malabar to communicate with the Resident in Travancore on the means of carrying this arrangement into effect, if it should be considered advantageous to the interests of the Rajah of Cochin, which was done accordingly.

725. At our meeting of the 2nd September last, we took into consideration several letters from the Collectors in Coimbatore and Canara respecting the monopoly of Tobacco established in these Districts.

726. Being desirous of possessing at the close of each Fusly an explicit report on the monopoly of Tobacco in Coimbatore, we directed Mr. W. Garrow to furnish in future an account shewing first the prime cost of the quantity of Tobacco purchased for the use of the population of his District. Secondly, the quantity sold, rates of sale and amount of gross proceeds, and thirdly, the net Revenue after deducting the expense of the establishment for the management of this monopoly.

732. The climate of the Western Coast is such as to render the use of Tobacco almost essentially necessary to every class of the community, and in regulating the price we considered it to be obviously desirable, that it should not exceed the means of the lowest classes, who must be by far the most numerous and consequently the principal consumers; we had for some time past been inclined to the opinion that the monopoly price in Canara was too high especially as regarded the immediate cultivators of the soil, some of whom were represented as emigrating for a few months to Mysore, in order to obtain by their labor there, a quantity of Tobacco sufficient for their consumption during the rest of the year that they resided in Canara and which had been confiscated on account of its illegal importation. It appeared to us obvious, that if the annual gains of this class of the community in Canara were insufficient to enable them to purchase Tobacco there at the present monopoly price, the tax must be less productive than it would be if the price were reduced; we therefore submitted the letter from Mr. Read for the information of His Excellency the Governor in Council and recommended that the monopoly price for Tobacco should be reduced generally in Canara to Pagodas 55 per Candy, in the first instance, and if the consumption should be found in consequence to increase, we intimated our intention to take into consideration the expediency of reducing the price still further, as proposed by the Collector.

733. In reply, His Excellency the Governor in Council remarked that it appeared by the Collector's report that the quantity of Tobacco lately sold, fell considerably short of the consumption of former years and of the quantity which considering the habits of the people and the nature of the climate, might be fairly considered as the natural supply of the country.

734. This diminution, it was observed, appeared to be sufficiently accounted for by the quantity of the Tobacco lately tendered for sale under the monopoly, which, whether inferior at all, or in whatever degree to that of Mysore, was clearly shown to be far less grateful to the taste of the inhabitants in the greater part of Canara, a circumstance which, it was remarked would naturally operate as a temptation to the practice of smuggling.

735. Tobacco of the growth of Mysore having been for a great length of time in general use over the greater part of Canara, His Excellency in Council saw little reason to doubt that the fair purchase and consumption would be considerably increased, if the supplies for that District were in future procured by the Collector from the Mysore country and those from Coimbatore discontinued. His Excellency in Council was therefore pleased to approve of the orders we had issued to that effect.

736. The monopoly sale price of Tobacco in Canara appearing by the Collector's report to be so high as almost to deprive the lower orders in that community of what might be fairly considered as to them a necessary; His Excellency in Council taking into consideration the further reasons alleged by us, was pleased to fix the sale price for the present at fifty-five Pagodas per candy, and orders to this effect were immediately issued to the Collectors.

CUSTOMS.

737. The Circular instructions, which on the promulgation of Regulation I. A. D. 1812, we issued to the several Collectors for establishing a general inland duty upon all goods imported into, passing through, or sold within the territories subject to this Presidency having been approved by Government under date the 12th May 1812, we had the honor, under date the 8th July last to submit to your Excellency in Council the replies of the Collectors, to this Circular communication requesting sanction to the establishments which they had deemed it requisite in the first instance to entertain for the collection of the duty in question.

738. We subjoined the following abstract taken from the statements which had been furnished by the Collectors, shewing the actual gross collections and charges in the Sayer Department for Fusly 1221, the proportion which the latter bore to the former and the sums estimated under these heads for Fusly 1222.

Fusly 1222.

739. In this statement, the Town of Madras, we remarked was not included, the customs at the Presidency being collected under a separate Regulation (III. of 1812) neither was Seringapatam included, because being an isolated station, the instructions for converting the Town duty into a general inland or transit duty, were not applicable to that place.

740. We stated that the actual collections from Land Customs in Fusly 1221 (excluding Madras and Seringapatam) amounted to Star Pagodas 6,17,647-24-37, the charges to Star Pagodas 1,20,500-17-15 and the net Revenue to Star Pagodas 4,97,647-17-15, and that the charges were to the collections in the proportion of 19½ per cent, that in Fusly 1222, the gross Revenue from the Sayer was estimated at Star Pagodas 6,44,434-6-17, the charges at Star Pagodas 1,57,848-42-8, and the net Revenue at Star Pagodas 4,86,585-8-14. The estimated charges bearing to the estimated collections a portion of no less than 24¹¹/₁₆ per cent. and the increase of charge reducing the estimated net Revenue for Fusly 1222 below the actual net receipts for the previous Fusly in the sum of Star Pagodas 11,062-9-1.

741. The Custom Revenue in former times, we remarked had been usually rented, when the net Revenue alone appeared in the accounts. That method of realizing this branch of the

public Revenue having been pronounced defective, the collections, we remarked had been made for many years past under the superintendence of the Collectors. The expense of collection from the nature of the Revenue and the necessity of guarding against frauds and smuggling, must, we remarked be greater than those attending the collection of any other branch stations, we observed are kept up, at which the collections are scarcely sufficient to cover the charges, but which, if abandoned would cause trade to pass through that station to the loss of Revenue derived at other stations. When more experience had been derived under the present Custom Regulation, we were willing to hope that a reduction of the present charge might be practicable.

742. We explained that the operation of the new Custom Regulations was highly favorable to the Revenue from Sea Customs, but that it was rather adverse to any immediate improvement in the inland Sayer. For the reasons stated by the Custom Committee, the inland duty had been reduced one-sixth or from 6 to 5 per cent, the duty on grain had been altogether abolished, except at the frontier and though these Regulations substituted a general inland for a partial Town duty, it was explained by the Committee who framed them that they might be considered rather as legalizing the existing system than as creating a new one, for that in consequence of the trade and population of these territories being scattered in villages, not concentrated in towns, the former partial town consumption duty had in the greater number of these Provinces lapsed from necessity into a general inland duty similar to that provided for in the new Regulation.

743. The defalcation of Revenue arising from the reduction in the rate of general duty and the abolition of customs on grain, was expected to be made good by extending the operation of the customs in those Districts in which the former Town duty had not yet assumed the shape of a general inland levy. This expectation, we observed had in some degree been realized for the gross collections in Fusly 1222 were estimated to exceed those in the preceding year and this estimate did not appear to be over-rated*, but it must, we conceived of course be obvious that the same establishments was requisite to collect a duty of 5 as was necessary to levy a duty of 6 per cent. The reduction of the rate of duty had raised the proportion which the charges bore to the gross Revenue and this proportion had been still further increased, because, in consequence of the change from a Town-duty to a general inland duty, it had become necessary to establish more Chowkies and to entertain more servants for the purpose of giving the intended effect to the operation of the new Regulations.

744. With this view, we explained the circular instructions before mentioned, granted a discretionary authority to the Collectors to increase their establishments in the first instance in such manner as they might consider most likely to improve the Revenue, but they were at the same time informed that unless an increase of establishment were attended by a proportionate addition of Revenue it would be their duty immediately to reduce the number of their customs servants. In the letters which accompanied our address under notice, the Collectors, we observed had entered the full establishments at first entertained, and we begged leave to refer your Excellency in Council to these communications for particular information respecting the alterations proposed in each District.

745. In the letters in question, the increase of charge in the Customs for Fusly 1222 was estimated at Pagodas 37,348-24-68, but we explained that since these letters were submitted, great reductions had taken place in Salem and Chingleput where the estimated increase was higher* than in any other Districts, and we had no doubt that further experience would have enabled other Collectors to modify their establishments according to our instructions and to place them on an efficient and permanent footing.

* N. B. S. Pgs. F. C.
Chingleput... 8,624 4 62
Salem..... 6,318 38 36

746. We stated that we had required the Collectors, in submitting the estimated charges for Fusly 1223 for sanction to revise their establishments and to compare the collections at each station with the charges; and we proposed to regulate the Custom Establishment for each District on a scale of moderation and efficiency; in the meantime we begged leave to recommend that under the explanations afforded by the Collector's each of the estimated charges in the Sayer Department for Fusly 1222 included in the total sum of Pagodas 1,57,848-42-3 might receive the general sanction of Your Excellency in Council.

747. In some Districts, prior to the enactment of the present Custom Regulations, a separate establishment we observed had been entertained at the Huzzoor Catcherry exclusively for the superintendence of the Sayer Department. Conceiving that the adoption of this principle generally would tend to the improvement of the Revenue, we suggested it to the Collectors in Circular Orders which were issued on the introduction of the existing Regulations, and accordingly we remarked a small Huzzoor Establishment had since been entertained on this account by each Collector, it appeared to us unnecessary to enter into any detail of the other items of increase in each District, they consisted entirely of alterations in the situation and number of Chowkies and in the number of servants attached to them, we had already explained that these arrangements were merely temporary and that further experience was required to enable the Collectors to determine the extent of the establishment requisite for the efficient collection of the Custom Revenue.

748. We were happy to state that the Provisions contained in the new Regulations for the prevention, detection and punishment of fraud, appeared on experience to be well calculated to answer the intended effect, we stated that the return of Rowampahs to the officers by whom they were originally issued, had led to the detection of considerable abuses on the part of the native Sayer servants, and we trusted that this with the other checks which had been established, aided by the exertions of the Collectors and their Assistants would lead to the progressive improvement of this department in efficiency and productiveness.

749. We took this opportunity to state, that soon after the new Regulations were introduced, it was brought to our notice, that the levy of duty on numerous trifling and petty articles was the cause of vexatious interruption to passengers and to the inhabitants of the country generally and of undue exactions on the part of the Sayer servants. The general inland duty of 5 per cent. to be levied under the provisions of the new Custom Regulations, we explained was intended to be collected on the trade of the country, not on small quantities of goods in the possession of individuals intended for their private consumption, which previously had in general been subjected to the duty, we stated that we had therefore been induced to issue circular instructions to the Collector's directing them to forbid the levy of duty upon an article the value of which might not exceed one Star Pagoda, provided it appeared that it was not intended for sale.

750. From this exemption, piece goods were expressly excluded, because we were of opinion that all cloths should be held liable to duty, the payment of which was to be ascertained by the Chop, Betel, Tobacco, Ganja, Bang and Godauk, we remarked were also excluded as they were liable to the levy of a particular consumption duty at certain of the most populous places in the interior.

751. We had reason to hope that these instructions had the effect of removing the inconvenience complained of, and we trusted that they would be approved by His Excellency the Governor in Council.

752. We were informed in reply that the explanations which we had afforded, appeared to the Governor in Council to account satisfactorily for the increased amount of the charges on the Sayer Revenue and for the increased ratio which they have to the collections, but His Excellency in Council relied upon our expectation of their being reduced, and was also willing to hope that the new Regulations for this branch of the public resources when they had further time to operate would prove more productive than they had hitherto done. The pressure of taxes upon the prosperity of the country and the comforts of the people, it was observed was chiefly to be lamented when a large proportion of their produce was swallowed up in the expense of collecting them.

753. With these observations the Governor in Council sanctioned the estimated charges on the Sayer Revenue of Fusly 1222 amounting to Pagodas 157,848-42-3.

754. The Governor in Council, learned with satisfaction that the new provisions against the frauds practised in regard to this branch of Revenue had been found effectual and entirely approved, our instructions to the Collectors to levy no duty on articles of trifling value not intended for sale.

755. On the 15th of March last, we submitted for the information of the Honorable the Governor in Council a copy of a letter to the Collectors, under date the 16th September last, the object of which was to obtain their opinion as to the most convenient size and the most proper inscription for the Chowkie Chops used for stamping piece goods, and a statement of the number which each Collector might require.

756. It had been complained that the awkward impression and large size of the stamp in common use disfigured and depreciated the value of the finer cloths, and that the rude manner in which the stamps were cut rendered the imitation of them so easy that frauds on the customs by this means had become not unfrequent, we therefore proposed that the stamps throughout the Provinces under this Presidency should be uniform, both with respect to shape and dimensions, and that they should be made at the Presidency and transmitted thence by banghy to the several Collectors.

757. Being of opinion that the Provisions of Section IV, Regulation III. A. D. 1812, might with advantage be extended to the Provinces, we considered it advisable as a preliminary step to the introduction of this arrangement that the stamp for coloured cloths should be distinguished from that used for white cloths.

758. On a consideration of the letters received in reply to the Circular communication in question, we proposed to Government that an inch diameter should be the general dimension for all Custom Chops for ordinary piece goods, and that to distinguish the stamp for painted goods from that for white goods, the former should be of a square shape and the latter circular; that the inscription on each stamp should consist merely of the name of the respective Districts with a separate number for each Chowkey in English and the native languages, and that this inscription should be raised and not cut in the stamp.

759. For piece goods of a superior quality such as Shawls and Muslins, we proposed that the Chop should be only half an inch in diameter.

760. We begged leave to recommend that the Mint Master might receive instructions to prepare the stamps in question according to forms with which we stated that we would furnish him.

761. We also begged leave to recommend that the Mint Master might be authorized to comply with such indents for stamps as the Collectors might hereafter transmit through this office, after the first supply should have been furnished.

762. We were informed in reply, that the Mint Committee had been directed to furnish the stamps required for the Collectors as we had recommended, and some have already been received and despatched to the interior.

From the Chief Secretary,
23rd March, in Cons., 25th
March 1813.

763. In the letter from the Collector in Coimbatore noted in the margin, Mr. Garrow requested our instructions as to the levy of duty upon cloth rejected at the Commercial Factory on its return thence to the weaver, and as any decision that might be passed on this point would be equally applicable to other Districts, we deemed it proper to submit the question generally for the orders of your Excellency in Council.

From Mr. Garrow, 16th
August, in Cons., 30th August
1813.

To the Chief Secretary, 30th,
in Cons., 30th August 1813.

764. We stated that a reference to the letters addressed to us by the Secretary to Government in the Revenue Department, under date the 1st November and 7th December 1811 would shew, that previously to the promulgation of the new Custom Regulations, instructions were issued for the free passage of all goods both to and from the Factory, but we observed that Regulation I. 1812, which was afterwards passed by Government, changed the particular consumption duty on import into Towns into a general inland duty, leviable either on import on transit or on sale, and that though an exemption was provided in favor of goods passing from the weaving villages "to the Factory" no exemption from the general duty having been made in favor of rejected cloth returning from the Factory to the weavers, the Collectors, in our opinion were justified by the Regulations in demanding duty thereon. Whether orders to the contrary should be issued by us, was a point which we submitted for the determination of His Excellency the Governor in Council.

765. We thought that it might not be improper in this place to state, that with a view of restricting the general inland duty to the trade of the country and of exempting individuals from oppression or exaction, soon after the promulgation of the new Custom Regulations, we had taken upon ourselves to direct that all cloth under the value of two Rupees should pass free of duty, but we explained that we had been obliged almost immediately to rescind this order, as it opened a door to abuses of serious injury to the Revenue and was found to offer a premium to fraud rather than to afford relief to indigence. We were apprehensive that a partial exemption in favor of cloths returned by the Commercial Department to the weaver, would be attended with similar consequences since a general inland duty had been established.

766. We entirely concurred with Mr. Garrow in opinion, that it must be the interest of the Commercial Department rather to discourage the manufacture of inferior cloths by the strict levy of duty on rejected goods than to encourage it by this temporary exemption from tax, and we conceived that the stamp affixed on payment of duty would prove a check against the weavers returning the rejected goods to the Factory in new consignments, a deception we observed not unusual, and as the Collector stated, difficult of deception.

767. With regard to the remark of the Commercial Resident, that the duty should be levied at the market, we observed that no small portion of cloth in the interior was purchased by the consumer direct from the weaver himself; indeed the Collector stated that the head weavers were constantly in the habit of disposing of rejected cloth on the road wherever a market offered paying the regular duty at the Chowkies, if duty upon such cloth were not levied until it reached the under weaver, we thought it evident that frauds on the customs might be com-

mitted by the head weavers to an unlimited extent, and we conceived that perhaps the prevention of fraud by the existing system was the real cause of the complaints which these persons urged against it.

768. We were of opinion that by stamping the rejected goods at the Factory as if duty had been levied thereon, and taking security from the head weavers for the payment of the duty within a period not exceeding three months, all cause of complaint on the part of the weavers would be done away, while fraud on the customs would be effectually prevented, and we thought that the head weavers who were already responsible to a larger amount on account of the underweavers, could not reasonably refuse to increase that responsibility to the extent of only 5 per cent. merely on the rejected cloths. We accordingly submitted that this suggestion should be referred to the Board of Trade, in order that if it were considered unobjectionable, it might be generally adopted.

769. We subsequently received a letter from Government, in which with reference to the instructions furnished to us under date the 7th of December 1811. Your Excellency in Council transmitted for our information copies of two representations received from the Board of Trade with copies of their respective enclosures regarding the inconvenience and other evil consequences which had resulted in the Districts of Coimbatore and Tanjore from the demand of a duty upon rejected cloths in transit from the Factories to the weavers by whom they were manufactured. The instructions above referred, it was observed expressly prohibited the levy of such a duty, and it was stated that the Custom Regulations of 1812 were certainly not intended to authorize it, we were therefore directed to give such orders as might obviate the difficulty in providing the Company's investment which had proceeded from this cause.

770. In the letter before recited, we had given it as our opinion that the levy of duty from rejected cloths appeared justifiable under Regulation I. 1812, and in replying to these subsequent orders, under date the 9th September last, we begged leave respectfully to submit that on a reconsideration of the subject, we could not discover any reason for altering our sentiments respecting the legality of this demand.

771. We found it difficult to admit that cloth rejected as unfit for the Company's investment could be considered as the property of the Company, except in the light of security, but even in that point of view it seemed to us desirable to subject it to some Regulations calculated to afford security against clandestine sale, and we accordingly proposed a measure calculated to prevent the abuse complained of.

772. On the impolicy of altering the Regulation in this respect, we had already submitted observations as our experience suggested, but should our arguments have failed in producing conviction, we begged leave to state that we should be prepared immediately to carry into execution such orders on the subject as your Excellency in Council might be pleased to direct; we had not however as yet been honored by any orders upon this point.

773. At our meeting of the 8th October last, we proceeded to discuss a letter from the Collector in Malabar, under date the 9th November 1812, the 86th, 87th and 88th paragraphs of his Report under date the 16th June last, and a letter from the Secretary to Government in the Revenue Department, under date the 6th April 1813, with its enclosures relative to the inland duties.

Proceedings of the Board,
in Cons., 8th Oct. 1813.
To the Chief Secy., 22nd, in
Diary Cons., 26th Oct. do.
In Cons., 19th Nov. 1812.
In Cons., 1st July 1813.
In Cons., 12th April 1813.

774. Mr. Warden in his letter of the 9th of November 1812, represented the impolicy of extending the inland duty of 5 per cent. to the Seaport Towns in Malabar, on the ground that if any duty were levied on importation into these towns, with a view of subjecting their consumption to the tax, it would fall also upon the extensive consignments merely deposited in those places for exportation by sea, an effect which the Collector was apprehensive would produce serious injury to the Revenue and to the general prosperity of the Province.

775. We presumed, that the merchants of Malabar, who constitute a considerable proportion of the population in the Sea Port Towns could better afford to pay a tax of 5 per cent. upon their consumption than the natives in the interior of the country, and we were of opinion that they might be made liable to this tax without its falling upon the export trade by sea; all goods intended for exportation by sea might, we conceived, under proper arrangements, be secured against the operation of the inland duty, the warehouses in the Sea Port Towns, we had understood are extensive and commodious, and that all goods intended for exportation by sea are stored in them, and we conceived that it would be easy to secure all such goods under the joint care of the Collector of Sea Customs and of the owner or consignee. If the owner should wish to export the goods, they could, we submitted be released on payment of the established Sea Custom duty to the Collector of Sea Customs, who might take care that they were duly exported, or if the owner wished to dispose of them by inland sale, a certificate of the payment of inland duty to the Collector of the Land Revenue might, we observed be made a sufficient authority for the release of the goods from under the control of the Collector of Sea Customs.

776. Mr. Warden farther proposed to exempt from all demand, goods imported from the Bombay territories accompanied with a certificate of the payment of the export duty levied there, provided a similar indulgence were extended by the Bombay Government to goods imported into Bombay or its dependencies, accompanied with a certificate of the payment of the duties levied in Malabar. The Collector's reasoning on this point, we deemed equally applicable to Canara as to Malabar.

777. Unless the payment of Bombay or of the Malabar or Canara duties respectively exempted from all further demand, we explained that goods exported from the Bombay territories to the ports in Malabar or Canara or from these Provinces to the ports dependent on Bombay would be liable to an aggregate duty of 13 per cent., we were of opinion that a reciprocal act of exemption as proposed by Mr. Warden, would be beneficial to the trade of both Presidencies. We accordingly submitted to the consideration of the Governor in Council, the expediency of a communication being made on this subject to the Bombay Government.

778. The extract from Mr. Warden's Report of the 16th June last before alluded to, and the letter from Government of the 6th April, referred to the amount of the total duty to be levied in Malabar and Canara, and the proportion thereof to be collected by land or by sea. Mr. Warden, we remarked was of opinion that on articles of produce which had been already subject to a land assessment, no duty whatever should be levied excepting 3 per cent. on their actual exportation out of the Province, we were inclined to think that the aggregate duty of 8 per cent. was too high upon articles which either in Malabar or Canara might be said already to have paid a high land tax, we were therefore of opinion that as applied to these Provinces, the Custom Regulations should undergo some revision, and the export duty on all articles of export, the growth or produce of Malabar and Canara (rice in the latter Province excepted) be reduced to such a rate as should afford no discouragement to the export of the staple article of these Provinces.

779. As many of the articles of export from these Provinces are liable to great fluctuations in their prices, we conceived that the rate of duty only should be declared fixed, but that a discretion should be allowed to the Collectors of Land Revenue and the Collector of Customs to regu-

late the tariff value according to the wholesale selling price, in other words according to the probable demand for export of each article in each year.

780. We called upon the Collector of Canara and Malabar to furnish a list of articles, the growth or manufacture of their respective Districts, the exportation of which it was desirable to encourage, and which it would be advisable to place on the fluctuating tariff.

781. We explained to Government that we could not reconcile the statements contained in the communication of the Collector of Sea Customs to the Board of Trade, with those which we had received from Canara and Malabar. Adverting to the inconsistencies observable in these papers to the expediency of revising the Custom Regulation as applicable to Malabar and Canara and to the propriety of obtaining the opinions both of the Revenue and Sea Custom Officers, as to the amount of the aggregate duty which the trade would bear and the proportions thereof to be levied as a sea or inland duty respectively, we recommended to Government that the Collectors in Canara and Malabar with the Collector and Deputy Collector of Customs in Malabar and Canara might be authorized in communication with each other to revise and amend the existing Custom Regulations as applicable to these Provinces, and be directed to transmit a joint report thereon with an amended Regulation, both in duplicate through the Board of Trade and the Board of Revenue, in order that each Department might submit these documents with their observations for the consideration of His Excellency the Governor in Council.

To Mr. Warden, 22nd, in
Diary Cons., 26th October.
To Mr. Read, 22nd, in Diary
Cons., 26th October.

782. In the meantime, we forwarded a copy of these Proceedings to the Collectors in Malabar and Canara for their information, together with copies of such of the papers referred to as were not already in the possession of these officers respectively.

783. In reply, we were furnished by Government with copy of a letter from the Magistrate in the Zillah of Canara, a copy of its enclosure and copies of the Proceedings of the Governor in Council founded upon our representation and upon the petition of the Mangalore merchants, together with a copy of a letter of instructions on the same subject addressed to the Board of Trade. We were directed to issue such orders to the Collectors of Revenue as might be necessary to give effect to the intentions of the Governor in Council, and were informed that for the present the Governor in Council postponed the adoption of any further measures recommended in our Proceedings above recited.

784. Referring to the anxiety which the Governor in Council signified to us so far back as the 30th of June 1812, and which was again pressed on our attention in a letter, dated the 15th of June 1813, to be fully made acquainted with the operation of the Tobacco monopoly upon the efforts, the manners and the circumstances of the lower orders of the people in Malabar, and with the degree in which the Land Revenue Assessment might have been equalized in that country.

His Excellency the Governor in Council, expressed his request that we had submitted to his notice, and at this late period, no more than a few paragraphs of the Collector's report and those relating to a point, no doubt no important yet not actually operating to the disadvantage of the people, since the Collector stated that he had not given effect to those provisions of the Custom Regulation, to which his reasoning applied. The modification of the Tobacco monopoly on the other hand, was deemed a measure which if expedient at all could not be delayed without injury (since that monopoly was actually in force) and one towards the expediency of which, our opinion, as expressed in our Secretary's letter of the 20th of July 1812 appeared to incline. The Governor in Council concluded with expressing his expectation that we should enable him to report fully upon the Revenue administration of Malabar by the present despatch to the Honorable the Court of Directors.

785. How muchsoever desirous to comply with the wishes of the Government, we must reluctantly defer addressing them on this subject until after the present despatch.

786. The foregoing sheets of this report will sufficiently evince to Government and to the Honorable the Court of Directors that our attention has been occupied by various subjects of primary importance. The Report on the Revenue Administration of Malabar involves so many, so great and such difficult questions that it has had no small share of our serious consideration, but the interests involved in any change of system in that Province demand the most mature deliberation. Our report on the subject is in progress, but we have not yet had leisure to bring it to a conclusion. It is our anxiety to refrain from any measure affecting the rights of the people, our desire to promote their happiness and comfort, and at the same time not unnecessarily to sacrifice the Revenues of Government, that obliges us to defer addressing Government until our undivided attention can be given to this important subject.

IMPROVEMENT OF THE INLAND COMMUNICATION.

787. Your Excellency in Council was pleased; under date the 14th September last, to call upon us to submit for your consideration, any reports that we might have received from the Collectors, regarding the state of the Roads, Bridges and Ferries throughout the country.

788. In a Circular communication, under date the 14th November 1811, recited in a former General Report, we had called upon the Collectors to state their opinions as to the expediency of adopting certain suggestions submitted by Mr. William Garrow, Mr. Ravenshaw and Mr. Wallace for the improvement of the inland communication throughout these Provinces. These instructions were repealed, under date the 3rd September 1812, but the only reports which had as yet been received on this subject were those noted in the margin, which were forwarded for the information of Government, under date the 9th November last.

789. Excepting a few of the principal roads in the Zillah of Chingleput and the Military road that leads through the Ceded Districts, it did not, we observed appear that any of the roads in these territories had ever been repaired at the expense of Government, even the Military road in the Ceded Districts was described to be now "in some places very bad indeed and the Ghauts at Butpulle and between Wuntemullah and Kurpah, though not impassable for Artillery carriages to be yet so very stony and difficult as almost to destroy every conveyance of that sort which is brought through them." We had every reason to believe that the other roads which have been made or repaired, at the expense of Government were also fast approaching to decay, those which had been formed merely by digging ditches and raising the earth in the centre we apprehended so good as the old beaten track, for a raised road not well-kept, is little better than a swamp after the rains.

790. We stated, that there scarcely exist any bridges in the interior of the country although ferries were established at the most frequented passages over the principal rivers not under any systematic management, at some places we remarked they are rented out, and kept up at the expense of Government, and in some cases a considerable surplus Revenue is derived from them; we stated, that in Bellary the net Revenue from this source is about Pagodas 1, in Canara, about Pagodas 500, and in Malabar about Pagodas 4,000 per annum, and that at many stations, the ferries are kept up by boatmen on their account.

791. The importance of an easy and secure communication by land, in a political point of view, as well as to the commerce, the Revenue and general prosperity of the country, we considered to be sufficiently obvious, but to create and to maintain good roads throughout these territories would, we observed involve the disbursement of a large portion of the Revenues of

Government, and considering the existing state of inland commerce, would we observed be found perhaps as unnecessary as it would prove expensive.

792. So long ago as the year 1804, the Government, we remarked had suggested the expediency of opening the communication by land throughout the country and pointed out the importance of "freeing the country from the jungle by which that communication was supposed to be impeded."

See letter, 5th May 1804, paras 10, 12 and 13.

793. The necessary orders had been accordingly circulated to the Collectors in the Northern Circars in particular, and a letter had been received from Colonel Campbell, then commanding the Northern Division of the Army, suggesting measures calculated to produce uniformity in the execution of the proposed repairs, we observed that the result of these endeavours as might be seen from our letter of the 19th May 1803, was not at all satisfactory, the estimates which had been received contemplated the disbursement of very great sums of money, so that Government on the 18th June following, were induced to direct that all further measures should be suspended.

In two Districts only near 2 lacs of Pagodas were estimated to be required for the purpose of opening and repairing roads.

794. The Honorable the Governor in Council, we observed, must be aware that the facility or otherwise of making roads was increased or diminished by a variety of local circumstances. We had often heard the road which runs through the Mysore country highly extolled, but in an elevated table land such as the Mysore country above the ghauts, in the Province of Coimbatore, or in any other dry grain country little more, we observed was necessary than to mark out the road and to build a few bridges and drains, we considered it probable that 20 miles of such a road might be put into an excellent state, for a sum of money that would not render passable at all seasons, one mile of road through a low wet country like the Carnatic or the Province of Tanjore.

795. As the greater proportion of our territories in the Peninsula consists of low wet lands, the roads, we apprehend must ever continue bad during the rainy season, they might, we observed, certainly be improved and rendered passable at an earlier period, by clearing the passes and jungles and by building drains over the water-courses and raising causeways across swamps. This, in our opinion was all that it was immediately advisable to undertake. It would, we conceived be incurring an expense impossible to estimate to attempt to make the roads passable during the rainy season.

796. In many parts of the Northern Circars, wheel carriages, we remarked, from the nature of the country are not in use, the great number of large or of rapid and deep rivers rendering such conveyances very inconvenient, the high roads through these Provinces, therefore we stated to be very little better than paths, often passing through the channels formed by torrents from the hills; or through the beds of tanks in dry weather and round them in wet, we thought it might be proper to widen these paths where they passed through jungle and to establish Ferries on the most improved plan, but the expense of clearing the jungle from its great extent in the Circars, particularly in the Ganjam District, would we apprehended, be very heavy.

797. If it were practicable to survey each line of road of most importance and to point out the most material hindrances to a free and easy transit of troops, stores and the commerce of the country, the improvements so much desired might, we conceived be commenced by the removal in the first instance of the greatest impediments; without some such measure, we were apprehensive that a great and unprofitable expense would be incurred by the issue of any general instructions for the repair of the high roads.

798. Since experience had shewn, that with reference to the Finances of Government, it was not practicable to make roads throughout the country, it seemed desirable, before any farther

expense was incurred, to determine as precisely as possible, the nature of the repairs which ought to be made. We therefore submitted the following suggestions for the consideration of your Excellency in Council.

1st.—That where the road is contracted by the growth of jungle, it be widened according to local circumstances, so as to admit of the free passage of conveyances in general use.

2nd.—That the ascent and descent to rivers be made practicable for wheel carriages where necessary.

3rd.—That Ghauts and passes be cleared so as to admit of the safe passage of wheel carriages.

4th.—That flat bottomed boats or boats with platforms so as to admit of carriages and horses driving into them be built and kept up at the public expense at all rivers requiring them in the Districts under this Presidency.

5th.—That where such boats cannot be used the most convenient boats that can be used shall be kept up.

6th.—That a rate of toll on every person, horse, head of cattle, carriage, &c., passed over on such boats be fixed and levied by boat peons, by authority of Government.

7th.—That no boats be allowed to ply where such boats are established.

8th.—That the whole Revenue derived from such toll form a fund to be appropriated as follows:—

1stly.—To defray the expense of building, keeping in repair and paying the establishments necessary to keep up the boats.

2ndly.—To build substantial bridges over Nullahs *impassable* in the rainy season.

3rdly.—To build similar bridges over such Nullahs as may be passable with difficulty in the rainy season.

4thly.—In making stone causeways or brick and chunam drains across the public roads wherever they are required.

9thly.—That all the convicts who can be spared not of the Zillah only, but of the whole Division be employed, at first under the direction of a few Pioneers commanded by an experienced officer in the execution of such works as may be necessary for the improvement of the Zillah until the whole shall have been completed, their labour then to be extended to other Zillahs.

10thly.—That Choultries be erected at the public expense, a manum of waste land to be granted to each under the control of the Collector.

799. These suggestions, we remarked were taken chiefly from the original proposals of Mr. William Garrow and Mr. Ravenshaw, upon which we had requested the sentiments of the different Collectors. From their reports submitted with our address under notice, it appeared that some of the Collectors objected to the levy of a toll on foot passengers and except at these Ferries, where it had been customary to demand it, we were of opinion that in the first instance at least foot passengers had better be exempted from the tax.

800. The labor of Convicts, we observed already answered the double purpose of punishment to themselves and example to others, but so long as they should be confined to the Zillah station, it must, we conceived continue to be of little benefit to the public. We trusted, that the proper authorities would be able to devise new means for securing the convicts, should such a measure be found necessary, and that a plan so evidently calculated as Mr. Garrow's, to render labor at pre-

sent, unprofitable of great benefit to the country, would not be relinquished under a supposition that it would afford facilities to the escape of the convicts until it had at least been given a trial.

801. The concluding part of Mr. Garrow's letter, under date the 28th July 1812, contained some observations respecting the improvement of the Native Towns which appeared to us to be deserving of serious attention, the fifth of most of the considerable villages in the interior, must we conceived, tend to the propagation of epidemical diseases, too frequently experienced in these Provinces, the construction of the Native dwellings, we observed, rendered them particularly liable to fire, which often consumes whole villages and the irregularity of the streets, we stated to be the cause of inconvenience, not only to travellers, but to the inhabitants themselves.

802. As authority to regulate such matters or to superintend the public roads, bridges, or Ferries, had not specifically been granted either to the Revenue, the Judicial or Commercial Officers, each we remarked, doubtful of the propriety of interference, refrained from exercising any control; we therefore submitted to Government, that it was of essential importance that this power should be vested in some of the controlling authorities at the Presidency, and that their subordinate officers should be empowered to carry into effect such arrangements as might be sanctioned by Government for the improvement of the inland communication or of the Native Towns.

803. The collections derived from the Ferry Farms in Malabar, Canara and Bellary had been already stated; a small Revenue, we stated to be derived from the same source in the Arcot and Trichinopoly Districts, we were not aware of any other Districts in which a toll was levied, and we estimated the total amount of "Funds" collected for the purpose in question at less than 10,000 Pagodas per annum.

804. The proceedings of His Excellency the Governor in Council, in reply to this communication, were forwarded to us, under date the 30th November last.

805. Our report it was observed, was of a discouraging nature; it shewed both the present bad state of the roads and the difficulty of thoroughly repairing them. The first point it was remarked, was a matter of fact on which there was no room for doubt, and on the second the Governor in Council entirely concurred in the views which we had taken. The formation of an artificial road through a low country like the greater part of that subject to this Government, would it was remarked involve an expense both enormous and at no distant period entirely unprofitable. The evil was inherent in the nature of the soil and seasons and in the intercourse between different parts of the country being so limited, as not to supply funds for counteracting the bad effects which arise from those causes. It was observed, that a high country with a hard soil like Mysore could form good roads at a very trifling expense, and that a country with a great deal of inland commerce like England could afford to pay the expense of forming good roads, even though they should prove as costly as those of the Carnatic, but that the territories subject to this Government possessed neither the wealth of England nor the natural advantages of Mysore.

806. It appeared however, that though any attempt to form good roads would be impracticable, a great deal might nevertheless be done to make the roads better than they now are. The general superintendence of this duty might it was remarked, be expressly assigned to some public authority and adequate powers might be legally vested in the officers by whom the duty was to be discharged, surveys of what it was practicable to do and of what might be done without any great expense it was observed might be made, and where surveys did not appear necessary or could not with convenience be immediately made, the local officers might be desired to

furnish estimates of the expense of altering the direction of the roads, where this would be attended with advantage, of clearing the roads of jungle and smoothing the descent into the beds of rivers and the different ghauts and passes sufficiently to allow wheel carriages to pass where they are in use of laying stone causeways across swampy parts of the roads and of any other cheap improvements which they might consider to be particularly desirable.

807. Whether the superintendence over roads, bridges and ferries might with the best effect and the greatest propriety be assigned to the Judicial or Revenue officers of the Government, in what respects the duty of keeping the roads in repair might be imposed on the landed proprietors in the vicinity and what powers might advantageously be vested in the public officers who were to superintend these matters for the cleansing of villages, agreeably to the suggestion of the Collector of Coimbatore and for punishing those who injure the roads, bridges, ferry-boats and Choultries were deemed points which might very fitly come under the consideration of the Police Committee. In the meantime the estimates and information to be called for, it was remarked, might be furnished by the Collectors under our orders.

808. The objections against forming artificial roads, did not, it was remarked, exist with respect to providing ferry-boats and constructing bridges where rivers and Nullahs were at any season impassable, because, these improvements would be effectual and permanent and particularly where a toll could be levied, were not likely to be attended with any great expense. On account of preserving open the communication by Tappal through the country, they were indeed considered of an importance which might outweigh the consideration of the expense attending them, estimates of that expense were directed to be immediately prepared by the Collectors.

809. It was observed, that the route which is most frequented and might be considered most important is the Western road leading from the Presidency to Mysore. From a survey of that road just completed by an officer under the orders of the Quarter Master General (a sketch of which was before the Governor in Council) it appeared that our suggestions might be applied to it with great advantage. The chief improvement it was remarked, would be to alter the route by carrying the road through Chittoor instead of Vellore and up the Mooglee, instead of the Pedoonaidroog Pass, as that route would afford both a better road and a more accessible ghaut and the minor improvements of widening and smoothing the road where necessary, of laying stone causeways across swamps and building bridges over Nullahs and providing Ferry-boats for the rivers would, joined to the proposed change of the route, render the communication to Mysore adequate to all the purpose of a Military or Commercial nature for which it was required.

810. It was accordingly resolved by Government, that the Commander-in-Chief should be requested to depute the same officer who had recently surveyed the Mysore road, to communicate with the Magistrates and Collectors of the Districts through which it passes, regarding the means of effecting the proposed improvements and to frame estimates of the expense of those improvements after making allowance for the assistance which the convicts in the Zillah Jails and such Pioneers as might be placed under his orders would afford.

To the Chief Secy. 10th, in Cons., 10th Dec. 1813, with proposed draft of letter to the Collector in Bellé Chingleput and Northern Division, Arcot.
From Mr. Secy. Hill, 17th, in Cons., 21st December.
To Mr. Grange, 21st, in Dairy Cons., 24th December.
The same to Mr. McDonnell.

811. We were also desired to lose no time in giving the necessary instructions to the Collectors in the Jaghire and in the Northern Division of Arcot, which was accordingly done on receipt of these orders, and we were about to address the other Collectors generally upon this subject.

The State of the Season in Fusly 1223.

812. The season during the two last Revenue years (Fuslies 1221 and 1222) having proved

Circular letter, 14th, in Dairy Cons., 17th June 1813.

1223, we called upon the

To the Chief Secretary, in Cons., 5th July 1813.

unfavorable to agriculture and rendered difficult in some inst the prompt realization of the public Revenue, with a view of ascer ing the probable effect of the present season on the Revenue for Fusly 1223, we called upon the several Collectors to report the manner in which the season had commenced in their respective Districts, and such communications as had then been received in reply, were submitted for the information of Government, under date the 5th July.

813. In Vizagapatam, Rajahmundry, Masulipatam, Guntur, the Ceded Districts and Nellore, a very plentiful fall of rain was reported to have taken place, which though rather late in the last mentioned District, had in general been more seasonable to the country, the mortality among the cattle, which in consequence of the late severe drought was experienced more or less in all the Northern Provinces, we stated to have ceased entirely and the cultivation to have begun under very promising expectations.

814. In Chingleput, Salem, Dindigul, Trichinopoly and Tanjore, rain had also fallen, but neither so abundantly nor so generally as in the Northern Districts, the supply of water, however, even in these Provinces seemed to have been sufficient for the immediate purposes of cultivation, but in Trichinopoly, the Collector stated, that the freshes of the river Cauvery had not risen so abundantly or so early as usual.

815. The season in Madura, we stated to have commenced more favorably than for many years past.

816. We were of opinion, that the present season might be considered on the whole to have opened favorably, and if the monsoon rains should fall plentifully and in due time, we hoped that Fusly 1223 might prove an abundant and fruitful year.

817. The Province of Tinnevely, we remarked, was the only District where the present season appeared to have been unfavorable, the last report from the Collector on this subject had already been forwarded to Government, and we intimated our intention to submit for the information of His Excellency the Governor in Council, any further communication from Mr. Hepburn, together with the reports from Ganjam and the two Divisions of Arcot, so soon as they should have been received.

818. Accordingly in continuation of the Reports on the season, we, under date the 29th July last forwarded for the information of your Excellency in Council, the letters noted in the margin from the Districts of Ganjam, Bellary, the Northern Division of Arcot, Tanjore and Tinnevely.

819. The fall of rain in Ganjam, we remarked, had been less considerable than in any of the other Northern Zillahs, but Mr. Chaplin stated, that in Bellary a year had seldom been experienced so favorable for the cultivation of the early dry grain crops, and in the Northern Division of Arcot Mr. Game reported the rain to have fallen plentifully and at seasonable periods.

820. The last reports from Tanjore stated, that the freshes in the Cauvery had not been either so abundant or so early as usual. We had much pleasure therefore in being since enabled to report that the river had risen to such a height as to afford an abundant supply of water to all parts of the Province and to secure the full cultivation of all the nunjah lands in Tanjore.

82. The report from Tinnevely was not of a more favorable nature than those which had already been submitted to Government, and we were apprehensive that this Province would experience another unfavorable year, though not in the same degree as the last; we regretted to add that the Collector in Canara in forwarding his monthly accounts under date the 15th July, mentioned that there had been a very general want of rain in that Province.

822. The letter from the Collector in the Northern Division of Arcot, which contained his communication as to the nature of the season, enclosed his estimate for advances to the Ryots on

the new Fusly 1223 amounting to Pagodas 28,700 or 5½ per cent. upon the amount settlement, this sum though it exceeded the actual expenditure in Fusly 1222 was not than was estimated for that Fusly, and as liberal aid was considered to be necessary to the ryots to replace the cattle which they had lost during the late drought and to take advantage of the favorable commencement of the present year, we begged leave to recommend that this estimate might receive the sanction of Government.

823. His Excellency the Governor in Council in reply expressed his satisfaction at finding that with the exception of Ganjam, Canara and Tinnevely, the present promised to be a most favorable season throughout the whole of the Districts subject to this Government, and that it was only in the last mentioned of these three Districts that there was yet any ground to look for a bad season.

To the Chief Secy., 2nd, in Cons., 2nd Sept. 1813.
From Mr. T. A. Oakes, 22nd July, in Cons., 2nd Aug. 1813.
From Mr. Ross, 28th Aug., in Cons., 2nd Sept. 1813.
From Mr. Fraser, 14th, in Cons., 19th Aug. 1813.

824. We had subsequently occasion to report that the fall of rain in Guntoor and Cuddapah had been very abundant, and although it had not been so great in the Nellore District, Mr. Fraser reported the lands to have been cultivated to a considerable extent and anticipated a more plentiful fall from the appearance of the weather.

From Mr. Grame, 7th, in Cons., 12th Aug. 1813.

From Mr. Hepburn, 23rd, in Cons., 30th Aug. 1813.

825. Mr. Grame's report was not so favorable as those above-mentioned, and we regretted to observe that a very general want of rain was still experienced in the Tinnevely District, not a shower having fallen except in Strevepotore, the most Northern Taluq of the Province.

To the Chief Secy., 1st Oct., in Diary Cons., 5th Oct. 1813.
From Mr. Hepburn, 21st, in Cons., 28th Sept. 1813.
From Mr. Fraser, 27th, in Cons., 1st Oct. 1813.

826. We afterwards stated that the season still continued extremely unfavorable in the Tinnevely District, and that in Nellore likewise the want of rain was severely felt, from which circumstance the crops were in a precarious state, and in the Ongole District in particular the Collector represented that there was considerable scarcity of grain.

827. It is with great regret that we have to add that the season of Fusly 1223 has proved seriously unfavorable in Nellore, in Madura and in Tinnevely, an event the more to be lamented in the two last districts, as this is the third year that they have labored under a disadvantageous season and the more severe infliction of an epidemical disease.

Circular Instructions respecting Tank repairs.

228. It being desirable that great attention should be paid by all Collectors to the repair of tanks, water-courses and other sources of irrigation in the Government lands generally, but more particularly by the Collectors of those districts in which no part of the Land Revenue has been permanently settled, and it being expedient to revise the forms of estimates and of accounts in use, with the view to render them more satisfactory and to facilitate the auditing of the accounts of actual repairs, we proceeded with the assistance of the Inspector of Tank Estimates to frame and adopt the following Rules and Forms for the guidance of Collectors in this department and circulated them for their guidance under date the 16th September last.

829. The Collectors were required to submit annually before the season for making repairs commenced, an estimate of the sum required for the repairs of the old sources of irrigation or for the erection of new works.

830. These estimates were to be accompanied 1st by a Price List in the following form :—

Statement of the Daily hire of Artificers, Coolies, &c., and a list of prices of Materials, &c.

	S.	P.	F.	C.
Best Carpenter				
2nd Do.	0	4	0	
Best Bricklayer	0	2	0	
2nd Do.	0	3	0	
Smith	0	2	0	
Coolies	0	3	0	
Tank diggers	0	1	40	
	0	2	0	
<i>Materials.</i>				
Chunam per candy of 20 parrahs	1	22	40	
Jaggery per do. of 20 maunds	5	0	0	
Wall bricks 9 by 4½ by 2½ per 1,000	0	36	0	
Rough stone delivered at the work per 20 foot	1	0	0	
Stone roughly squared delivered at the Hills per 30 foot	0	36	0	
Bandy hire per day	0	4	0	
Bandy hire from the Hills to the work				

Tank digger's work.

Here enter Talook prices, for small and large Tanks per cubic foot, for wells, foundations, for clearing channels of land, for digging new channels, foundations or other excavations.

831. Collectors were directed to prepare the above list with care in the first instance, and if necessary state the prices in each Talook. The measures of surface and quantity were to be in all practicable cases compared with the measures in use at the Presidency. Each table of price was therefore to have a Table of Weights and Measures added to it. No estimate, we remarked could be sanctioned that was not accompanied by a Price List and Table Comparative of Weights and Measures.

832. The rest of the Statements are subjoined verbatim as circulated to the Collectors.

No. 2.

Data upon which Estimates are to be formed exhibiting the quantity of Materials and workmen required, with their cost, for the construction of one foot of Masonry of various descriptions.

<i>For brick work in Chunam.</i>				S.	P.	F.	C.
One thousand Wall bricks				0	36	0	
Cart hire do.				0	8	0	
Six parrahs of chunam including cart hire				0	20	20	
Three cart loads of sand				0	4	10	
Six lb. jaggery				0	2	56	
Four bricklayers				0	12	0	
Three women chunam beaters				0	4	40	
One man cooly				0	2	0	
Six boys				0	7	40	
Sundries				0	2	0	
Total cost of 66 Cubic feet	2	9	6				
Do of 1 do	0	1	40				

No. 2.—continued.

<i>For cut Blue Stone in Chunam for 100 cubic feet.</i>				S. Ps.	F.	C.
Twenty-five cart loads of blue stones containing 100 cubic feet including cart hire at 20 feet per Pagoda ...				5	0	0
Twelve carts of chunam at 1½ Pag. per candy is 20 parrahs ...				0	40	40
Six cart loads sand to mix with chunam at 1½ fanams per cart ...				0	8	20
Twelve lb. jaggery at 5 Pags. per candy ...				0	5	32
Five bricklayers at 3 Fans. each ...				0	15	0
Five stone cutters at 3 do. do. ...				0	15	0
Fifteen men coolies at 2 Fans. do. ...				0	30	0
Ten boys at 1½ do. do. ...				0	15	0
Sundries ...				0	3	28
Total per 100 cubic feet...				7	42	40
Total of 1 do. ...				0	3	46
<i>Rough Stone in Chunam.</i>						
Thirty-five cart loads of rough blue stone at 2 Fans. per cart ...				1	5	0
Eight men coolies for loading the carts at 2 do. ...				0	16	0
Twelve parrahs of chunam at 1½ Pag. per candy ...				0	40	40
Six cart loads of sand to mix with chunam at 1½ Fans. per cart ...				0	8	20
Twelve lb. jaggery at 5 Pags. per candy ...				0	5	32
Nine Masons at 3 Fans. each ...				0	27	0
Fifteen men, their coolies at 2 do. ...				0	30	0
Ten boys at 1½ do. ...				0	15	0
Sundries ...				0	3	38
Per 100 cubic feet...				4	15	50
Per 1 do. do....				0	1	16½

Explanation regarding the formation of the Data.

833. One thousand bricks are in the first instance assumed and their price entered, viz. Fanams 36, this is followed by the cart hire for transporting them from the kiln to the work, the quantity of chunam, jaggery, &c., and the number of bricklayers, coolies, &c., required for working them into the building, the whole yielding a total of Pagodas 2-9-6 being the amount required for building up 1,000 bricks.

834. It is ascertained that 15 bricks when worked up will produce one cubical or solid foot of masonry, consequently as 1,000 divided by 15 will produce 66 (nearly) the above total of Pagodas 2, Pagoda 9 Fanams 6 Cash, is the cost of 66 solid feet of masonry.

835. This total being now divided by 66 will of course produce the value of one foot of brick masonry, viz. Fanams 1, Cash 40.

836. The price of one foot of work being thus ascertained, let the whole contents of any structure be found, by multiplying the length and breadth and height of its several parts into each other, which will yield a general total of the contents of the work in cubical feet and the cost of one foot being ascertained the total value is of course deducible, having the number of feet.

837. It is to be observed, that the prices of materials or workmen entered, upon the accompanying data are nowise to be considered as conclusive, these will be subject to great variation and must in all cases be drawn from the price list of the District, the same observation may also be made with regard to the required number of workmen and coolies for working up the 1,000 bricks, which will greatly depend upon the activity or ability of the people of the country, this information may however be readily obtained from any ordinary maistry who possesses a moderate share of local experience.

838. The proportion of chunam, sand and jaggery, namely, (the required quantity of each for building up 1,000 bricks) are founded upon ordinary practice and may in general be abided by, but should it be found necessary to deviate from these quantities, data may be easily formed accordingly.

839. The Price List and Data as defined in No. 2 are absolutely necessary to ascertain the value of a cubic foot or yard of work of any description. Collectors will therefore be sensible of the importance of obtaining measurements of the quantity of work either required or executed as from these documents, the total cost or estimate of the structure in the proper forms is to be deduced.

No. 3

Probable Estimate of the expense of constructing a Sluice to the Tank in the village of in the District of

Length.	Breadth.	Height.	Solid feet		S. P.	F.	C.
56	32	3	5,376	Foundation under body of sluice. ...			
50	7	2	700	Do. under channel through bank of tank. ...			
50	15	5	3,750	Body of sluice brick in chunam to inside of the work above foundation. ...			
50	6	5	1,500	Channel through bank of tank above foundation. ...			
			11,326	Total brick in chunam at Pg. 0-1-40 per cubic feet. ...	377	24	0
70	2	6	840	Cut stone work in chunam for facing the brick work of the body of the sluice. ...			
48	1	6	288	Do. to the channel through the bank of the tank. ...			
32	2	7	448	Do. to the square bason outside the bank of the tank. ...			
			1,576	Total cut stone work at 3-46 per cubic feet. ...	125	9	16
				Total estimated disbursement upon sluice... S. Pags.	502	33	16

No. 4.

Probable Estimate of the expense of Earth and Stone work for the repair of Tank at or in, &c., &c., &c.

Name of Talook, Village and Tank.	Measurement and content of work and rough stone for facing banks, &c.				Rate of work.	Total of each.	Remarks.
	Length.	Breadth.	Depth or height.	Earth work. Cubic or solid contents in yards.	Rough stone work. Suppl. content in square yards.		
<i>Veyoor Talook.</i>	Yards.	Y.	Y.			Yds. P. Pagodas. F. C.	
<i>Attoor Talook.</i>							
Cotta Yary or Tank..	46,203	60	82	21,77,440	...	80	277,218 0 0
Tottah Yary or Tank.	92,067	40	31	10,48,040	...	40	276,201 0 0
Stone facing to Totah Yary.	5,326	7	0	...	37,282	15	2,485 21 0
					Rupées..	5,55,904	21 0

The high rate of 40 yards per Pagoda is here assumed on account of the great height of the bank and the distance from whence the earth is brought, &c. &c.

840. Where masonry or sluice work has been completed, Collector will furnish an account of the expenditure in the following form :—

No. 5.

Statement of the measurement of Sluice constructed at.....in the District of.....
exhibiting the disbursement for the completion of the same.

Length.	Breadth.	Height.	Solid feet.	
50	32	3	4,800	Foundation under body of sluice.
48	8	2	768	Do. under channel through bank of tank.
45	16	5	3,600	Body of brick in chunam, to inside of the work above foundation.
48	6	6	1,728	Channel through bank of tank above foundation.
			10,896	Total brick in chunam.
70	2	5	700	Cut stone work in chunam for facing the brick-work of the body of the sluice.
48	1	6	288	Do. to the channel through the bank of the tank.
32	2	7	448	Do. to the square bason, outside the bank of the tank.
			1,436	Total cut stone work.
				Total disbursement upon sluice. Star Pagodas. ... 480 2 60

No detail of expenditure is expected to be entered here.

841. The Collectors and the Board, being in possession of the measurement of the several descriptions of brick and stone work, the price list of the District and the total expenditure, will have the means of checking the general disbursement.

842. Where mud work has been executed, Collectors will furnish an account particulars, in the following form and will enter the detail of disbursement :—

No. 6.

Statement of Measurement and Expenditure upon Earth and Rough Stone Work, for the repair of Tanks at &c. &c. &c.

Name of Talook, Village and Tank.	Measurement and contents of earth-work and rough stone for facing bank, &c.					Rate of work.	Total of each.		Remarks.
	Length.	Breadth.	Depth or height.	Earth work. Cubic or solid content in yards.	Rough stone work. Suppl. content in sq. yds.				
Veyoor Talook At-toor village Cotta Yary or Tank	46,820	60	8	22,473,600	...	80	2,80,920	0 0	
Totta Yary or Tank..	91,067	42	3	11,474,442	...	40	2,86,861	2 20	
Stone facing to Totta Yary. ...	5,332	7	...	...	37,324	15	2,488	12 0	
							5,70,269	14 20	

843. The Forms 3 and 4, it will be observed, are Estimates for works proposed and the Forms, 5 and 6 Statements of measurement and of disbursements upon works executed, the latter corresponding nearly in form to the former, but differing as to quantity and cost, since in the performance of extensive works, the Bill cannot be expected exactly to agree with previous Estimate. Earth-work being of a simple nature, Collectors, it is presumed, will find no difficulty in conforming to the form of statement required for this work, which exhibits an ample detail both with respect to measurement and disbursement.

844. In those cases where it may be necessary to execute Earth-works by daily cooly, the measurement alone of the work performed, may be entered with the total expenditure in cash, as suggested for works in masonry in No. 5.

845. Along with the Estimates thus required to be furnished, Collectors will transmit a Revenue Estimate in the following form :—

No. 7.
Form of Revenue Estimate.

12	Remarks.	No increase expected the tank was destroyed in 18— and the repair is to preserve the revenue.	If the tank fills after the repair, this increase may be expected.	Do. do. do.	Do. do. do.
11	Estimated expense of the repairs as per estimates now sent.				
10	Expected increase of Revenue.				
9	Estimated Revenue after the repair.				
8	Average Revenue for past years.				
7	Total expected cultivation in a good year.				
6	Dry Grain Land to be converted into Wet.				
5	Expected increase of cultivation provided the tank fills.				
4	Extent usually cultivated.				
3	Extent of Wet Land in each.				
2	Names of the Villages.				

846. In conclusion, we remarked, that where works of magnitude or works requiring the aid of professional skill might be in contemplation, Collectors should correspond with the Superintendent of Tank repairs and apply for their aid or that of their assistants to frame the Estimates, or to superintend the execution of the important part of the work. The Superintendents of Tank repairs were directed to afford their aid when required and regulate their movements in the manner most conducive to the public interests, giving their attention in the first instance to those works which might be of the most importance; but it was expected that Collectors would not require the presence of the Superintendents of Tank repairs for the purpose of superintending the execution of ordinary works.

847. A certain degree of science being necessary to prepare the estimates and make the measurements of actual work to be inserted in the accounts of actual expenditure, Collectors carrying on repairs were permitted to entertain a native maistry to act as Superintendent for the purpose of framing Estimates, measuring work performed, taking levels and superintending under the instructions of the Superintendents, the repair of works under execution. Collectors were instructed, not in any instance to employ these native maistries in the disbursement of money for repairs.

848. For the purpose of greater security against fraudulent measurement, Collectors were directed to take every opportunity practicable of causing the work, mud work in particular, to be measured by more than one person and as often as practicable under their own inspection, that of their assistants, or of the Superintendents of Tank repairs when their assistance could be had.

849. We stated that the Inspector* of Estimates of Tank repairs at the Presidency would on application furnish native maistries, as also any other assistance or explanation that Collectors might require, which it might be in his power to afford, and Collectors were authorized to correspond with the Inspector of Tank Estimates on the subject of tank repairs.

850. Where renters under the Decennial Lease rents might be desirous of undertaking repairs on their own account, Collectors were desired to afford them every assistance and where advances of money might be required, they were authorized to make them, provided adequate security were given for repayment, with interest at the rate of 10 per cent., within a moderate period. All proportions of this nature made by renters, we observed, must be submitted to us without delay. The profit arising from repairs so conducted was to become the property of the renters, undertaking repairs, for the period of their lease.

851. In order to secure the faithful services of the Curnums of villages, where repairs are going on, we authorized Collectors to grant to Curnums, during the period of the repairs, a fair and reasonable allowance, not exceeding 2½ Star Pagodas per month for keeping a duplicate account of the repairs. We desired that such Curnums should sign a penalty Bond to forfeit three times the amount peculated, if they were detected in keeping false accounts or conniving at the frauds of others, and we stated that they would also be liable to prosecution under Clause third, Section IV., Regulation VI, A. D. 1811.

DECENNIAL LEASE SETTLEMENT OF THE LAND REVENUE.

852. At our meeting of the 8th March last, we took into consideration a report from the Collector in Tinnevely, preliminary to the introduction into that District of a Settlement of the Land Revenue on a Decennial, and ultimately permanent lease.

853. Mr. Hepburn, very properly brought again to our notice the particular local circumstances connected with the realization of the Revenue derived from the wet lands of Tinnevely. The sources whence these lands receive their supply of water are in the hills, which constitute the boundary between Tinnevely and Travancore, and as these Hills attract the moisture of both

monsoons, so the rivers issuing from them are filled more or less in both seasons of the year. The wet lands of Tinnevely, from this favorable local circumstance, are much more certain of receiving an annual supply of water equal to what is required for their cultivation than the wet lands situated in other Districts under tanks, dependent on the precarious supply derived from the rains of N. E. monsoon only.

854. The Collector explained, on the other hand, that the dry grain lands of his District are subject to all the evils resulting from the irregularity in the seasons under the influence of the N. E. monsoon; that they suffer very frequently from drought, that the three last seasons had been very bad, and that the villages and the cultivators exhibited a picture of poverty and occasional distress seldom if ever found in the fertile villages on the banks of the Tambrapoorney and Sytar rivers.

855. The next object requiring in Mr. Hepburn's opinion our particular attention and consideration was the price of grain at which the Government share of the produce of the wet lands had hitherto been sold. The Collector explained that from the period of the cession of the country to the commencement of the Triennial Lease, the whole grain produce of Tinnevely had either been monopolized by Government for the whole year or for the greatest part of it; that the grain trade had been in a most deranged state, having been carried on in a manner quite unusual in other Provinces, and chiefly by the officers of Government. That, owing to this circumstance, assisted in some degree by other causes, the price of grain during the Triennial Lease, when the interference of Government was withdrawn, fell 29 per cent. below former averages. Mr. Hepburn then proceeded to explain that as this artificial and forced price of grain entered into all the accounts for which the average collections were deduced, it was more probable that there would be a difficulty in collecting a rent fixed with reference to those averages than that any expectations could be entertained of an increased revenue.

856. We were sensible that where the whole produce of nunjah lands is given up to the renter, as is the case under the Decennial Lease, such produce would be forced into the grain market, owing to the want of means in the renters otherwise to pay their kists, at an earlier period than the wants of the market required, and that a fall in the price of grain to the renters, below that received by Government on an average of former years must in all probability be the result. We were willing to hope, however that this inconvenience would gradually be removed by a judicious arrangement of the kists at periods more distant from the reaping season, by an improvement in the circumstances of the renters which would enable them to wait for a more favorable market, by a better understanding of their interest enabling the renters to foresee and provide for any deficiency arising from this circumstance, by an increase in the quantity of the produce resulting from a better custody of the grain, and greater attention being paid to the cultivation, and finally; when absolutely necessary by an indulgent forbearance to collect the kists wherever security for ultimate payment could be given.

857. As Mr. Hepburn did not contemplate any reduction from the averages on account of the supposed defalcation in price, so were of opinion that the experience of the decennial lease would furnish the means of determining the effect of this change in the grain market and to what extent its operation might prove injurious to the renters. Should we, as well as the Collector be disappointed in our hopes that the circumstance of limiting the demand to an amount derived from a fair average of former years collections and leaving the entire control of the lands to the renters, would furnish the means of counteracting the loss which it was supposed might arise from a fall in the price of grain, it would then we considered be time enough to take into consideration to what extent allowance should be made for this defalcation of revenue.

858. We thought, that there was little room for apprehension on that account. The wet Talooks of Tinnevely, from which the greater portion of the Revenue is derived is a rich, well cultivated and well peopled country, the system of husbandry is excellent, that the people have the appearance of content and prosperity, circumstances which we conceived sufficiently proved

that the assessment in proportion to the fertility of the lands had not been as yet burthensome, and afforded a reasonable ground to hope that a settlement founded upon a fair average of former receipts would (notwithstanding the change with respect to the grain market) be such as the people would have no difficulty in making good.

859. But whatever might be the result of this change to the renters, we considered it abundantly manifest that a general competition and a free trade in grain must prove highly beneficial to the Province of Tinnevely, and although it had been contemplated that the dealers in grain would not fail to take advantage of the necessities of the renters and buy up that grain which the Sirkar was in the practice of monopolizing, still we thought the dealings of the many must prove less hurtful than a monopoly by the Sirkar, than a monopoly by the powerful hand of Government. The greater freedom the renters would possess under the proposed system to vary the produce according to the demand, to substitute Sugar, Cotton, or any other article for paddy, whenever the culture of any of these articles might prove more beneficial, could not we conceived fail to be highly advantageous to them.

860. We stated that another circumstance not peculiar to Tinnevely, yet operating with more force in that Province than in others, had been brought to our notice by Mr. Hepburn. The Peshanum or great crop is reaped between January and March, and it appeared that whenever an Annual Settlement had been formed, the time required to make out the detailed accounts of the produce, to adjust the commutation price, and to fix the amount of the rent with the cultivators, had left little more than two months for the disposal of the whole of the grain of that crop, and of what might have remained of the Kar crop; that in consequence, the revenue of one year had unavoidably been collected in the succeeding year, the last Kist of the year preceding remaining a balance to be collected in the first months of the following year.

861. The decennial lease, we remarked would remove the leading cause of this evil, the entire freedom which the renters would possess to reap, to thresh, and to sell their grain at times most convenient to themselves, would we observed, effect a more gradual introduction of the supplies of grain to the market, would augment the period formerly left to them to dispose of their grain, while a more judicious arrangement of the Kists combined with the above causes might furnish the renters with time to arrange for the liquidation of the demands of Government, without being so much at the mercy of the dealers in grain as they had been under the operation of Annual Settlements.

862. The subject of waste land did not appear from the report of the Collector, to require any discussion, the amount is not, either in extent or value, of sufficient moment, in the wet land villages, to render a departure from the general principle of giving up all waste land at all desirable; this waste land therefore we observed would be made over to the renters without any reservation. We concurred entirely in the opinion of the Collector "that nothing was more likely to produce disappointment in its result than too closely scrutinizing every supposed source from whence a future eventual increase of assets might arise to the people," and it was satisfactory to us to have the concurrence of the Collectors in our opinion that "when these waste lands should have been cultivated, means might easily be devised for as effectually adding to the public revenue, and in a manner more politically advisable than that of even fully assessing all the lands now unoccupied."

863. Under the impression of these sentiments, we stated that we shall be prepared to be satisfied with a decennial rent on the punjah villages formed on the average collections of past years wherever the state of the villages would admit of the application of these averages, and wherever it might be expedient to depart from the average, owing either to a temporary or permanent deterioration or to recent stable improvements, that we had full reliance that the Collector would lower or augment the rent with a just discrimination.

864. An examination of the table of averages did not afford us occasion for much remark, the difference between the averages for any of the periods stated was not considerable. We concurred with the Collector in opinion that the average from Fusly 1211 to Fusly 1217 inclusive, appeared to be the most free from objection. We adopted therefore, the recommendation of the Collector that this average should form the basis of the settlement.

865. We were happy to observe that Mr. Hepburn contemplated a reduction in the charges of collection so soon as engagements for the decennial rent should have been entered into. This we remarked, was a result which had been anticipated by us, and we were much gratified by the readiness shown by the Collector of Tinnevely to realize our expectations. Such reduction of charge would, we trusted, more than compensate for any temporary remission that the great change in the grain market might possibly require, should our hopes, as above expressed prove on that head to be delusive.

866. Having thus conveyed our sentiments on the amount of the decennial rent, we stated our opinion that taking into consideration the circumstances of Fusly 1222 and the calamities which had occurred in the preceding year, it would be advisable to form a temporary Settlement of the Revenue of Fusly 1222, allowing the decennial rent to commence with Fusly 1223. We accordingly authorized the Collector to make such a Settlement of the Revenues of that year as circumstances would admit, in order that the decennial renters might have the entire and free charge of their villages on the terms of the decennial rent from Fusly 1223.

867. With regard to the repair of tanks and the preservation of water courses, we stated that we had it in contemplation to prepare a set of rules for the future guidance of Collectors in framing estimates, in executing the repairs, and in rendering an account of the amount disbursed. It we observed, was our wish that the greater attention should be paid by the Collectors to the repair of tanks and the improvement of the means of irrigation, so soon as the increased leisure which, it was hoped, the formation of the decennial lease, would afford should enable them to devote more of their attention to that important object. It would not we thought be difficult for Government to participate in the benefit derived from improvements in the means of irrigation; it being just that the renters should either defray a proportion of the expense, or consent to a moderate increase of their rent.

868. We concurred entirely with the Collector in the expediency of the accounts of the villages being adjusted so soon after the expiration of the Fusly as might be practicable, and we proposed in the Regulation respecting the settlement to endeavour to provide for this adjustment being made.

869. We stated that such other subordinate considerations not of a local nature as were brought to our notice by the Collector, would receive the consideration which they merited in the framing of the Regulation for the guidance of all parties under the decennial rent, and that we should be happy to receive such further suggestions as the Collector's communication with the renters on the formation of the settlement, or further information and reflection might give rise to.

870. If any deviation from the general principles laid down by us for the assessment of the punjah or dry grain lands should be deemed necessary, we desired that the Collector should report the causes for our consideration and orders.

Proceedings of the Board,
in Cons., 11th March.
From Mr. Garrow, 18th, in
Cons., 29th June 1812.

871. At a subsequent meeting of the 11th March, we took into consideration a preliminary report from the Collector in Coimbatore, similar to that from Mr. Hepburn above recited.

872. Mr. Garrow for reasons noticed in the course of these proceedings went into a separate consideration of the state of the two Divisions of his District, and of the Revenue manage-

ment of each, during the last thirteen years, and then submitted the amount proposed for the Decennial Lease, and for the ultimate permanent rent separately.

873. Mr. Garrow proposed a Ruseed Jumma for each of the two Divisions, as exhibited in the following Statement:—

Years.	Coimbatore Division.	Dharapooram Division.	Total.	Increase upon the first five years.	Percentage of increase.
	Star P.	Star P.	Star P.	Star P.	
1 Fusly ... 1222	3,22,810	2,27,190	5,50,000	.....	.....
2 „ ... 1223	3,22,810	2,27,190	5,50,000	.....	.....
3 „ ... 1224	3,22,810	2,27,190	5,50,000	.....	.....
4 „ ... 1225	3,22,810	2,27,190	5,50,000	.....	.....
5 „ ... 1226	3,22,810	2,27,190	5,50,000	.....	.....
6 „ ... 1227	3,25,730	2,29,270	5,55,000	5,000	$\frac{14}{16}$
7 „ ... 1228	3,31,580	2,33,420	5,65,000	15,000	$2\frac{11}{16}$
8 „ ... 1229	3,37,430	2,37,570	5,75,000	25,000	$4\frac{8}{16}$
9 „ ... 1230	3,43,280	2,41,720	5,85,000	35,000	$6\frac{5}{16}$
10 „ ... 1231	3,49,130	2,45,870	5,95,000	45,000	$8\frac{2}{16}$

874. Recurring to the previous correspondence which had passed with Mr. Garrow on this subject, we observed that in a letter, dated the 24th December 1811, In Cons., 6th January 1812. Mr. Garrow had addressed us relative to the proposed permanent Settlement. He had stated the result of his inquiries into the condition and resources of the country as it was received back from the renters on the expiration of the Triennial Lease. He had given it as his opinion that its state at that time was less flourishing than at the period when the Triennial Lease was first proposed. He had detailed the various causes, which, in his opinion had produced this effect; and he had submitted for our consideration and decision the question of the amount, which, under all circumstances, should be taken as the basis of the proposed permanent Settlement.

875. Of the causes assigned as having materially affected the resources of the District during the Triennial Lease, the principal were 1st, the extraordinary cheapness of grain compared with its price in former years; 2ndly, the endemic disease, which was stated to have carried off in Coimbatore, on a moderate computation 22,451 persons in the course of sixteen months, and to have kept on the bed of sickness, at one time with another, no less than a fourth part of the population; and 3rdly, the short duration of the lease, the third and last year of which was represented to have become “in a great measure a scene of scramble on the part of the Mootahdars in order to make up for preceding losses.”

875. In addition to these circumstances, the limitation of the Company's investment, the decay of private trade, the drainage of specie from the country, the withdrawing of the Troops from the District, and the reduction of the Garrisons in its vicinity, were urged as having an unavoidable tendency to keep the District in a state of depression.

876. In consideration of these circumstances, Mr. Garrow had recommended a remission of 12 per cent. on the rent of Fusly 1220 (Pagodas 6,18,499) making the amount of the permanent Settlement of each District as hereunder stated.

	Rent for Fusly 1220.			Proposed remission at 12 per cent.			Remainder or amount of proposed permanent Settlement.		
	Str. Pg.	F.	C.	Str. Pg.	F.	C.	Str. Pg.	F.	C.
Northern or Coimbatore Division ...	3,69,409	11	64	44,329	5	0	3,25,080	6	64
Southern or Dharapooram Division ...	2,49,090	2	78	29,890	36	28	2,19,199	11	50
Total ...	6,18,499	14	62	74,219	41	28	5,44,279	18	34

877. Mr. Garrow had stated it as his opinion “that this sacrifice must be made, if it was the wish of Government to ensure an Annual Revenue from the District, free from future fluctuation, and to afford that ease to the renters as would ensure general prosperity to the country.”

878. Our orders in reply to this communication were conveyed to Mr. Garrow in a letter under date the 20th January following. He was informed that we In Cons., 20th January 1812. decidedly objected to the amount proposed by him for the permanent Settlement. He was reminded that the principle of the plan in the contemplation of the Board and of Government was to *limit* rather than to *lower* the Land Revenue; to fix it at a fair average of former years collections and to abstain from taxing improvement. It was explained to Mr. Garrow that it was not, nor ever had been expected that the assessment fixed upon this principle could, upon its first establishment, be depended upon as certain of being duly realized under *any circumstances* which might occur; that for this reason the plan in view provided not only for the continuance of advances of Tuckavee and for the expense of repairing the larger tanks being borne by Government, but also for remission in case of extraordinary calamities, these drawbacks being regarded as contingencies, the risk and burthen of which were preferred to the certain loss which would result from a permanent reduction of the Jumma with a view to meet such contingencies, and which after all, it was thought, might not be found to accomplish the intended object.

879. It was farther observed to Mr. Garrow that depressed as were the resources of Coimbatore by the various causes which had been discussed, we were not by any means prepared to question that the amount which he had proposed for the future Settlement was as much as the country was capable of yielding at present, or perhaps for a considerable period to come; but it was explained to Mr. Garrow that whatever temporary depression the resources of the District might have sustained, we did not consider that it afforded ground for a reduction in the amount of the *Permanent Rent* which the Government was entitled to expect with reference to permanent resources and former payments.

880. In conclusion, Mr. Garrow was directed to submit a series of averages for the purpose of assisting us in our consideration of the ultimate amount of the Settlement; and in the meantime to provide for the realization of the Revenue of the then current year (Fusly 1221) by means of an Annual Settlement formed with reference to the actual circumstances of the season, and the existing resources of the District.

881. In consequence of the remarks and orders conveyed in the communication above referred to, Mr. Garrow proposed in the Report under notice a Ruseed Jumma for each of the two Divisions of the District as specified in the first of the two foregoing Statements, of which the following is an Abstract.

	Coimbatore Division.			Dharapooram Division.			Total.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Reduced Jumma from Fusly 1222 to 1226 inclusive	3,22,810	0	0	2,27,190	0	0	5,50,000	0	0
Proposed rent in the 10 years and for Permanency	3,49,130	0	0	2,45,870	0	0	5,95,000	0	0
Increase gradually added during the 10 years	26,320	0	0	18,680	0	0	45,000	0	0

882. The amount proposed by Mr. Garrow as the ultimate standard Jumma of the whole District, Pagodas 5,95,000 (it was explained) was the average of the medium of five averages calculated in two different ways, one terminating with Fusly 1220 and the other including Fusly 1221. In apportioning the amount between the two Divisions, however, Mr. Garrow made a distinction in favor of the Dharapooram or Southern Division. The medium average for the Northern or Coimbatore Division, was according to his calculation, Pagodas 3,46,920-37-52 and for the Southern or Dharapooram Division, Pagodas 2,48,444-10-31. The amount proposed for the permanent Jumma of the Northern Division was Pagodas 3,49,130 or Pagodas 2,209-7-28 more than the medium average, and a deduction of Pagodas 2,574-10-31 was made from the medium average for the Dharapooram Division, the proposed permanent Jumma being Pagodas 2,45,870.

883. We remarked, however, that the averages from which the medium average above-mentioned was deduced were calculated on the *Settlement*, and not on the Collections of Fuslies 1218, 1219, 1220 and 1221; we considered them consequently liable to objection, because the Settlements for those years had not been wholly realized.

NOTE.—The balances due on account of those several years on the 12th July 1812 were Pagodas 52,125.

884. We proceeded to consider the circumstances attending the Revenue management of the two Divisions of Coimbatore from the period at which the District fell into the possession of the Company.

885. In the Coimbatore Division the Settlement for the first two years, viz., Fuslies 1209 and 1210, was made on the Ryotwar plan, by applying the rates of assessment under the Mysore Government, with such modifications as were practicable to the actual cultivation of each year. The Survey of the District having been completed in Fusly 1211, the Survey rates were adopted. From that period, therefore, we observed, the Coimbatore Division exhibited seven years of uniform management on the Ryotwar plan, followed by a Triennial Lease, and by a Settlement in Fusly 1221 on the same Ryotwar plan, making in all thirteen years, we subjoined the following Statement of the result.

Two years assessment under the rates of the Mysore Government modified by the abolition of items in the Grama Khurch not considered as available resources under the British Government.

	S. P. F. C.			S. P. F. C.		
	S. P.	F.	C.	S. P.	F.	C.
Collections of Fusly 1209	3,04,874	15	28			
Do. do. 1210	3,18,756	24	19			
Total	6,23,630	39	47			
Average				3,11,815	19	63

Seven years Collections under the improved system of Ryotwar management.

Fusly		S. P. F. C.			S. P. F. C.		
		S. P.	F.	C.	S. P.	F.	C.
1211	...	3,09,814	16	13			
1212	...	3,36,492	2	1			
1213	...	3,53,002	39	39			
1214	...	3,45,503	28	50			
1215	...	3,49,626	7	56			
1216	...	3,26,228	4	27			
1217	...	3,57,686	6	25			
Total	...	23,78,353	14	51			
Average	...				3,39,764	34	19

Three years Collections under the Triennial Lease.

Fusly		Rent.			Collections.			S. P.	F. C.
		S. P.	F.	C.	S. P.	F.	C.		
1218	...	3,50,900	0	0	3,50,900	0	0		
1219	...	3,58,070	37	29	3,56,871	36	12		
1220	...	3,62,178	39	7	3,49,121	15	45		
Total	...	10,71,149	31	36	10,56,893	6	57		
Average collections	...							3,52,297	32 19

One year's Collection under a recurrence to the Ryotwar plan.

Fusly		Rent.			Collections to June.			S. P.	F. C.
		S. P.	F.	C.	S. P.	F.	C.		
1221	...	3,16,710	0	26	2,78,892	0	0	2,95,733	0 0
Estimated Collections on the 12th of July.	...								
Total of 2 years	...							6,23,630	39 47
7 "	...							23,78,353	14 51
3 "	...							10,56,893	6 57
1 "	...							2,95,733	0 0
Total 13	...							43,54,610	15 75
Average	...							3,34,970	1 18

886. Adopting the principle on which Mr. Garrow's averages were calculated, and taking the actual Collections instead of the Settlements of the last four years, we stated that the medium average for the Northern or Coimbatore Division would be Pagodas 3,42,666-4-55, as exhibited in the subjoined Statement.

	No. 1	No. 2	No. 1. Average of periods up to Fusly 1220.			No. 2. Average of periods up to Fusly 1221.		
			Pagodas.	F.	C.	Pagodas.	F.	C.
Average of 12 years from Fusly	1209	1210	3,38,239	35	6	3,37,478	0	4
Do. of 10	1211	1212	3,43,524	29	10	3,42,116	23	14
Do. of 7	1214	1215	3,47,999	1	19	3,40,880	42	12
Do. of 5	1216	1217	3,48,161	21	37	3,42,062	20	48
Do. of 3	1218	1219	3,52,297	32	19	3,33,903	32	19
Total			17,30,214	29	11	16,96,446	23	43
Average No. 1.			3,46,042	41	66	3,39,289	14	42
Average No. 2.			3,39,289	14	48			
Total			6,85,332	11	34			
Medium Average			3,42,666	5	57			

887. Of the various averages exhibited in the foregoing Statement, the average of three years beginning from Fusly 1218 or the average of the Triennial Lease, was the only average which exceeded the amount proposed as the Permanent Jumma of this Division. In other words, the proposed Permanent Jumma was greater than the average of 12 of 10-8-7 or of 5 years collections, although each of those averages included the high collections under the Triennial Lease.

889. In order to obtain a satisfactory average, we deemed it necessary to exclude from the account the collections under the Triennial Lease. The reasons for this exclusion were that the average Collections from this Division under the Lease had nearly equalled the highest amount collected in any one year during the seven years of the Ryotwari management, and that from the various untoward causes which have been noticed, combined with the heavy Collections which had been made, the resources of the country were in a state inferior to that in which they were before the Lease was established.

889. Mr. Garrow having stated that the Triennial Lease had been formed in reference to the cultivation of the first year, viz., Fusly 1218, added "but for the two next years a progressive increase of rent was provided for necessarily not with any reference to the actual cultivation of the country, but to the probable capability of the Renters, of which I formerly conceived higher expectations, and which I do not doubt would have been fulfilled under any other than those unfavorable obstacles to the prosperity of the Lease, which I have formerly stated, &c., with this explanation it may be proper to note farther that although the Lease of three years is inserted in the Statement of averages, the true resources of the District (as derivable from cultivation) cannot from that Statement be deduced as having been obtained from the country itself. The rent of Fusly 1220 is higher than any individual Settlement of all the preceding years, and above every average as will be seen in the Statement."

NOTE.—Settlement of Fusly 1220 Star Ps. 3,62,178-39-7 which was considerably higher than and previous Settlement of the Northern or Coimbatore Division, to which Mr. Garrow's remarks in the Paragraph cited almost exclusively applied. The Settlement of the whole District was less than the Settlement of several previous years, viz., 6,08,389-8-76. See the Statement annexed to Paragraph 1 of Mr. Garrow's letter, dated the 18th June 1812. In Cons., 29th do.

the 18th June last, contained sufficient grounds for excluding from the averages the Collections made under that Lease.

891. One of the leading principles of the new system was that the Land Revenue should be fixed at a fair average of former year's Collections. We thought it necessary to enquire whether the complex method of deducing the average, which formed the basis of Mr. Garrow's proposed Settlement, was in general well adapted to produce the fair average desired; but we conceived that it could scarcely be denied that in the present case it appeared liable to particular objection, because the high Collections under the Triennial Lease, were included in every one of the component averages of the Series No. 1, while the moderate Collections previously to Fusly 1213 were admitted into only two of those averages. The general average of the first Series, therefore, appeared to us to be raised to an undue height, which was only partially compensated by the effect produced by the admission of the low Collections of Fusly 1221 into all the component averages of the second Series.

892. Upon the whole we considered the average of the Collections of the seven years, immediately preceding the Triennial Lease or from Fusly 1211 to Fusly 1217 inclusive, as con-

stituting the best and surest basis for the Permanent Settlement of the Coimbatore or Northern Division of Coimbatore.

893. We proceeded next to consider the circumstances attending the management of the Dharapooram or Southern Division.

894. During the first three years we observed, the Settlement of Dharapooram had been formed on the rates of the Division of the produce or of the Teerwa in use by the Mysore Government, and included items which were subsequently abolished as being resources, which the British Government did not consider to be available.

The Collections were:—

	S. P.	F.	C.	S. P.	F.	C.
Fusly 1209	2,91,389	31	62			
" 1210	2,87,138	41	62			
" 1211	2,74,994	32	54			
Total	8,53,523	16	18			
Average				2,84,507	35	32

We remarked that in Fusly 1222 rates of Assessment which were subsequently proved by experience to be too high had been established and applied not to be actual cultivation, but to the cultivation of the previous year Fusly 1211. The Collections under the erroneous principles of Assessment amounted to Star Pagodas 3,21,938-21-68, a sum which had never before or since been collected from that District, we therefore resolved to exclude the Collections of that year from all the averages which might be referred to in the course of the discussion.

In Fuslies 1213, 1214, 1215 and 1216 we observed the Settlement had been made on the Ryotwar plan, the rates of Teerwa established in Fusly 1212 having been applied to the actual cultivation of each year.

The Collections were in,

	S. P.	F.	C.	S. P.	F.	C.
Fusly 1213	2,78,746	18	29			
" 1214	2,79,871	10	48			
" 1215	2,22,754	1	56			
" 1216	2,23,427	32	17			
Total	1,004,799	17	70			
Average				2,51,199	38	17
In Fusly 1217 we remarked the high rates of Teerwa which had led to such a decrease of the Revenue were lowered to the scale of those established in the Coimbatore Division, an increase of cultivation took place in consequence, and the Collections were in Fusly 1217				2,48,823	23	68

Fuslies 1218, 1219 and 1220 were the years of Triennial Lease.

	Rent.			Collections.			S. P.	F.	C.
	S. P.	F.	C.	S. P.	F.	C.			
Fusly 1218	2,48,334	0	0	2,47,660	7	20			
„ 1219	2,43,922	31	9	2,43,407	26	18			
„ 1220	2,46,210	11	63	2,43,941	10	53			
Total	7,38,466	42	72	7,35,008	44	11			
Average	...	...	...	...	...	...	2,45,002	44	57

In Fusly 1221 recurrence was had to the Ryotwari plan.

	Jumma.			Collections.			S. P.	F.	C.
	S. P.	F.	C.	S. P.	F.	C.			
* Estimated. Fusly 1221	2,22,827	10	5	2,16,350	0	0	2,16,350*	0	0
N. B.—Fusly 1222 is included.	Total of 3 years...	...	...	...	...	...	8,53,523	16	18
	„ 4 „	...	...	...	...	...	1,04,799	17	70
	„ 1 „	...	...	...	...	...	2,48,823	23	68
	„ 3 „	...	...	...	...	...	7,35,008	44	14
	„ 1 „	...	...	...	...	...	2,16,350	0	0
	12								
	Total						30,58,505	12	10
	Average of 12 years ...						2,54,875	19	60½

895. On a consideration of the foregoing Statement which exhibited the result of twelve years management of the Southern Division, we found it somewhat more difficult than with respect to the Northern Division to fix on any series of years, the average Collections of which would furnish a fair basis for the Decennial Lease and ultimate Permanent Settlement.

896. This difficulty we observed arose from the greater degree of fluctuation observable in the Revenue derived from the Southern Division, which had not, like the Northern Division, the benefit of a constant and uniform management.

897. Previously to Fusly 1217 (from Fusly 1211 inclusive) rates of Assessment prevailed which had been established by Mr. Hurdis, the predecessor of Mr. Garrow; rates, we remarked

which greatly exceeded those that prevailed in the Northern Division, under the operation of which the resources of that District were certainly impoverished. These rates we observed were reduced in Fusly 1217.

898. It had indeed been argued, that where the Teerwa or Rates of Assessment, established by Survey had proved too high, the Revenue gained nothing because the quantity of land brought into cultivation was proportionably less than would have been cultivated, if the rates had been more moderate. The truth of observation, we remarked, had been shown by experience during the existence of the Ryotwary system to which only it of course applied, and we were disposed to attach due weight to the inference thence to be drawn, that the actual Collections under all the various modes of assessment and vicissitude of season constituted the best criterion of the ability of a country.

899. But though it might be admitted, as a general principle that high rates of Assessment were prejudicial to the Revenue, that at least, what was gained by excess in the rates themselves was lost by deficiency in the extent of land paying them; yet it was a principle which in common with most others of the same nature must, we conceived be received with some qualification, for it would we thought, be scarcely disputed that more might be drawn from a country, or that a country might continue, even for a series of years, to pay more than it was well capable of affording.

900. That under the coercive system which heretofore prevailed, a larger Revenue had been derived from the Southern Division of Coimbatore than it could now be brought to produce seemed to be the decided opinion of the Collector, and when all the unfavorable circumstances which had befallen the District (and of which some were not of a temporary nature) were taken into consideration, we could not but so far coincide in opinion with the Collector as to think that it would not be prudent to estimate the present resources of the District by reference to the amount which it had yielded during several years subsequent to its acquisition.

901. After having given to the subject the fullest and most attentive consideration, we were disposed to be of opinion that the average of Collections during the seven years, terminating with Fusly 1220, when the Triennial Lease expired, approached nearer than any other to the real value of this Division of Coimbatore. The amount of this average, Pagodas 2,44,269, was, we observed in a trifling degree below the average of Collections during the Triennial Lease, which as regarded the Southern Division had not been as in the Northern Division formed on the principle of a Russud involving expectations of improvement, but was an equal Annual Jumma, differing little in amount from the average Collections of the four years immediately preceding, though considerably below the amount deducible from any average of the antecedent period.

902. Having thus considered and discussed the circumstances attending the management of each of the two Divisions of Coimbatore from the period at which the District fell into the possession of the British Government, we proceeded to compare the Jumma proposed by Mr. Garrow with the actual Collections during that period framed from Statements prepared in our office.

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Fuslies.	Gross Collections.			Average of 12 years from Fusly 1220.		Average of 9 years from Fusly 1209 to 1217.		Average of 7 years from Fusly 1218 to 1220.		Average of 3 years from Fusly 1218 to 1220.		Permanent Settlement proposed on the 30th November 1806.		Ditto 24th December 1811.		Do. 18th June 1812 for the first 5 years.		Permanent on the 5th year.	
	Str. Pa.	F.	C.	Str. Pa.	F.	C.	Str. Pa.	F.	C.	Str. Pa.	F.	C.	Str. Pa.	F.	C.	Str. Pa.	F.	C.	Str. Pa.
1209	3,04,874	0	0																
1210	3,18,758	0	0																
1211	3,09,814	0	0																
1212	3,36,492	0	0																
1213	3,53,002	0	0																
1214	3,45,503	0	0																
1215	3,49,628	0	0	3,38,239	18	60	3,33,553	20	0	3,30,764	19	22	3,32,767	28	44	3,22,810	0	0	3,49,130
1216	3,26,228	0	0																
1217	3,57,686	0	0																
1218	3,50,900	0	0																
1219	3,56,871	0	0																
1220	3,49,121	0	0																
1221	2,95,733	0	0																
Total	43,54,606	0	0																
Average of 13 years.	3,34,969	31	12																

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903. The Permanent Jumma proposed by the Collector, we remarked, would be found to exceed any of the averages shewn in the above Statement, excepting that of the Triennial Lease, we subjoined the following Statement, exhibiting a comparison of the proposed temporary and permanent Rent with the Collections of each year.

	Fusly 1209.	Fusly 1210.	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.	Fusly 1217.	Fusly 1218.	Fusly 1219.	Fusly 1220.	Fusly 1221.
Gross Collections	3,04,874	3,18,758	3,09,814	3,36,492	3,53,002	3,45,503	3,49,628	3,26,228	3,57,686	3,50,900	3,56,871	3,49,121	2,95,733
Jumma for the first 5 years, 18th June 1812	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810	3,22,810
Difference	17,936	4,054	12,996	13,682	30,252	22,693	26,816	3,418	34,876	23,090	34,061	26,311	27,077
Percentage	less. 5 per cent	less. 1	less. 4	more. 4	more. 8 & 9	more. 6 or 7	more. 7 or 8	more. 1	more. 9 at 10	more. 8 near 9 at 10	more. 7 at 10	more. 7 at 8	less. 9
Jumma in perpetuity, 18th June 1812	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130	3,49,130
Difference	44,256	30,374	39,316	12,638	3,932	3,627	496	22,902	8,556	1,770	7,741	9	53,397
Percentage	less. 12	less. 89	less. 11	less. 3	more. 1	less. 1	more. 1	less. 6	more. 2	more. 5	more. 2	less. 15	less. 15

STATEMENT No. 1.
Northern Division, Coimbatore.

904. The comparison with the averages, we observed was as follows:—

	Average of 12 years.	Average of 9 years.	Average of 7 years.	Average of the Triennial Lease.
	S. P.	S. P.	S. P.	S. P.
Jumma proposed for the 1st five years ...	3,38,239	33,553	3,39,764	3,52,297
	3,22,810	3,22,910	3,22,810	3,22,810
Per cent. less ...	15,429	10,743	16,954	29,487
	$4\frac{12}{32}$	$3\frac{7}{32}$	$4\frac{31}{32}$	$8\frac{11}{32}$
Permanent Jumma ...	3,49,130	3,49,130	3,49,130	3,49,130
Per cent. more ...	10,891 more	15,577 more	9,366 more	3,167 less
	$3\frac{3}{32}$	$4\frac{14}{32}$	$2\frac{21}{32}$	$2\frac{29}{32}$

905. We annex Statements of a similar nature which had been prepared for the Southern Division.

	Average of 12 years from Fusly 1200 to 1220.	Average of 9 years from Fusly 1214 to 1220.	Average of 7 years from Fusly 1214 to 1220.	Average of 3 years from Fusly 1218 to 1220.	Permanent Settlement proposed on the 30th November 1806.	Permanent Settlement proposed on the 10th June 1812 for the first 5 years.	Permanent Settlement proposed on the 10th June 1812 for the first 5 years.
	S. P. F.C.	S. P. F.C.	S. P. F.C.	S. P. F.C.	S. P. F.C.	S. P. F.C.	S. P. F.C.
Fusly 1209..	2,91,369 0 0						
" 1210..	2,87,138 0 0						
" 1211..	2,74,094 0 0						
" 1212..	2,72,482 0 0						
" 1213..	2,78,746 0 0						
" 1214..	2,79,871 0 0						
" 1215..	2,22,754 0 0						
" 1216..	2,23,427 0 0						
" 1217..	2,48,823 0 0						
" 1218..	2,47,660 0 0						
" 1219..	2,43,407 0 0						
" 1220..	2,43,941 0 0						
" 1221..	2,16,350 0 0						
Total...	3,330,982 0 0						
Average of 13 years...	2,50,229 17 24						

The actual Collections in Fusly 1212 were Star Pagodas 3,21,938

Deducted from an average the actual being too high.

906. In this Division, we remarked the Permanent Jumma was exceeded by all the averages shewn in the Statement excepting that of the Triennial Lease and that formed by taking the seven years from Fusly 1214 to Fusly 1220 inclusive. The averages of this Division exhibited quite a different result from the averages of the Northern Division.

907. The following was the comparison of the temporary and permanent rent with the collections of each year.

	Fusly 1209.	Fusly 1210.	Fusly 1211.	Fusly 1212.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.	Fusly 1217.	Fusly 1218.	Fusly 1219.	Fusly 1220.	Fusly 1221.
	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.
Gross Collections	291,359	287,138	274,994	272,492	278,746	279,871	222,754	223,427	248,823	247,660	243,407	243,941	216,350
Jumma proposed for the 1st 5 years.	237,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190	227,190
Difference	64,199	59,948	47,804	45,302	51,556	52,681	4,466	3,763	21,633	20,470	16,217	16,751	10,840
The Collections are	more	more	more	more	more	more	less	less	more	more	more	more	less
In perpetuity...	22 per cent.	20	17	16	13	13	1	1	8	8	6	6	5
Difference	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870	245,870
The Collections are...	45,519	41,268	29,124	26,612	32,876	34,001	23,116	22,443	2,953	1,790	2,463	1,929	29,520
	more	more	more	more	more	more	less	less	more	more	less	less	less
	18 per cent.	16	11	10	13	13	9	9	1	1	1	1	12

Southern or Dharapooram Division.

908. The comparison of the proposed temporary and permanent rent with the averages of the Southern Division stood thus:—

	Average of 12 years.	Average of 9 years.	Average of 7 years.	Average of the Triennial Lease.
Jumma proposed first 5 years.....	Star Pagodas. 250,552 227,190	Star Pagodas. 251,234 227,190	Star Pagodas. 244,269 227,190	Star Pagodas. 245,002 227,190
Per Cent. less.....	32,362 12 $\frac{1}{2}$ %	24,044 9 $\frac{1}{2}$ %	17,079 6 $\frac{1}{2}$ %	17,812 7 $\frac{1}{2}$ %
Permanent Jumma	245,870	245,870	245,870	245,870
Per Cent.	13,682 less 5 $\frac{1}{2}$ %	5,364 less 2 $\frac{1}{2}$ %	1,601 more $\frac{2}{3}$ %	868 more $\frac{1}{3}$ %

In consideration of all the circumstances detailed above, we proposed that the average during the seven years preceding the Triennial Lease should form the basis of the settlement for the Northern or Coimbatore Division; we did of course intend that the could implicitly adopt at or any other given average for each particular village, as it too high with respect to some and too low with respect to others. If the aggregate of the ultimate permanent Jumma did not fall short of the average amount of collections seven years of the Ryotwar system of management; the result, we conceived, would be satisfactory. In that case we observed the Permanent Jumma would amount in round numbers to Pagodas 3,40,000, which was less than the amount last proposed by Mr. Garrow in the sum of Pagodas 9,120 or 2 $\frac{1}{10}$ per cent.

In regard to the Southern or Dharapooram Division, we proposed that the Collector should be instructed to frame the permanent Settlement with reference to the average of the terminating with Fusly 1220 or (what was nearly the same) with reference to that of the Lease, so that a sum of not less than 245,000 Star Pagodas should be the permanent of the Southern Division; subject to such modifications with respect to particular in the fullest consideration of their resources, might appear to the Collector to be expedient.

We had but little to add on the subject of the proposed Settlement of Coimbatore, difficulties might appear still to attach to that important subject, the mass of information, both as to the Settlements and actual collections ever since the acquisition of the, as well as the circumstances of its present situation, afforded little hopes of any material benefit being derived from further delay.

912. It must be apprehended be admitted that the calamities by which the Revenues of Coimbatore had been deteriorated within the last five years, particularly the decrease in the agricultural population, owing to the effect of an endemic disease were of a nature to preclude the expectation of realizing at present or for some time to come, the amount of the average collections of any period prior to the occurrence of those calamities, a temporary reduction of the assessment, therefore as recommended by the Collector, became a measure not so much a policy as of necessity.

913. Under the impression of these sentiments, we resolved to direct the Collector of Coimbatore to enter on the Decennial Lease as soon as might be practicable, making the proposed rent for the first five years the basis of his settlement, vizt:—

	Star Pgs.	F.	C.
For the Northern Division...	3,22,810	0	0
For the Southern Division ...	2,27,190	0	0
	5,50,000	0	0
And for the next five years for the Northern Division .	3,40,000	0	0
Southern Division ...	2,45,000	0	0
Making Star Pagodas ...	5,85,000	0	0

the basis of the rent for the second period of five years and for the permanent rent.

914. Should further reference induce the Collector to be of opinion that a m this amount might be necessary during the first five years with reference to the app each Division, we stated our readiness to admit such modification provided the agg of the rent for the first five years for the entire Province did not fall much below th Pagodas 550,000.

915. We left it to the Collector to fix the amount of the annual progressive 550,000 to 585,000 during the last five years. It was our opinion that the amou determined in the first year of the Lease, in order that all uncertainty as to the next ten years might be removed. It was also left to the discretion of the Collec increase on each year, or on every two years as might appear most expedient, observed did not exceed $6\frac{1}{4}$ per cent. on the Jumma for the first five years.

916. We stated the Permanent Settlement thus modified for the province to be for the

	Star Pg
Northern Division...	3,40,00
For the Southern Division...	2,45,00
	5,85,00

917. The amount proposed by the Collector was for the

	Star Pg
Northern Division...	3,49,18
Southern Division...	2,45,87
	5,95,06

918. The difference 10,000 Star Pagodas or $1\frac{1}{2}$ per cent. less than the am Mr. Garrow, this difference we observed resulted from the adoption of an ave such periods as it had been deemed most eligible to select.

919. The facility, or otherwise with which the amount of the Jumma for the h be collected, would we thought determine whether or not we had deduced from the acco us a satisfactory amount for the ultimate permanent rent.

920. It would further we thought be no advantage of the proposed system, that the rent during the period of the Lease would be open to revision, and that the rent of any village manifestly over-assessed might be reduced on a proper statement and careful examination of the error; so if any village from fraud in the Native servants or other cause should, in a considerable degree, be under-assessed, the rent of such villages would also be liable to revision and re-assessment. The correction of error would thus we observed be readily made, and we explained that it was to guard against a general over-assessment, that we went into so detailed an examination of the accounts before us.

921. As the demand on each village will not, as heretofore vary either with the extent or the nature of the cultivation, we indulged a hope that an incitement would be given to industry not hitherto experienced, and that the limitation of demand would thus lay the foundation of the real prosperity of the country by adding to the agricultural wealth and stock of the cultivator.

922. A fair ground of future increase would we observed be furnished by extending the means of irrigation; the execution of works having this object in view would always we remarked be undertaken by Government, where the Renters or Ryots might agree either to repay the advances with interest in a given time, or to increase the rent of the village in a commensurate proportion.

923. The Collector did not clearly explain his intentions with regard to the ruined and greatly injured villages adverted to in Statement No 3. If (which we considered to be probable) was not practicable to obtain satisfactory engagements for such villages even by postponing ultimate rent to a remote period, we thought it would be desirable to defer any attempt to them in the arrangements for the Decennial and ultimately permanent Settlement. On this desired that the Collector would take some future occasion of explicitly stating his

With respect to the number of persons engaged in the rent, we remarked that when the was few the system partook more of the mootah than of the village rent, and the profit (as to be hoped that the rent would allow of profit) instead of being diffused generally was to the few who became renters; we considered it desirable that all who had ever been ed to join in the responsibility of a rent, or were capable of sharing the responsibility e admitted, and that such inhabitants only should be rejected as were too indigent or stationary to take a share in the responsibility.

The Collector, when formerly speaking of Mootahs, was understood to mean that four villages had jointly been given in rent to one man under the explanation which he since we were of opinion that all small hamlets watered from the same sources should be in one rent, as also that all hamlets or spots possessing separate names as villages, not inhabited, should be included in the rent of the village, the inhabitants of which the land of the uninhabited villages.

We remarked that the Collector had misunderstood the Curnum Regulation, that we observed did not provide that there should be no Curnum to a village whose t be less than 400 Pagodas, but merely provided that a Curnum might write the f one or more villages where the Bariz of his own village did not exceed 400 Pagodas; villages we remarked had separate Curnums, although the Bariz did not amount even agodas.

We farther remarked that the Collector made no mention of the proposed separation bornadayem from the land rent. It was a measure upon which we were fully decided, expediency of which the Collectors generally concurred, we therefore expressed our expectation that Mr. Garrow would pay due attention to this subject.

928. We stated that if the Collector should be desirous of proposing any provisions relative to the proposed system for the eventual security and advantage of the Leascholders and Ryots, or any other object, it was necessary that he should submit them without delay, when we would consider of the propriety of incorporating them in the Regulation under preparation.

929. In a letter to Government under date the 29th April last, we had the honor to submit for the information and orders of the Honorable the Governor in Council, copies of our proceedings above recited, on the reports from Mnevelly and Coimbatore, preparatory to the introduction of the Decennial and eventually permanent Lease into these Districts, and we also took that opportunity of submitting for consideration, our further proceedings under date the 29th March last, relative to the final Settlement of the land Revenue in the Southern Division of Arcot, accompanied by the letters from the late Collector, under date the 4th October 1812 and 9th February last.

930. The Collector's Report under date the 4th October 1812, contained the account of proceedings in carrying into effect the orders of the Honorable Governor in Council for the final Settlement of the Land Revenue in the Southern Division of Arcot up to the 31st July 1812.

931. The letter dated the 9th February gave cover to a Statement showing the progress made in the Settlement up to the 31st December which period Mr. Ravenshaw quitted the District after having over charge to his Head Assistant.

932. Previously to Fusly 1218 the District denominated the Southern Division of Arcot comprehended certain Talooks south of the river Pal in that year were transferred to the Northern Division to the Southern Division were at the same time added the Cuddalore and Pondicherry, which had previously consisted of a separate charge.

933. "The Southern Division of Arcot" we explained was therefore now composed of Arcot proper, formed according to the existing sub-division into ten Talooks of the District of Mannargoody, which was separated from Trichinopoly and annexed to this Division in Fusly 1214, and of the Districts of Cuddalore and Pondicherry.

934. The District of Cuddalore had been formed into Mootahs or Estates in Fusly 1214, and these Estates we explained had since been held in permanency with the exception of the Mootah Estate, comprising fourteen villages, each of which had now been separately assigned to a separate charge.

935. We annexed the following Statement showing in abstract the collections from the Talooks of Arcot proper from the Talook of Mannargoody, from the fourteen unsettled villages of Cuddalore and from the District of Pondicherry respectively, on the average of the preceding the Triennial Lease, or from Fusly 1211 to Fusly 1217 inclusive, also the average of the Triennial Lease or from Fusly 1218 to Fusly 1220 inclusive, the average of these two periods together, or of the ten years from Fusly 1211 to Fusly 1220 inclusive; and lastly, the actual collections in Fusly 1220, the last year of the Triennial

	Average actual collections of the 7 years preceding the Lease.			Average actual collections of the 3 years of the Lease.			Average actual collections of the 10 years from Fusly 1211 to 1220.			Actual collections in Fusly 1220.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Southern Arcot proper...	464,970	0	33½	497,481	23	28½	4,75,087	0	32½	4,95,891	1	8
Mannargoody ...	59,690	21	61½	54,119	5	29	58,222	32	16	54,622	41	4
Total South Arcot...	524,660	22	14½	551,600	28	57½	5,33,309	82	48½	5,50,513	42	12
Cuddalore (14 Villages) ...	4,100	32	73	3,917	20	28½	4,05	33	51	3,90	5	79
Pondicherry ...	5,572	19	79	6,099	19	29	5,730	29	77	6,177	2	8
Grand Total...	534,333	30	6½	561,617	23	34½	543,036	6	16½	5,60,555	5	19

936. The sums inserted in the foregoing Statement were inclusive of the Revenue from Devastanum and Cavelly lands, but exclusive of the Revenue derived from taxes personal and professional, house and shop taxes, &c., known by the general term of Swarnadayem in the Southern Division of Arcot, and heretofore collected along with the land rent; we observed, however, that none of the statements in the report under consideration either distinguished the amount included under the heads of Devastanum and Cavelly lands, or shewed the amount expended under the head of Swarnadayem. The statements were also defective in not shewing the amount of the settlement of each year as well as the amount of the collections.

We accordingly resolved that the present Collector (Mr. Hyde) should be required to submit at his earliest convenience a Statement shewing: 1st—The amount of the Settlement of the Revenue of each year from Fusly 1211 to 1220 inclusive, comprehending, besides the land rent, the Revenue from Devastanum and Cavelly lands, and Swarnadayem. 2ndly—The balances in each year on the aggregate Settlement contained in column 1. 3rdly—The amount of actual collections, after deducting the amount of column 2nd. 4thly—The proportion of the actual collections derived from land rent proper. 5thly—The amount of the Revenue derived from Devastanum lands. 6thly—The amount or proportion derived from taxes personal and professional. 7thly—The amount or proportion derived from Swarnadayem, and 8thly—The amount of the four last preceding columns corresponding with column 3.

The various taxes under the head of Swarnadayem which had been excluded, the late Collector observed, would form the subject of a future report; he considered these taxes to bear very unequally on the rich and poor, and that many, particularly of the former, were altogether exempt. He added that "they were a source of revenue highly improvable."

That temporary arrangement the late Collector might have made for the collection of Swarnadayem lately separated from the land rent was not stated in the report. We resolved to require information upon this point from Mr. Hyde and to express our desire that the report on this subject adverted to by the late Collector might be prepared and submitted at the least possible delay.

In our general instructions to the Collectors for carrying into execution the final Settlement, we necessarily abstained from prescribing the precise basis for the Settlement of each District. The various papers which were recorded sufficiently explained the intentions and views of

the Government as well as those entertained by us. With respect to the amount of the settlement, it was stated to be intended that it should be determined upon a calculation of the average collections of former years, with reference to the capabilities and resources of the respective villages; as it was evident that no average which might be determined could, in its detailed application be suitable to the circumstances of every village, so it was considered that no average could be determined from any particular year or particular number of years which could be suitable to the circumstances of every District. These we remarked were points for subsequent discussion with the Collectors severally.

941. The average which had been adopted as the general basis for the Settlement in the Southern Division of Arcot was the average of the collections of ten years from Fusly 1211 to Fusly 1220 inclusive. From the Statement inserted above, it appeared that the amount of this average for the whole District, exclusive of Cuddalore and Pondicherry was Star Pagodas 533,309-32-48½, including the Revenue from Devastanum and Cavelly lands, but not including Swarnadayem as already stated.

See Report Para 21.
Settlement of Fusly 1220
excluding Swarnada- Str. Pg. F. C.
yem ... 5,66,335 16 22½
Ten years average collec-
tions ... 5,33,309 32 48½

33,025 28 54½

or 6½ per cent. less than
the Settlement of Fusly
1220.

Actual collections of Fusly
1220 ... 5,50,513 42 12

Ten years average collec-
tions ... 5,33,309 32 48½

17,204 9 43½

or 3½ per cent. less than
the collections in Fusly
1220.

Average collections of the
three years of the Lease. 5,51,600 28 57½

Ten years average collec-
tions ... 5,33,309 32 48½

18,290 41 9½

or 3½ per cent. less than
the average collections
of the Triennial Lease.

Average of ten years ... Str. Pg. F. C.
533,309 32 48½

Average of 7 years preced-
ing the Lease ... 524,660 22 14½

8,649 10 33½

Average of ten years ... 533,309 32 48½

Average of last 7 years to
Fusly 1220 ... 507,887 16 24½

25,422 16 13½

4½ per cent. less.

942. Mr. Ravenshaw compared the a-

verage with the amount of the Settlement of

the last year of the Triennial Lease, than whi-

the amount of Star Pagodas 33,025-28-54½,

with the actual collections of Fusly 1220, the

decrease was Star Pagodas 17,204-9-43½ only.

the average of the collections of all the three

Lease, the difference or decrease was

18,290-41-9½.

943. On the other hand, the amount of

average exceeded the amount of the average

years preceding the Lease (as inserted in

above) in the sum of Star Pagodas 8,649-10-

also the amount of the average collections of

of the ten years, or from Fusly 1214 to 1220

sum of Star Pagodas 25,422-16-13½.

944. We explained that the average of the period of seven years from Fu-

1220 was rendered so low by its including two very unfavorable years; Fuslies

particularly the latter, in which the collections amounted to no more than

381,485-38-25, or to speak generally, a lac and a half of Pagodas less than the

collected both before and since, in other words less than the amount of the

ten years to the extent above stated.

945. The amount of the average of the three years preceding Fusly 1214 was Star Pagodas 5,82,553-1-63½, the average of the period we observed was rendered so high by its including Fusly 1212, in which the collections amounted to Star Pagodas 6,87,053-3-14, or a lac and a half of Pagodas more than the ordinary or general average amount of the collections.

946. Although it was sufficiently known at present, we nevertheless thought it proper to record on these Proceedings, that the low Revenue of Fusly 1216 was derived in a season of dearth approximating if not absolutely amounting to a famine, and that the high Revenue of Fusly 1212 was derived from over-assessment under a local management, which whatever circumstances might be allowed to justify or estimate it, was represented to have proved in its consequences, extremely injurious to the prosperity of the District.

Average collections during
the Triennial Lease ... 5,51,600 28 57½
Average of the 7 preceding
years ... 524,660 22 14½
26,940 6 42
or 5 2 less.
16

947. It appeared that these two years balanced each other, and that if both were omitted the average of the eight years from Fusly 1211 to Fusly 1220 would be nearly the same; we were therefore of opinion that the average of the ten years formed as correct and satisfactory criterion of the resources of the District as was required to serve the purpose of a general basis for the settlement.

During the 3 years average. 5,51,600 28 57½
Fusly 1220 ... 5,50,513 42 12
1,086 31 45½
ment of Fusly 1220 ... 5,66,335 16 22
collections of the 7
preceding the Lease. 5,24,660 22 14½
41,674 28 8

948. The average collections for the seven years preceding the Triennial Lease, we remarked was less than the average collections during the Triennial Lease in the sum of Star Pagodas 26,940-6-42. The difference between the amount of the average collections during the Triennial Lease and the actual collections in the last year of the Lease or Fusly 1220 was not material. The seven years average was less than the Settlement of Fusly 1220 in the sum of Star Pagodas 41,674-28-8.

9. We observed that, with the exception of the two years before mentioned, Fuslies 1216 and perhaps Fusly 1214, the annual Revenue did not discover any very great excess either above or below the average of the ten years which had been adopted as the basis for the settlement.

10. We explained that the averages shown in the Abstract Statement inserted in a former part of these proceedings, and which had been thus briefly discussed, were taken from the General Statement marked A, enclosed in the late Report, to which the Report itself had frequent reference. It appeared however, that some of the averages were not in consonance with the Statement numbered 4 which showed the actual collections in each year from Fusly 1211 to Fusly 1220 inclusive.

In the last mentioned Statement, indeed, no averages were drawn excepting the average of three years terminating with Fusly 1213, and the average of the last seven years terminating with Fusly 1220, but on adding together the collections, as inserted in that Statement and the particular averages desired, it appeared that instead of Star Pagodas 5,24,660-22-14½ as in the General Statement A, and adopted in the Report, the average collections of the seven years preceding the lease amounted to Star Pagodas 5,21,031-15-24 only, and in like manner that the average of the ten years from Fusly 1211 to 1220 amounted instead of Star Pagodas 5,33,309-32-48½ to Star Pagodas 5,30,287-3-3½ only.

As concerned the purpose for which the averages were taken, and the manner in which they were applied, we considered a difference of a few thousand Pagodas to be of little or

no importance, but we thought it of importance that we should be enabled to depend on the accuracy of the accounts presented to us. We therefore resolved that the Collector should be directed to examine the accounts and report whence arose this apparent discordance.

953. In consequence of the changes which had taken place in the extent or boundary of the District since its acquisition, and in consequence also of the variation with respect to the items included and excluded in the accounts submitted at different periods, it would not be remarked be easy, if indeed it were practicable, to examine the accounts contained in the late Collector's report in comparison with the annual accounts on our records, but as it was necessary that we should be fully satisfied of the correctness of accounts which were furnished as the basis of a final settlement, we resolved to direct the Collector to prepare and submit a Statement of

* NOTE.—The accounts here more particularly alluded to were those contained in Statement No. 4 of the Collector's Report, which however was defective in not shewing the settlements as well as the collections.

a djustment, shewing the amount of the Settlement of each year from Fusly 1211 to Fusly 1220, precisely as contained in the Jumma bundy Statements submitted to us for each year, together with the Collections of those Settlements as shewn in the Statements of Demand, Collection and Balance, and explaining the difference between the several amounts which those accounts exhibit in comparison with the accounts* contained in the Report under notice by a detail of columns, in which

were to be noted the items composing the amount of the difference or variation.

954. We stated the object of this Statement of adjustment to be, that the results several accounts of former years might be shewn to correspond with the results contained in accounts furnished on the present occasion, or that the errors if there were any, should be explained and rectified. We expressed our expectation that the Statement would be prepared with due diligence and care.

955. We concluded that the sums inserted as the collections in Statement No. 4, were the sums collected of arrears and current within each Fusly, or from the 11th July to the 11th July, but that they were (as they ought to be) the collections properly belonging to the account of each settlement, at whatever period realized.

956. It had been already stated that whatever average might be determined on the general basis of the settlement of any District, it could not be applied implicitly to the settlement of another. The rules by which Mr. Ravenshaw had been guided in deviating from the average on the general basis of the Settlement of the Southern Division of Arcot, were contained in the Report marked B, enclosed in his report. They appeared to us to be judicious.

957. Were the amount of the average collections of ten years, and the amount of the collections for Fusly 1220, the last year of the Triennial Lease, nearly corresponding, the basis, was adhered to, but where the amount of the average collections from a village was less than the collections in Fusly 1220, a portion of the difference or deficiency was given up; on the other hand, where the amount of the collections in Fusly 1221 exceeded the amount of the ten years' average collections, a portion of the excess was added to the amount of average.

958. Villages having little or no waste land, and therefore susceptible of little improvement than that which might arise from improved husbandry, received a remission in amount according to circumstances, from $\frac{1}{4}$ to $\frac{1}{2}$ of the amount collections of each year.

959. Certain villages which were held in Aumany during the period of the Triennial

yielded in general a reduced Revenue in consequence, in some instances of the emigration of ryots and other misfortunes, but generally, it was alleged, in consequence of the neglect and misconduct of the Puttah monigars, arising from a desire to diminish the Revenue of their villages, in the hope of obtaining them eventually at a lower permanent rent.

960. As the loss incurred in these villages during the period of the Triennial Lease tended of course to reduce the ten years average collections, while the villages themselves, it was stated, possessed every capability with respect to inhabitants, stock and lands, it would have been improper to have followed the general basis in the assessment of these villages. Instead thereof, the average of the seven years preceding the Lease, was taken (unless where the ten years average happened to be higher) and the assessment determined at a small amount more or less than the datum assumed, where the permanent rent, according to either of these data, that is, the seven years average, or ten years average (which ever might be the highest) still appeared too low, it was determined to abstain for the present from granting such villages on a permanent rent.

961. The average of the seven years preceding the Lease was also taken in the cases in which that average exceeded the average of ten years in consequence of the occurrence of balances on the rent under the Triennial Lease.

962. Where villages might be much impoverished from temporary causes or particular circumstances, it was determined to regulate the assessment for the first year according to their present actual resources, the amount to increase annually during two or three or four or five years, as might be judged proper (the increase in no case extending beyond five years) until it could reach the amount determined upon as a just assessment in perpetuity with reference to the payments and permanent resources.

963. These were the chief rules which had been observed in regulating the final Settlement of the Southern Division of Arcot. In their application, the object had been to fix an adequate assessment upon the best and most improvable villages (whose evidently increasing resources gave no doubt of the justice or policy of the measure) even beyond the amount of the general basis, by providing means to meet or cover the abatement below that amount which might be necessary in regard to others, the only cases for which these rules were considered by the Collector as not sufficiently providing, were the cases of particular villages in which a greater permanent remission than that which the rules were calculated to allow might be found necessary not in consequence of deterioration from temporary causes but from over assessment.

See Collector's Report Para. 24.

NOTE.—It might, we observed, be remarked, on the other hand, that a given sum would be more readily paid in a given number of payments fluctuating with the seasons than it could be in annual payments; to which in the latter mode of assessment was unquestionably more convenient and more beneficial to the ryots for Government, as the settlements were not so liable to fluctuate, though we trusted that the permanent assessment would in a short time be no less beneficial to the landholders.

964. We had on different occasions, recorded our opinion that the collections from a Province or a village for a series of years must, in general, afford the surest grounds for a permanent assessment, that in short, what a Province or a village had yielded for a series of years under a settlement fluctuating with the seasons or with the extent of land brought into cultivation, it would *a fortiori* be enabled to yield under a settlement in perpetuity.

Equality of assessment, whether under a temporary or permanent settlement was considered to be scarcely attainable, since the condition of villages must be liable to vary.

according to the different degrees of industry, prudence and means of the persons who possessed them; we deemed it nevertheless to be desirable, on an occasion like the present, that the amount of the settlement should be proportioned as nearly as practicable to the relative actual value of the several villages, and such (which was our intention had also we remarked been the object of the rules by which the assessment had been regulated.

936. Without meaning, therefore, in the least to object to the principle of apportioning the assessment, by raising it in some cases above, and reducing it in others below the average adopted as the general basis of the settlement, we intended only to remark that great caution should be exercised in those cases in which it might be considered necessary to reduce the assessment in a more than ordinary degree below the general basis upon a ground so difficult to be ascertained as that of the lands "being over-assessed."

937. That there were several villages so circumstanced in each of the talooks, the late Collector stated himself to have been well aware, but it appeared evident from what ensued that the late Collector's information upon this point must have been general and not much to be depended upon, since was in the article of lowering the permanent rent of the villages supposed to require it, that deception practised upon the late Collector, and the gross corruption of his servants principally exercised.

963. It appeared that the "Permanent remission" or abatement which it had proposed to grant to the villages most requiring it, was granted in the Talooks of vanum, Bhavangherry, Chitput and Trinomally only, where the settlement was commenced; the late Collector explained that it had been his intention to have villages as were supposed to stand in need of particular abatement until all the villages of the Talook which could be disposed of according to the established rules should be so disposed of, that it having been urged by the public servants that the inhabitants were in attendance having himself no reason to suspect the justness of the selection which had been made of villages standing in need of the abatement, corroborated as it was by the accounts of the Curni by the local experience of his public servants, he was induced to conclude a final settlement of the villages in question.

969. The Puttahs for these villages were subsequently cancelled; when the system of corruption which had been planned, and was acting upon was discovered, and many of the villages were settled at full rent, according to the rules which had been established.

970. An abstract of the assessment of these including the several other villages in or settled, but not finally revised on the 31st July was contained in the columns from 4 to 10 in Statement A, and in the separate Statement marked No. 2, they amounted in number to 312 belonging to Arcot proper and 29 belonging to Mannargoody.

971. Of the 312 villages belonging to Arcot proper, it appeared that the Chett assessment, according to the rules established for the settlement, amounted to Star Pagodas 53,279-7-64, but that in consideration of the injury which they were supposed to have sustained from the Revenue realized during the Triennial Lease, as testified, it was by the comparatively low Revenue realized on the actual produce of Fusly 1221, the Collector had been induced to grant to some of them time to recover, and to others a permanent remission; they were accordingly settled at a final assessment of Star Pagodas 49,160-14-6 from rising thereto by annual gradations from Star Pagodas 43,375-15-10, the amount of the settlement for Fusly 1222.

From Mr. Ravenshaw, see Report from Paras 66 to 71 inclusive.

972. The amount of the ultimate Settlement above stated, though less in the sum of Star

Amount Chettum accord- ing to the Rules for the Settlement...	Str. Pa.	F.	C.
Ultimate rent as first determined...	53,279	7	64
Less...	4,119	33	58
Ten years average Col- lection...	51,730	14	18½
Ultimate rent as first determined...	49,160	14	6
Less...	2,570	0	12½

Pagodas 4,118-38-58 than the amount of the Chettum or assessment deduced from the rules established for the Settlement was less than the amount of the average Collections of ten years in the sum of Star Pagodas 2,570-0-12½ only. The late Collector proceeded to remark that if he had continued to consider the remission necessary, as he was at first led to suppose, he would without hesitation have recommended it, but that as it was in the selection of those and other villages since finally revised and settled at full rent, that the public servants shewed themselves to be

corrupt, he deemed it right to revise the accounts of the whole of them, and it appeared that between the 31st July and the date of his Report under notice, a portion of them to the number of 84 had been revised and settled at full rent either immediately or in two or three years; the Collector added that some permanent remission would be necessary, but that he had little doubt that the whole might be finally settled at a sum equal in the aggregate to the ten years' average collections.

973. We subjoined a Statement taken from the late Collector's report, shewing the number and actual assessment of the villages settled up to the 31st July, the number and established assessment of the villages of which the settlement then remained to be revised, and the number and estimated assessment of the Villages then in Aumany, or remaining to be settled.

	Villages.	Permanently Settled.			Villages.	In dispute but when revised Estimated at.			Villages.	In Annami Estimated at.			Villages.	Total.		
		S. P.	F.	C.		S. P.	F.	C.		S. P.	F.	C.		S. P.	F.	C.
Northern Division of Arcot proper.....	1,835	2,71,431	2	17	312	51,730	14	18	527	1,50,000	...	...	2,674	4,73,161	16	35
Margoody....	127	14,542	39	12½	29	6,870	14	54	163	37,607	27	42½	319	59,020	36	29
Madallore.....	14	3,911	1	54	...	...	...	...	...	...	...	...	14	3,911	1	54
Pondicherry on 10 years Lease	9	6,036	32	2	...	...	...	...	...	...	...	...	9	6,036	32	2
	1,985	2,95,921	30	5½	341	58,600	28	72½	690	1,87,607	27	42½	3,016	5,42,129	41	30½

* NOTE.—The precise sum we marked was Pagodas 1,269. Compare Col. 29 with Col. 40 Statement A.

NOTE.—We stated that it had been Star Pagodas 682-18-33, there was of Pags. 4-11 through Report, in which the sum of these villages was stated at Star Pagodas 6-13-17, instead of Star Pagodas 2,71,431-2-17 according to the Statements.

974. The sum of Star Pagodas 2,71,431-2-17, the amount of the assessment of the 1,835 villages belonging to Arcot proper which were finally settled up to the 31st July, was stated in the Report to be less than the average actual collections during the Triennial Lease in the sum of about 1,300* Pagodas, but more than the ten years average collections in the sum of Star Pagodas 10,686-29-38½ occasioned by the expiration of that rule of assessment which prescribed that in cases where the actual collections of Fusly 1220 or Fusly 1221 were found to exceed the ten years' average, a portion of the excess should be added to that average.

	S. P.	F.	C.
of 7 years.....	2,55,316	16	42½
of 3 years.....	2,72,700	32	67½
of 10 years.....	2,60,748	28	59
collections in Fusly 1220	2,72,132	36	67

975. We inserted in the margin the 7, 3 and 10 years averages as also the collections in Fusly 1220.

976. Of these 1,835 villages, 598 were settled at full rent from Fusly 1221 inclusive; the rest from Fusly 1222 inclusive, the difference between the amount of the Settlement in Fusly 1222, Star Pagodas 2,71,394-17-18, and the final Settlement in Fusly 1225, Star Pagodas 2,71,431-2-17, being occasioned merely by the including of six small villages yielding at present only a few Pagodas, but which had been taken on a gradual assessment rising from Star Pagodas 66,17,10 in Fusly 1222 to Star Pagodas 118-2-9 in Fusly 1225.

977. We had some doubt of the expediency of including in any final Settlement villages at present so poor or desolate as to yield on an average little more than 10 Pagodas each, in the first instance and less than 20 Pagodas each in perpetuity; if they possessed available waste to any extent, they would be observed inevitably, upon so low an assessment, be cultivated at the expense of others. We therefore resolved to require from the present Collector on account of the extent of the lands available and waste belonging to these villages, together with his opinion as to the expediency or otherwise of confirming the Settlement which had been concluded.

978. The sum of Star Pagodas 14,542-39-12½ the amount at which 127 villages of the Munnargoody Talook settled up to the 31st July had been assessed, exceeded in a small degree any of the average of the 7-3 or 10 years, as well as the collections in Fusly 1220; the sum at which the 14 villages of the Cuddalore had been assessed, amounting to Star Pagodas 3,911-1-54 fell somewhat short of the several averages; the 9 villages comparized in the Pondicherry had, for an obvious reason, been rented for 10 years averages, while it fell below, in a similar small degree the 3 years average, and the collections in Fusly 1220.

979. The total number of villages assessed up to the 31st July (including the 9 of Pondicherry rented on a Lease of 10 years) were 1,985, and the total amount of the assessment was Star Pagodas 2,95,921-30-5½ of the 312 villages belonging to Arcot proper, the settlements which remained for revision on the 31st July, we had already made mention and had stated that 84 were subsequently settled previously to the closing of the late Collector's Report, and was expected the whole would be settled at a sum not less in the aggregate than the total average collections, or Star Pagodas 51,730-14-18, which was the amount at which the assessment of these villages was estimated in the statement inserted above.

980. With respect to the 29 villages of the Mannargoody Talook of which the settlements remained for revision on the 31st July, it was explained in the late Collector's Report that they had been actually settled from Fusly 1221 at the sum of Star Pagodas 6,644-4-3; but that though it was expected the rent of some of them would be raised on revision, it was thought that the rent, nor should be raised in the aggregate, beyond the ten years average collections, or Star Pagodas 6,870-14-54, which accordingly was the amount entered for them in the statement referred to.

981. The villages in the settlement of which no progress had been made at the late Collector's Report amounted in number to 690, whereof 527 were villages belonging to Arcot proper and 163 to the Talook of Mannargoody.

84

982. On reference to the General Statement A, it appeared that the collections from these 527 villages belonging to Arcot proper amounted on the average of the 7 years preceding the Triennial Lease to the sum of Star Pagodas 158,802-32-49, on the average of the Triennial Lease to the sum of Star Pagodas 171,192-17-7 and on the average of the 10 years to the sum of Star Pagodas 162,608-2-35. It further appeared that the actual collections in Fusly 1220 amounted to the sum of Star Pagodas 170,592-39-16 and that the Chettum or rent which had been proclaimed as the permanent assessment was Star Pagodas 168,801-22-33.

983. But it was explained in the report that these were the villages in which a reduction must be granted, for the purpose of meeting which, the excess obtained from others beyond the amount of the ten years average might be considered to be applicable; it appeared that many of them were villages which having been highly cultivated, were in proportion highly assessed, and which though in a flourishing, were not in an improvable state.

984. The late Collector explained that those villages which improved under the Triennial Lease were, in general, villages which were impoverished at its commencement, and vice versa, that those which declined were such as had previously been in an advanced state of improvement; these different results, we remarked were such as might have been expected, and we had only to observe that in his application of the rules of assessment to the villages so severally circumstanced, the late Collector had acted consistently with the intention of our orders.

985. At the time of declaring the permanent assessment of the villages under consideration at the several sums amounting in the aggregate to Star Pagodas 168,801-22-32, the late Collector explained that he was well aware it was too high, but that not being satisfied as to what part of the villages or in what degree the over assessment applied he published the full rent of the villages, concluding that those which could bear it would be engaged for, and resolving to make no reductions only on conviction of their necessity derived from the farther and most satisfactory information to be obtained.

986. That the amount of the rent thus published was too high; we were entirely disposed to believe, not however on a *prima facie* view of the amount in comparison with former averages (since the rent of those villages which had been settled exceeded those averages), but because it was stated that the villages remaining to be settled were the villages which having been best cultivated and therefore the most highly assessed were susceptible of the less improvement.

987. Another reason for considering the declared rent of the unsettled villages too high was afforded by the circumstance of no offers having been made to take them at that rent either by the old renters or by new competitors, the low amount of the Revenue derived from the actual produce of these villages in Fusly 1221 was advanced by the late Collector as an additional argument of their being over assessed; and certainly the argument was entitled to some weight, at the same time we thought it right to remark that it was possible that a settled purpose on the part of the landholders to sacrifice every present interest to the object of reducing their final assessment might have increased this apparent deterioration.

988. That the villages in question were entitled to some abatement we were however satisfied. Those amongst them of the smallest value, the late Collector expected to be enabled to settle at an early period on a small remission, what the ultimate reduction would be upon the whole the late Collector could not state with any precision, but he

THE 1,835 villages settled up to the 31st July, average only 7 Pagodas each, while the 7 Arcot villages average at the chettum assessment) Pagodas 320 each.

Star Pagodas 98,793-8-7.

NOTE. The existence of such a purpose was adverted to in the late Collector's report.

These villages, from Paras 79 to 83

Mr. Ravenshaw's Report.

S. P. F. C.
7 years average 1,53,802 32 49

was inclined to believe that they might be settled in the aggregate at some thing less than the average of seven years preceding the Lease "or speaking in round numbers at Pagodas 150,000 at the very lowest."

	S. P. F. C.		
Village 1825 settled at ...	2,71,431	2	17
Do. 312 Estimated at ...	51,720	14	18
Do. 627 Estimated at ...	1,50,000	0	0
2674	47,316	16	35
Chettum Beriz as per ...	4,93,511	32	34
Col. 63 and Statement A ...	4,73,161	16	35
Difference	20,350	0	0
7 years average	4,64,970	0	0
Probable settlement ...	4,73,161	0	0
Difference	8,191	0	0
10 years average	4,75,037	0	0
Probable settlement ...	4,73,161	0	0
Difference ...	1,926	0	0

989. Assuming the correctness of this Estimate, and of the estimate already noticed with respect to the 312 villages, the settlement of which remained to be revised, the total amount of the final settlement of the 2,674 villages comprised in South Arcot proper would be Star Pagodas 4,73,161-16-35 which the late Collector observed was Pagodas 20,350 less than he should consider to be a fair Permanent Settlement under more favorable circumstances, yet that it was more than the average collections of the 7 years preceding the Lease in the sum of Pagodas 8,191, and only Pagodas 1,926 less than the ten years average collections.

990. With respect to the villages in number 163, which remained to be settled in the Mannargoody District, the late Collector explained that the balance of the Lease Settlement being very great in this Talook, in consequence in a considerable degree of the bursting of the tank which waters the greatest part of its lands, the ten years average collection, really, as the basis of the settlement, since it would have reduced the rent of the villages which large balances outstanding against them much below their value. The amount of the Lease had, therefore, been taken as the guide in this Talook, from which such deduction made in settling each village as its particular situation appeared to render necessary.

991. The late Collector observed that some of the villages might be settled at once, immediately, but that most of them would require a reduction and an allowance of time from five years to enable them to pay the reduced rent. Mr. Ravenshaw added that if they could be settled, as he thought they might at the 10 years average, or Pagodas 37,607, he considered it under all circumstances to be a rent favorable for Government.

992. The total permanent rent of the Mannargoody Talook would, in this case, marked amount to Star Pagodas 59,020-36-29½, which to the amount of the probable settlement of Arcot as stated above, and to the amount of the settlement of the 14 villages of Cuddalore, and of the District of Cuddalore, made a grand total of Star Pagodas 5,42,129. from 3016 villages, as shown in the Statement inserted in a former part of these Proceedings.

993. A considerable portion however of this result, we observed was founded on an estimate considered by the late Collector to be low as respected the villages remaining to be settled belonging to Arcot proper, and moderate as respected the remainder.

994. From the settlement accompanying the subsequent letter from the late Collector the 9th February, and referred to at the commencement of these proceedings, it appeared considerable progress had been made in the settlement between the date of the Report of the 31st December. From this period at which the proceedings and accounts of the Talook closed, farther progress in the settlement had been necessarily suspended, and would continue to be suspended until the present Collector should have joined his station. The first and most important duty of Mr. Hyde, on his arrival, which might be expected in a few days, to resume the business of the settlement and prosecute it to a conclusion.

995. According to the statement last received, the villages finally settled up to the 31st December, Cuddalore and Pondicherry amounted to 2,527, at 4,15,893-44-55.

	S. Pags. F. C.
Beriz of villages settled	4,15,893 44 55
Average of Triennial Lease	4,14,227 22 27½

1 per cent less.	1,776 22 27½
Beriz of Villages settled	4,15,893 44 55
Average of ten years	3,97,799 31 11½
4 8/16 per cent. more.	18,094 13 43½

996. This statement exceeded of the average collections, viz. the Triennial average, a small sum of Star Pagodas 1,776-22-27½, and of the average of ten years collections in the sum of Star Pagodas 18,094-13-43½.

997. Of the 489 villages yet remaining to be settled, the Chettum Beriz or full rent entered in the Statement at the sum of Star Pagodas 1,55,511-44-72½, but we stated that it was on the supposition that the loss, that is the remission, would chiefly fall. In a paper of remarks accompanying the Statement, the late Collector we observed had supposed, on a rough calculation, that a portion of the abovementioned sum to the amount of 100,000 Pagodas might require a remission of 15 per cent. or 15,000 Pagodas, and the remaining sum of Pagodas 55,511, a remission of 20 per cent. or Pagodas 11,100, making the total estimated remission Pagodas 26,100.

	7 years average.	3 years average.	10 years average.
collections.	Str. Pags. 5,31,934 5,45,304	Str. Pags. 5,31,934 5,45,304	Str. Pags. 5,43,986 5,45,304
10 years average.	10,971	16,313	2,218
about 7 years average.	2 1/16	2 1/16	1 1/16
about 3 years average.	about 7 years average.	about 3 years average.	about 10 years average.

This we observed would leave a sum of Pagodas 26,100, as the probable amount of the settlement of the remaining 489 villages, which added to the amount of the assessment upon the villages already settled, Pagodas 4,15,893 made a total of 4,41,993, which we remarked was somewhat more than the amount of the average of the past years' collections.

998. The paper in which this calculation was contained had been drawn up by Mr. Ravenshaw at the Presidency, away from all the means of reference to accounts, and was therefore we remarked of course entitled to only general attention; as it might be proper, however, that the late Collector should have an opportunity of observing the remarks which it contained, and as the document was probably not on the records of the Cutcherry, we ordered a copy to be prepared and submitted to Mr. Hyde for his information.

In prosecuting the settlement to a conclusion, the present Collector we observed, would of course confine his attention entirely to the villages which remained to be settled. He would advise the assessment of those which had been settled in all cases in which he might have reason to do so, and would especially attend to the investigation of allegations or information of practices either as regarded the amount of the assessment or the parties with whom the settlement might have been concluded.

The regulation in preparation respecting the Settlement we observed would contain a provision that engagements proved to have been collusive or founded upon fraudulent pretences should be liable to be cancelled; this power would however be exercised cautiously and with limitations, the same degree of circumspection would not be observed in the case of Settlements before they should have received the formal confirmation of the Government in Council, but it would nevertheless, we remarked, be prudent for the Collector to abstain from a too general or indiscriminate interference with arrangements once they had been sanctioned, where the Collector might have good grounds for revising and altering the

its determined by
a considerable em
is respect with great

; he would not scruple to report the necessity of doing
escape correction, but it would be incumbent upon him to
deliberation.

11. So soon as the settlement was completed, as much sooner as might
venient, the Collector would commence the preparation of a book or Register
which would be noted consecutively the name of each village in different Talooks; the
of the parties with whom the settlement had been concluded, the Revenue derived from
the average of the 3, 7 and 10 years respectively, the amount of the permanent assess-
the extent of lands, arable and waste, &c. previously to commencing the preparation of this
or, we desired the Collector to submit a form for our approval.

102. Our proceedings and the orders of the Honorable the Governor in Council on the
introducing the fixed settlement in progress contemplated a remission in seasons of
any calamity only, considering that an assessment formed on an average of 7 or 10
years' collections would not require remission in ordinary seasons or under ordinary circumstances;
in those proceedings, it was however provided that all villages watered by large tanks should be
rented under particular conditions to depend on the supply of water because "it was thought
impossible at present to conclude either an unconditional Lease or a permanent Settlement in such
villages without either making a great reduction which, if no damage occurred, would be a
positive loss of Revenue, and in the event of a great expense being necessary might not secure
the object, as when the emergency occurred, the renters might be found to have spent
money."

1003. It appeared from the report of Mr. Ravenshaw that he had settled all the villages
his District watered from tanks *unconditionally*, that he had interpreted the instructions respect
remission in a more enlarged sense, and had deemed it essential to the success of the settlement
that remissions should be made when necessary.

1004. "I have not deemed it necessary said Mr. Ravenshaw, to specify that the rent of tanks
villages is to depend on the supply of water; I consider," he said "the general pledge given that
remission of rent shall be granted in proportion to the badness of the season, so long as Govern-
ment shall consider it necessary to include that condition on the liberal fulfilment of the pledge.
I conceive to have been given to that effect, as well as for granting the aid of Government money and
repairing of tanks, depends the success or failure of the system now introducing. The pros-
perity or ruin, I may say, of the country. That it will be most faithfully adhered to by your
Board and Government, I have no doubt and if the subordinate authorities view the importance
of it in the light I do, they will by making it, the chief object of their attention ensure the
most happy result."

1005. We observed that Mr. Ross the Collector of Cuddapah in strict obedience to the
general instructions had settled conditionally in his District the villages watered by tanks, while
in the Southern Division of Arcot, although remission was considered by the Collector to
have been pledged in such cases and in all others requiring remission, no express provision had
been entered into with respect to it.

1006. The amount of settlement of the Southern Division of Arcot compared
venue derived from it at former periods, might we remarked be considered moderate
according as remissions might be intended to be granted. Mr. Ravenshaw declared
before the Board, that had he not considered Government pledged to grant remission, he
should not have made the settlement so high; whether this declaration were constant or
to tank villages only or to the whole District, it was evident that cases might arise
grain villages might stand as much in need of remission as tank villages although not to the
extent, nor so often, and that the necessity of the remission must depend on the propor-

the permanent Jamma settled on an average of collections bore to the resources which the renters
could now command.

1007. Under the approval already expressed of the rules by which the Collector had formed
his permanent rent, and adhering to our opinion that an average of the past collections was the
best datum from which to determine this rent, but taking into consideration that no part of the
Permanent Settlement of South Arcot was conditional, we were inclined to enter into this
explanation in order that the Governor in Council might be prepared to receive and to admit
authenticated claims to remission in the first years of the settlement rather than allow the future
sources of prosperity inherent in the plan of a permanent assessment to be injured by a too rigid
exaction of terms which might possibly fall heavy on the Landholders under the great change
which was to take place in the mode of creating the Revenue and in the situation of the inferior
Ryots.

1008. In no case had any claim to remission been acknowledged in the Puttals or Cowles
which had been issued; agreeably to the orders of Government "the persons with whom the
Permanent Settlement might be formed had been bound by their engagements to pay the
amount of that settlement in all seasons and under all circumstances. It was intended that it
should rest exclusively with Government to determine on the equity and expediency of grant-
ing any occasional remission or indulgence in the payment of the permanent revenue in conse-
quence of any extraordinary calamities of season or other circumstances," but should experi-
ence demonstrate that during the first years of the Lease the rent bore
hard on the renters and exceeded their means, owing either to the
necessity of lowering the Teerwa, from the effect of competition or
other cause, or to the contraction of cultivation by the under tenants
in consequence of their emancipation, to a great fall in the price of grain, or too much or too
rain, we were of opinion that it would be politic to forbear too rigidly to exact the full
where just cause might exist for a remission; we confidently expected that the time was
far distant when remissions would cease to be necessary except in cases of extraordinary
mity, but the arrival of that period might in our opinion be accelerated by a discriminate
liberal indulgence of remission during the first years of the rent in all cases of established
necessity; as it must inevitably be retarded by an opposite principle of conduct, should any loss
occur to Government owing to the difficulty of ascertaining the justness of the claims or the
amount of the remission to be granted, it would in our opinion be the less evil of the two that Go-
vernment should remit too much rather than they should collect too much.

1009. As there was little doubt that the plan of the permanent rent would produce an
immediate improvement in the condition of the under tenants and inferior Ryots by permitting
them to occupy such extent only of land as they might have the means of cultivating and to be-
stow as much attention on that quantities as they thought fit, we were confident that the improve-
ment of the condition of the inferior ryots although in the first instance
made at the expense* of the Renters must ultimately redound to the
benefit of the latter, but we remarked, that it would not accord with
benevolent object Government had in view to allow the condition of one class of its subjects
improved while that of another class (namely the renters) was depressed.

10. Where the renters might be the only cultivators, this reasoning we remarked would
not hold good in all villages where there were Mirassidars, Ool-
id and Pyacoody Ryots or other classes of cultivators, not included in the Settlement.

1011. Should the apprehensions prove ill founded that the assessment formed on an average
of collections might in some cases, during the first years of the Settlement be too high, no
remission would be required; but if these apprehensions should prove to be well founded, the

* By the reduction of Teer-
wa and contraction of cultiva-
tion.

liberal consideration of Government would, we hoped, prevent the high assessment where it might unintentionally occur from operating injuriously.

1012. It appeared that the Triennial Lease in the Southern Division of Arcot had been formed on the basis of the seven years collections, but for the reasons Mr. Ravenshaw gave and from expectations of improvement from the "immense wastes" it exceed the average collections of seven years in the sum of Star Pagodas 50,206-11-39 or $9\frac{1}{18}$ per cent; that various causes (which had been reported to Government) combined to make this rent bear hard on many of the renters, the bad-

ness of the seasons, the low price of grain, and the short period of the Lease being the principal. That the remission contemplated to be granted in cases of necessity were not granted owing to the difficulty of discriminating who were able to pay and who not; the effect was stated by Mr. Ravenshaw to be that the personal property of the "renters and ryots sold during the late Lease" for payment of rent, amounted to Star Pagodas 1,03,353-21-53 of which Star Pagodas 14,087-3-6 were worth was sold the 1st year of the Lease, Star Pagodas 33,826-36-2 the 2nd year, and Star Pagodas 54,654-26-66 the third year. That although this account, the Collector admitted "entitled to implicit confidence, yet he added "I am of opinion it does not by any means the full amount of property sold."

1013. Of the amount of personal property thus described as having been sold for the payment of the rent during the Triennial Lease, the sum of Star Pagodas 12,759-44-55 only was sold to the Commissioners, the balance of Star Pagodas 90,593-21-78 was represented as having been sold to the owners. We were aware to what abuses the preparation of such a document was liable, and referred to it therefore to point out the evils that might result from too high a rent too exacted, not as an authenticated statement of the actual extent of the evils of over collection in the South Arcot during the Triennial Lease.

1014. Mr. Ravenshaw expressed his hope "that his successor would recollect that the people we were now putting in possession of Estates were not men of property from whom we were able to make up any losses they might meet with, and who could afford to make better seasons to remunerate them, but that however fit in other respects for the situation they were placed in, they had generally speaking no property except their cattle, and that they were made answerable for any thing more than trivial losses they must be ruined. "Estates must shortly revert to Government in a much worse state even than they were in the present."

1015. Under the impression of these sentiments we thought it unnecessary for us to insist on the impolicy of withholding remission where a claim could be established founded on a loss from misfortune or other causes; as it occurred to us to remark that it might be imprudent to endeavour to trace any alleged loss to neglect wilful or otherwise, because under the present plan there was a manifest excitement to industry and no object, when the assessments were to be obtained by neglect.

Mr. Ravenshaw's Report, Para. 15 to 20, dated 4th October 1812.

1016. It appeared that in his communications with the holders Mr. Ravenshaw made no mention of the Lease but mentioned certain circumstances, only Decennial, but formed it at a perpetual Lease.

1017. The only reason for calling or considering the Settlement Decennial and perpetual, was to meet the possible event of its disapproval by the Honorable Court of Directors. The Settlement, if confirmed would we observed be every where perpetual as far as the Government, and Decennial only no farther than as it depended on the decision of the Honorable Court.

1018. In the case of the Settlement under consideration, where no mention had been made of any other than a perpetual Lease, it would we remarked be proper, so soon as it should have received the confirmation of the Honorable the Governor in Council, that the Landholders should be informed that the Lease had been confirmed as a perpetual Lease by the Government; but that it required also the confirmation; but that it required also the confirmation of the Honorable Court of Directors, that such confirmation would in all probability be obtained, but that in either event nothing could disturb the validity of the existing engagements for a period of ten years.

1019. It would farther we remarked be advisable perhaps that a Proclamation on this subject should be issued in the name of Government upon the occasion of promulgating its confirmation of the Settlement.

1020. In the Settlement of the Southern Division of Arcot, we observed that the Devastanum and Cavelly lands had been including, but that the proportion of the rent payable on account of these respective lands had been distinctly determined with the view to render easy their separation hereafter should it be so decided.

1021. This we considered to be a very proper and judicious arrangement, for though we were disposed to think that in preference to the restoration of those Lands, it would be advisable that they should continue to be included in the Settlement, and the proceeds appropriated to the purposes for which the Lands were held, as had been done in other Districts where a Permanent Settlement had been established, we had not formed a final judgment upon the subject.

1022. According to our instructions, it was proposed that the allowances of the Baru Bullote or Village Officers, should continue as usual to be settled between them and the Landholders, but Mr. Ravenshaw proposed a qualification of this arrangement with respect to the Curnums and Taliares, the Manniams' of these officers as well as those of the Pottal or Puttah Monigar and shroff having in the Southern Division of Arcot, been resumed and an allowance in money granted in lieu thereof, Mr. Ravenshaw, consistently with the spirit of the instructions given to him by us granted an abatement on the Settlement equivalent to those money allowances; but as he thought that the offices of Curnum were dependent on the Landholders, he bound the latter to make a separate payment to Government equal to the pay of these public servants, who, under this arrangement would receive it through the Collector.

1023. In the few cases in which the Manniam Lands of these officers had been resumed, we certainly thought that the pecuniary allowances granted in lieu of them ought to be paid through the officers of Government rather than through the Landholders, but we were of opinion that it might be preferable to restore the manniam themselves; we concluded that as an abatement had been already made in the Jumma to the extent of the allowances granted in lieu of these manniam, the measure of restoring the manniam might be expected without any further abatement.

1024. We resolved accordingly to require the Collector to submit a statement of the amount of the money allowances heretofore enjoyed by the village servants compared with the amount of the abatement granted in lieu of those allowances, and with the supposed value of the land to desire the Collector to state his sentiments explicitly as to the expediency or desirability of restoring the latter.

1025. We resolved also to address on the same subject the Collectors of the other Districts the resumption of the manniam of the village servants had either wholly or in part been resumed.

1026. On the subject of Enams, our final instructions would, we remarked, be separately communicated to the Collector at an early period.

1027. Towards the conclusion of his report on the important subject of the final settlement (in which it will have been seen that great progress had been made in this District), Mr. Ravenshaw submitted his statements on the expediency of vesting in Collectors a power to hear and decide such disputes relative to cultivation, to the occupancy and irrigation of lands, as might arise between landholders and inferior ryots or between the holders of different villages.

1028. A suggestion of somewhat similar nature we observed had been submitted by the Collector in Tinnevely, and we were of opinion that if the power were vested in Collectors of adjusting disputes in the first instance upon the matters above referred to, it would be of advantage and satisfactory to all parties. Mr. Ravenshaw observed very justly that under a permanent Settlement the Collectors and Tahsildars could have no greater personal interest in their decisions than a Judge and his Munsifs, that their decisions would be more prompt and accompanied with less vexation, we thought was scarcely to be doubted.

1029. It was our wish we observed to introduce certain provisions on this subject in the Regulation respecting the settlement, but we remarked that unless the principle be recognized as unobjectionable, the introduction of the proposed provisions into the draft could lead only to useless discussion.

1030. We resolved, therefore to solicit the sentiments of the Honorable the Governor in Council upon this subject.

1031. In submitting these proceedings generally for the consideration of the Honorable the Governor in Council, and for such orders thereon as they might be deemed to require, we resolved at the same time, to state to the Honorable the Governor in Council, that we would not recommend that his confirmation of the settlement to the extent to which it had been established should for the present be formally communicated; we were of opinion that it might be advisable to defer this measure until farther proceedings should have been submitted on the reports which had been received and were expected from other Districts, until, in short, a little farther experience had been obtained; in the mean time, we remarked, that the agreements which had been exchanged between the Collector and the Landholders would secure the parties in possession and guard against any present inconvenience.

1032. In a letter from the Chief Secretary to Government under date the 8th June last your Excellency in Council was pleased to transmit to us for our information and guidance copy of a letter dated the 16th December 1811 from the Honorable the Court of Directors; and, with particular reference to paragraphs 14 and 33, to desire that we should immediately report the progress which had been made in the several Districts in forming the Decennial Village Lease Settlement, to enable the Governor in Council to give such directions for carrying into effect the orders of the Honorable Court as existing circumstances might require.

1033. This communication received our immediate attention. To Government, 10th, in we addressed Government in reply on the 10th of the same month, in Council, 10th June 1813. and in order that your Excellency in Council might be informed to "which the authority of Government had been committed," we proceeded to progress which had been made in each District in the execution of the orders for forming the Village Decennial Lease Settlement.

1034. We explained that the number of Collectorships under our authority was one, and that of that number the Revenues of the following had for some years been settled.

1. Collectorship of Ganjam.
2. Do. Vizagapatam.
3. Do. Rajahmundry.
4. Do. Masulipatam.
5. Do. Guntoor.
6. Do. Chingleput.
7. Do. Salem and Baramahl.

1035. The Western Zemindars, we observed, and the Poligars of Tinnevely, Ramnad and Dindigul, had also entered into engagements of a permanent nature, but these Districts, we remarked, did not form separate Collectorships.

1036. We stated that the orders for introducing a Village Lease Settlement had at different periods, been transmitted to the Collectors of the following Districts:—

8. Bellary Division of the Ceded Districts.
9. Cuddapah do. do.
10. Nellore.
11. Northern Division of Arcot.
12. Southern Division of Arcot, Balaghaut Talooks under the Collector of Salem.
13. Tanjore.
14. Trichinopoly.
15. Madura and Dindigul.
16. Coimbatore.
17. Tinnevely and to Palnand under the Collector of Guntoor.

1037. We also stated that the Collectors of Cuddapah, Bellary, Southern Division of Arcot and Northern Division of Arcot had reported the completion of the Decennial Village Settlement in their Districts; that the report of the Collector of South Arcot, with our proceedings thereon was before the Governor in Council, and that our Proceedings on the report of the Collector in the Northern Division of Arcot and on the report of the Collector of Cuddapah were in a state of preparation.

1038. A quinquennial Lease we remarked, had been concluded in Tanjore, and orders had been issued to convert that settlement into a Decennial Lease.

1039. The Triennial Lease in Trichinopoly, we observed, would expire on the 12th July 1813, and we stated that the Collector had received orders to commence the Decennial Lease Settlement, after the expiration of Fusly 1222.

1040. In regard to the small District of Palnand, under the Collector of Guntoor, we stated that the Triennial Lease expired with Fusly 1220; that the Collector under date the 20th June 1812 reported he had concluded another Lease for three years, which under date the 28th December 1812 he had been directed to convert into a Decennial Lease Settlement.

1041. In the small Talooks of the Palghaut, under the Collector of Salem, we believed that progress had been made in introducing the Decennial Village Settlement.

1042. The Provinces of Coimbatore, Tinnevely, Madura and Dindigul, we remarked, had severely in their population from an endemic fever, which had prevailed during the last years; and Tinnevely, in addition to the fatal effects of the fever, had suffered greatly from drought; we stated that orders had in consequence been issued to the Collectors of those Provinces to make the Settlement for Fusly 1222 on the actual produce, but we explained that

measures were in progress for concluding in these Provinces at an early period of the then ensuing Fusly (1223) the Decennial Village Settlement, the terms on which it was to be formed having been approved by us.

1043. The orders for concluding a Village Lease Settlement had not been circulated to the Collectors of

18. Malabar.
19. Canara.
20. Seringapatam and
21. Madras.

1044. Peculiar local circumstances rendered it inadvisable to extend the Leasing system to the Provinces of Canara and Malabar, while the state of the Land Revenue in these Provinces did not immediately call for the adoption of any change at Seringapatam and Madras, the Land Revenue we explained was of small amount, and its collection being regulated on fixed principles, no alteration was deemed necessary.

1045. In some of the Districts permanently settled, particularly Chingleput, several estates had reverted to Government in consequence of the failure of their proprietors, and of the impossibility of disposing of them by sale for want of purchasers. In these estates also, we observe measures had been taken for establishing the system of village rents, with a view to permanency hereafter.

1046. We concluded with observing that should any further information, or should opinions be required of us on the subjects discussed in the letter from the Honorable Court receiving the orders of your Excellency in Council should be prepared to submit such information as might be required, together with our sentiments for your Excellency's consideration.

1047. We were informed in reply that as the Collectors in Cuddapah, Bellary and Northern and Southern Divisions of Arcot had reported the completion of the Decennial Village Lease Settlement in their respective Districts, the Governor in Council apprehended that the orders of the Honorable Court of Directors for recurring to the principles of the Ryotwari system could be carried into immediate and full effect in those Districts; but we were directed without to instruct the Collectors to declare the leases terminable at the expiration of ten years or shorter period for which they might have been granted, and to insert in the Cowles an stipulation, requiring the renters to issue Puttahs to the Ryots, on pain of forfeiting their in conformity to the orders contained in the 33rd paragraph of the letter from the Honorable

1048. As it did not appear from our letter how far the authority of the Government had been committed in Tanjore, with respect to the duration of the Settlement, the Governor in Council desired further information on this point. We observed that as the principles of the Settlement ordered Government to be formed in Tanjore and the other Provinces where the landed tenures similar to those existing in Tanjore appeared to be in conformity to the intentions of the Honorable Court, it would not be necessary to depart from those principles in forming the Settlement.

1049. The Governor in Council desired that we would immediately report the result of which it might be practicable, without incurring loss or producing injurious consequences, to immediately form a Ryotwar Settlement in those villages in Trichinopoly, Nellore, Coimbatore, Tinnevely, Madura and Dindigul, the villages of the Ceded Districts in Northern and Southern Divisions of Arcot, in which the Decennial Village Leases had been concluded, in the small Talooks in Palghat, and in the estates which had reverted

ment, where there were no Meerasidars with whom a Settlement could be formed upon the principles prescribed in the letter from Government of the 15th May 1812, and where the authority of the Government might not be committed to conclude a Decennial Village Lease Settlement.

1050. The Governor in Council also desired that we would state our opinion as to the period for which it might be proper with reference to the arrangements of the Collectors, the situations of the inhabitants, and the orders of the Honorable Court to conclude the Settlement with the Meerasidars of the villages in Tanjore, and the other Provinces where the tenures are similar, in cases where the Government might not be pledged to form a Decennial Settlement.

1051. With reference to the orders of the Honorable Court regarding the waste lands, the Governor in Council directed, that in all cases where it might be practicable to do so, without shaking the confidence of the people in the Government, or producing injurious effects in other respects, the waste lands might be reserved, and that orders to this effect should be immediately transmitted to the Collector.

1052. On the 16th August, we had the honor to submit for the consideration of your Excellency in Council a Minute in which we had recorded the observations and explanations which appeared to us to be necessary with reference to the letter from the Honorable Court before mentioned.

1053. The subjects of the Honorable Court's letter, we reduced to the following heads:—

1st.—The conduct of the Board of Revenue in the preliminary steps which they took for the establishment of the Decennial and eventually perpetual Lease.

2ndly.—The conduct of the Board in having proposed, and of Government in having acceded to such a Settlement in opposition to express orders from the Honorable Court.

3rdly.—The merits of the system or plan of Settlement, proposed.

4thly.—The question of the incompatibility of the Judicial system with the Ryotwar mode of collection, and general remarks, respecting the Judicial Establishment.

5thly.—Official remissions.

1054. The Honorable Court, after expressing their surprise that the Government should have determined to adopt an arrangement of this kind (the Settlement by Village Leases for ten years and eventually in perpetuity) without having first informed them of the success which had attended the experiment already made of Leases upon this principle for three years, proceeded to observe, that if anything could add to their surprise, it would be the very extraordinary and unwarrantable discretion assumed by the Board of Revenue in having, of their own accord, issued instructions to the Collectors of several Districts to form Village Leases for the term prescribed, to become at the expiration of such term perpetual, and this subject to no reservation whatever rendering the permanency of such Leases conditional, with reference to the eventual approbation of the Government at home.

1055. The Honorable Court observed that two reasons were assigned by the Board in their General Report of the 30th January 1812 for having acted in the manner they did. The first of these reasons was professedly given in the Board's own words, as follows:—"It might possibly be considered that discussions involving so important a measure as that which was in contemplation should have been laid officially before the Honorable the Governor in Council, and

"his orders obtained previously to our issuing any instructions upon the subject to the Collectors. We remarked if the early establishment of a system of permanency upon the principles recommended should receive the approbation of the Honorable the Governor in Council, of which, possessed as we were, of his sentiments in favor of the measure, we entertained little doubt, it was obviously of importance that the Collectors should be in possession of instructions as soon as possible."

1056. "We consider this Statement observed the Honorable Court, to be most unsatisfactory," but we begged leave to submit to the Honorable Court that this Statement did not contain the substance of the explanation, which was given by the Board in their Report to Government under date the 1st August 1811, and again recited in their General Report of the 30th January 1812, in the words hereunder stated.

944. We remarked, that it might possibly be considered that discussions involving "so important a measure as that which was in contemplation should have been laid officially before the Honorable the Governor in Council, and his orders obtained previously to our issuing any instructions on the subject to the Collectors."

945. "We begged leave in explanation to state, that much advantage might, and no possible disadvantage could, result from the course which we had adopted. We observed that the same preparatory steps must be taken by the Collectors, whatever might be the term of the renewed Lease, whether temporary, or perpetual, and that if it should so happen that the reasons which had been advanced in support of the latter should fail to meet with concurrence, there was yet time to make known the same to the Collectors before any final engagements should have taken place."

946. "On the other hand, we remarked, if the early establishment of a system of permanency should receive the approbation of the Honorable the Governor in Council of which possessed as we were of his sentiments in favor of the measure, we entertained little doubt, it was obviously of importance that the Collectors should be in possession of instructions as soon as possible."

1057. It would be manifest we remarked, that the substance of the explanation which was furnished by the Board had been omitted in the extract inserted in the Honorable Court's letter; the explanation of the Board, as it was given by themselves, might we remarked have appeared, and might still perhaps appear to be unsatisfactory, but its force we observed was evidently much weakened by the omission.

1058. "We consider this Statement (observed the Honorable Court) to be most unsatisfactory, for, in the first place, we cannot conceive any good reason why an earlier communication could not have been made to you by the Board, so as to have received an answer in due time from you on the subject of the arrangements to be made on the conclusion of the Triennial Leases;" and, in the next place it is highly objectionable for the Board of Revenue, a subordinate authority, to have proceeded to the adoption of decisive measures "in a matter of so grave and serious a nature, on unofficial intimations made by the Members of Government, such a line of proceeding is necessarily destructive of all responsibility, and cannot be too strongly disapproved and discountenanced."

1059. In regard to the first of these observations, which implied an improper delay in communicating with the Government, we submitted that the discussions respecting the renewal of the Lease were commenced some months before its expiration in any of the Districts. In some of the Districts, the Lease having commenced in Fusly 1219 did not expire till the end of Fusly

1221, but in others, where it commenced with Fusly 1218, it expired at the end of Fusly 1220 or July 1811. The first Minute of the Board, we remarked, was recorded under date the 9th May 1811.

1060. This minute however, we observed, did not go to the length of conveying orders for carrying the proposed measure into effect, it was the commencement of the discussion of the subject, a copy of this minute was transmitted to different Collectors for the purpose of receiving the benefit of their judgment and experience, and of their sentiments generally on the plan of settlement proposed. The sentiments delivered by the Collector of Bellary gave rise to the second minute of the Board dated the 1st July 1811, and soon after replies were received from the Collectors of Cuddapah, and the Southern Division of Arcot. The minutes with the whole of the correspondence, so far as it had then reached, were, laid before Government with a report under date the 1st August 1811.

1061. It did not appear to us to be necessary to address Government in the first instance, or until the discussion had reached a certain point, but if, in the meantime, the matter of the pending discussion became the subject of unofficial communications with Members of the Government, we were not aware that we were deviating in any material degree from the usual mode of conducting public business, it was natural to converse upon so important an arrangement, and to become acquainted with opinions regarding it, and in so doing we were certainly far from wishing to avoid responsibility.

1062. We admitted that a few days prior to the despatch of the report to Government of the 1st August, the last Minute and correspondence were transmitted to certain of the Collectors, with instructions to proceed to carry the proposed measure into execution, but, in that part of our explanation which had been omitted, it was shewn that this was done to save time, and in the belief that some advantage might, while no possible disadvantages could, result from it; for that whatever might be the term of the renewed Lease, the same preparatory measures must be taken, and that if the sentiments of Government should not coincide with those of the Board on every point, it was of no consequence, as there was ample time to make known any orders in disapproval or qualification of those instructions, before any final engagements should have taken place.

1063. We moreover, observed that this anticipation of authority, applied to those Districts only, where the Triennial Lease had then recently expired. In the majority of the Districts, we remarked, the Lease had not expired, nor were any orders issued until after the discussions had terminated and the resolutions of Government had been passed, and when orders were issued for the purpose of saving time, it had been shewn that they were issued only a few days before the discussions were laid before Government.

1064. We trusted that the explanation thus afforded would exonerate us from the blame which had been imputed to us for having taken too much on ourselves, or for having improperly delayed to report to Government the measures pursued.

1065. The Honorable Court proceeded to observe that "the other reason adduced by the Board for having taken upon themselves to authorize the Decennial Leases to be considered as permanent on the expiration of them without any reference to the final approbation of the Government at home, is, that the orders from us" "tending" "as they express it to prohibit the farther extension of a permanent Settlement without their authority related to the Zemindary Settlement, the extension of which was not contemplated."

General Report, 30th January.
Para. 948. "The settlement which we proposed did not we explained like the Zemindary Settlement, involve a large remission or abatement of Revenue for the purpose of giving a value or property to the tenure. We proposed merely to fix the public demand in the confident hope of thereby giving such an impulse to industry as should enable them with whom the Settlement was concluded and to acquire a property in the soil."
949. "Under the Zemindary Settlement moreover we observed the abatement granted to the Zemindars did not reach the Landholders or actual cultivator. The settlement which we proposed, on the contrary, immediately affected the principal cultivators with whom it was to be concluded, and the advantages resulting from it were not diverted from the land but would go to the augmentation of agricultural stock."

was thought that the orders of the Honorable Court could not be applicable in the same degree to the one, as to the other, and this we submitted was all that we meant to convey in the remark alluded to by the Honorable Court.

1068. Before entering upon a reply to the strictures of the Honorable Court upon the second head, viz: "The conduct of the Board in having proposed, and of Government in having acceded to, such a Settlement in opposition to express orders from the Honorable Court we considered a few words to be necessary with reference to the preliminary observation of the Court already quoted, expressive of their surprise that the Government should have determined to adopt an arrangement of this kind, without having first informed them of the success that had attended the experiment already made of Leases, upon this principle for three years, and thereby have enabled the Court to have conveyed to the Government their final orders."

1069. We begged leave to submit that as the Lease was for three years only, its success could not be known till the 3rd or at least till the 2nd year of the Lease; the reports from many Districts, we observed were not received till after the commencement of the 2nd year as these reports were received they were discussed and reported on. Under the most favorable combination of circumstances it appeared to us nearly impossible to receive the instructions of the Honorable Court before the expiration of the Lease. On the expiration of the Lease, it became necessary, therefore, to provide for the security of the Revenue on some plan or other. The plan adopted might be liable to objection, but we trusted that we had shewn that it was necessary to adopt some plan, without waiting for the orders of the Honorable Court, because it had been deemed inexpedient to revert to the Ryotwar system, and because the evils of a short Lease had been recently experienced.

1070. Having thus explained the reasons and motives that influenced our conduct in regard to the preliminary steps which were taken for the establishment of a Decennial and eventually perpetual Lease, and having shewn that not practicable to wait for the receipt of the Honorable Court's instructions previously to the having recourse to some new measures for security of the Revenue, we proceeded to remark that what that measure

1066. In their report to Government of the 1st August 1811, as recited in their subsequent General Report of the 30th January 1812, the Board had remarked, that the permanent Settlement to which the prohibitory orders of the Honorable Court referred was the Zemindary Settlement the extension of which was not contemplated, but this remark, we explained was merely a prelude to other observations explanatory of the preference of the plan of Settlement proposed over a Zemindary Settlement. It had not been intended to adduce this incidental observation as a reason for having taken upon ourselves to authorize the Decennial Lease. The extent to which we did actually take upon ourselves to issue orders had been just stated and our reasons detailed as originally given by ourselves.

1067. The remark that the permanent Settlement to which the Honorable Court, orders had reference was the Zemindary Settlement's we conceived to be so far borne out as that no other kind of permanent Settlement had ever been in agitation up to the time at which those orders were written, and as the mode of Settlement proposed did not like the Zemindary Settlement, involve any direct remission or abatement, and was, moreover, supposed to be free from many of the objections to which that kind of Settlement had been held to be liable, it

was thought that the orders of the Honorable Court could not be applicable in the same degree to the one, as to the other, and this we submitted was all that we meant to convey in the remark alluded to by the Honorable Court.

1068. Before entering upon a reply to the strictures of the Honorable Court upon the second head, viz: "The conduct of the Board in having proposed, and of Government in having acceded to, such a Settlement in opposition to express orders from the Honorable Court we considered a few words to be necessary with reference to the preliminary observation of the Court already quoted, expressive of their surprise that the Government should have determined to adopt an arrangement of this kind, without having first informed them of the success that had attended the experiment already made of Leases, upon this principle for three years, and thereby have enabled the Court to have conveyed to the Government their final orders."

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1070. Having thus explained the reasons and motives that influenced our conduct in regard to the preliminary steps which were taken for the establishment of a Decennial and eventually perpetual Lease, and having shewn that not practicable to wait for the receipt of the Honorable Court's instructions previously to the having recourse to some new measures for security of the Revenue, we proceeded to remark that what that measure

sure ought to have been was a question which admitted of considerable latitude of opinion, but that if it could be shewn that the proceedings which had taken place were such as preceding measures and actual circumstances naturally dictated, that they were to be justified on grounds of expediency; and that, in the manner of their execution, the spirit of former orders from the Honorable Court was neither openly violated nor improperly neglected, we trusted that our conduct would appear to the Honorable Court to be less reprehensible, if not altogether free from blame.

1071. In the consideration of these points, we proceeded to remark, that seven years had

* NOTE.—It should be borne in mind that the "Ceded Districts" of 1792 settled Ryotwar by Col. Read and the "Ceded Districts" of 1800 settled Ryotwar by Colonel Munro have very small proportion of wet land.

now elapsed since the system denominated the "Ryotwar" began to be abandoned. The Committee which assembled in Tanjore in the year 1806, had pointed out its inapplicability to wet lands* of which the cultivation of that Province almost exclusively consists a Ryotwar Settlement, had in fact never been strictly established in Tanjore. A fixed money rent had been substituted for a division of the produce, but the Settlement, whether payable in kind or in money, partook of the nature of a Village Settlement, and the amount was annually determined with reference to the state of the season. In consequence of the recommendation of the Committee, the term of the Settlement from being annual was extended by Government to three years.

NOTE.—The Committee recommended five years, three years was the term adopted by Government.

1072. To this change succeeded an elaborate enquiry into the merits and demerits of the Ryotwar mode of Settlement as a general system. The subject was first brought forward, and was very fully treated by one of the gentlemen who composed the Tanjore Committee (Mr. Hodgson) in the Reports which he submitted upon the Districts which he visited after quitting Tanjore. These reports were transmitted by Government to the Board of Revenue towards the close of the year 1807, with directions to report on the expediency of relinquishing the Ryotwar system, and of substituting for it some plan of Settlement approximating more nearly to that of Estates permanently assessed.

* NOTE.—Extract from the Report to Government, dated 25th April 1808.

Para. 44.—"We hesitated whether to recommend a period of three or five years; a farm of five years would encourage improvement, but a farm for three years will not depress the spirit of agriculture, while it will admit easily of a transition to a permanent Settlement or to an extended term of Lease."

Extract from the reply of Government, dated 25th May 1808.

Para. 9:—"The Governor in Council entirely concurs in the reasons which you have stated in favor of the measure of concluding a Village Rent in the Ceded Districts not permanent, but settled for the period of three years."

See Appendix No. 1.
"This mode of Settlement appears to accord with the long established usage of the country to be compatible with its progressive improvement to be adopted to the established system of internal Judicature, and to have the advantage of facilitating the future introduction of the permanent Settlement."

Appendix No. 2.

1073. The Report of the Board of Revenue dated the 25th April 1808, was followed by the general abandonment of the "Ryotwar" and the establishment of the system of village rents on Lease for three years, and the measure was declaredly intended to be preparatory to the introduction of a permanent Settlement*.

1074. The Honorable Court of Directors we observed in their letter under date the 30th August 1809, adverting to the Triennial Village Lease Settlement of Tanjore had approved of the measure, but expressed their opinion that five years would have been the preferable period for the Lease. In the same letter, with reference to Mr. Hodgson's Report on the Coimbatore District, the Honorable Court seemed inclined to coincide in Mr. Hodgson's opinions respecting the expediency of discontinuing the Kulwar or Ryotwar Settlement, and concluded with recommending a Settlement on Lease for five years. The opinions of the Honorable Court seemed inclined to coincide in Mr. Hodgson's opinions respecting the expediency of discontinuing the Kulwar or Ryotwar Settlement, and concluded with recommending a Settlement on Lease for five years. The opinions of the Honorable Court upon the inexpediency of continuing the Ryotwar system were, we remarked, more decisively expressed in another part of the same letter, wherein after noticing the explanations furnished by Colonel Munro, relative to the mode by which that kind of Settlement was

conducted by him in the Ceded Districts, they observed that "on the whole, although we continue in the opinion expressed in our Revenue letter of the 6th November 1805, that the Kulwar system, intelligently followed up, is well calculated to discover the resources of a country, yet we also think that, after it has answered that end, it is not to be preferred for constant practice, and the doubt which Lieutenant Colonel Munro has properly stated whether it be equally well fitted for the improvement of a country as the discovery of its actual resources, we are strongly inclined to believe is to be resolved in the negative."

1075. In their letter under date the 24th April 1811, the Honorable Court we observed referred incidentally to the measure of establishing village rents on Lease in lieu of the Ryotwar, and the only point to which they appeared to have had any objection was the shortness of the Lease. "A Settlement for so short a period as three years" they

Appendix No. 4. observed though it may be acquiesced in as an experiment, or as an allowable "step in the progress of gradual transition from one system to another, cannot be commended on any principle of large and permanent policy."

Appendix No. 5.
NOTE.—It may be remarked in illustration of the difficulty of prescribing successfully in England the detail of proceedings in India, that nearly three years before these orders were written a Village Lease Settlement had been established in Tinnevely and that at the time of their being written the Lease was on the point of expiring.

1076. In another part of the same letter, the Honorable Court, with reference to a proposition contained in Mr. Hodgson's report upon Tinnevely, for the establishment in that Province of rents by Mootahs or Districts consisting of several villages, declared their objections to that mode of Settlement "at least in the first instance" and their preference to the system of village rents, which they desired might accordingly be established as in Tanjore. "With this difference, that the Leases shall be granted for five instead of three years."

1077. It was not however we remarked until more recently that the Honorable Court had replied directly to the communication made to them in 1808 respecting the general introduction of village rents on Lease; their observations on the subject, contained in the Extract referred to in the margin. This letter dated the 18th December 1811, we remarked reached us in July 1812.

1078. In this letter, the Honorable Court we observed, promised a fuller communication of their sentiments at a future period; in the meantime they expressed their approval generally of the Village Lease, and (though somewhat in opposition to the opinion given in some of their preceding letters) they expressed their approval also of the short term of the Lease "as admitting of an earlier correction of errors."

1079. Regarding permanency we observed said the Court "that these Leases are intended as preparatory to the conclusion of permanent Settlements. We desire it however to be understood by you that we are by no means anxious for the early adoption of that system in any part of our territories to which it has not been hitherto extended." The Court proceeded to observe, that they had always entertained and expressed a full persuasion that before any Settlements were formed intended for permanency, it was highly necessary that the most correct knowledge which it might be practicable to obtain, should be acquired respecting the actual state and resources of the lands, their capacities of improvement and of the tenures and rights of individuals. Their opinion on this point, they remarked, had derived no small confirmation from the experience which they were sorry to say had been recently afforded of the frequent failure* of assessments formed on the principle of permanency, and they closed their observations with restricting the Government

* NOTE.—It is to be noted that these failures arose chiefly from over-assessment which can have no reference to the system, a Ryotwar rent or village rent might experience failure from the same cause.

from concluding any Settlement of a District in perpetuity, without having previously received their specific sanction for that purpose, which they said they should not grant until they were put in possession of every information necessary to direct their judgment in a matter of such essential concern.

1080. The orders here last recited we remarked, were received at a time when considerable progress had been already made in the renewal of the Village Settlements on Lease for ten years, to become eventually permanent. How far these orders ought to have effected the proceedings then in progress might we observed admit of discussion. The question under consideration, however related to the actual proceedings of the Board of Revenue and of the Government prior to the receipt of those orders.

1081. We could not doubt it would be admitted that it became our duty to look to the security of the Revenue of those Provinces in which the Triennial Lease was about to expire. It was obviously necessary to provide (and that soon) for the settlement, in some way or other of the Land Revenue of those Provinces; we found ourselves called upon to act to recommend some plan of Settlement, and a sense of duty led us to recommend that plan which appeared to us to be most likely to succeed, or to be attended with the least disadvantage and loss.

1082. The system of annual Ryotwary Settlements had been relinquished after full and mature deliberation, and with the acknowledged view of preparing the way for a permanent assessment; it had been also seen that the sentiments of the Honorable Court of Directors, as expressed in their letters, were favorable to the change, though accompanied with restrictions in regard to not fixing the assessment until all the previous information should be submitted to them; we might, therefore, we conceived be pardoned, if the measure of recurring to the Ryotwary system scarcely entered into our contemplation, even though we had not been (as in reality we were) confirmed in our conviction of the justness of the grounds upon which it had been abandoned. The renewal of the Leases appeared in fact to us to be not only expedient in itself, but to be an almost necessary consequence of the measures which had preceded, and which had received the sanction of the Honorable Court.

1083. We deemed it unnecessary here to repeat what had been already so fully urged in favor of the early establishment of a system of permanency; our Minutes of the 9th May and 1st July, our report to Government of the 1st August, and the proceedings of the Governor in Council of the 31st December 1811 were before the Honorable Court at the time their despatch under notice was written; we concluded, therefore, that they had failed to convince the Honorable Court of the expediency of declaring the Lease permanent. There might, it was true, be room for doubting the policy of fixing for ever the public demands upon the lands, and there might be still greater room for doubting that the time and manner of proceeding, were the former the most convenient and the latter the best which could be adopted. These we observed were points which, from their nature, must always admit of a difference of opinion, but we submitted that the renewal of the Leases was, under all the circumstances stated a necessary measure, and not repugnant to the orders of the Honorable Court; and farther that their renewal for a long term was preferable to their renewal for a short one; that it was expedient on every ground that the Government should bind itself not to raise its demand (universally allowed to be sufficiently heavy) for a considerable period to come, and that the people should be convinced that the Government would adhere to its resolution. In so far, therefore, as the proceedings of the Board and of Government did not extend beyond the renewal of the Lease for a period of ten years, we hoped that those proceedings would not be considered liable to objection.

1084. It remained to be considered whether we were justly liable, and in what degree to the censure passed on our conduct for acting in opposition to the orders of the Honorable Court, in respect to rendering the settlement eventually permanent. The merits of the plan proposed by us we remarked, did not enter into the consideration of this question. The plan might or might not be a good one, it might or might not be the best which could have been suggested. This we observed formed a subject of consideration altogether distinct. The point here at issue turned simply on the imputed act of disobedience of orders.

1085. It was not easy we remarked to anticipate any motive which should have induced the Board of Revenue wilfully to disobey the positive instructions of the Honorable Court of Directors. Interest could not furnish the motive; that, as well as their duty, would point to a different direction. It would, we presumed however, be admitted that orders were liable to be misunderstood, and in the present instance, the Board we remarked, might perhaps be justly charged with misconstruction of orders, possibly also it might appear that the misconstruction was such as ought not to have taken place, that it must have proceeded from the want of due attention to the orders, rather than from any inaccuracy or defect in their expression, but we might, we hoped, be permitted to disclaim intentional disobedience of orders.

1086. The impression which the orders in question conveyed to our minds was, not that it was the desire of the Court that no steps should be taken towards forming a permanent Settlement without their previous sanction, but that no permanent Settlement should be actually concluded without such sanction.

1087. With respect to the orders of the 11th February 1801 which were quoted amongst others, as evincing "a disposition more and more adverse to any early proceedings for extending the measure" (of a permanent Settlement) they would we observed, be found to have given the sanction of the Honorable Court to the permanent Settlement then in agitation, but accompanied with a desire that great caution should be used in carrying the measure into effect. A copy of this letter which was not long we subjoined our Minute under consideration.

1088. The only orders of which we were aware as bearing upon this subject, we stated to be those from which Extracts were inserted in the letter from the Honorable Court under notice; the first dated the 21st July 1802, we observed directed that a permanent Settlement of Malabar, Canara and the Ceded Districts should not be concluded "until all the previous measures leading thereto shall have been specially reported to us accompanied by every possible information that can be procured upon the subject."

1089. In the second letter, dated the 10th April 1814, it was observed "we have already directed that a permanent Settlement of the lands of those Districts be not carried into execution without our previous sanction which direction we now repeat" adding "we much fear that the state of those countries and the defective information which we at present possess of their real resources, or what they would produce under proper management will not admit of the introduction of a fair and adequate Settlement for some time to come."

1090. The Revenue in these Provinces, owing to the comparative moderation of the assessment having been hitherto collected without those difficulties experienced in other Districts, no new measure we remarked, had been found necessary with respect to them; but with respect to the Ceded Districts it had been considered that a necessity did exist on the expiration of the Triennial Lease for adopting a more settled and permanent mode of collection. The information obtained by Colonel Munro's Survey of these Districts and from subsequent experience had been considered sufficient to enable the Government to determine an adequate Settlement; and it had been thought that there was little room to hope that much better information, with respect to the value of the country would ever be acquired.

1091. There existed in our opinion every reason to be satisfied that the actual resources of the Ceded Districts, as well as of the Districts generally, had been sufficiently developed. The Land Revenue, so far from being below, considerably exceeded the just proportion which it ought to bear to the actual resources. These sentiments we observed had been often repeated in substance as well by the Collectors as by us. It had been further stated that the Revenue so raised had for some years pressed hard upon the country; that no increase was expected, but that a di-

minution was rather to be apprehended, and it was considered, under these circumstances, that fix the ultimate demand upon the lands was the measure by which not only the general interest but the immediate pecuniary interests of the Government would be best consulted.

1092. We remarked, that in the last letter to which the Honorable Court referred dated the 30th August 1809, they directed that the orders conveyed in their two preceding letters might be considered to be still in force "prohibiting" as was there stated; "the conclusion of a permanent Settlement in these Districts" (Malabar, Canara and the Ceded Districts) without the previous sanction.

1093. If this letter had reached us (which in fact it did not) before the arrangements had been made, and orders issued for renewing the Lease and rendering it conditionally and eventually perpetual, still under the impression which was entertained respecting the intention of the original orders (to which these merely referred) joined to the necessity which was considered to exist for some decisive course of proceeding, it is probable, we observed, that we should not have considered ourselves as acting improperly in pursuing the course which has been actually adopted.

1094. The orders subsequent to those dated the 21st July 1802, in each case expressly referred to those orders, which directed that the permanent Settlement of certain specified District should not be concluded, until all the previous measures leading thereto should have been specially reported to the Court, accompanied by every possible information that could be procured on the subject.

1095. The course pursued, had been as follows:—a Decennial Settlement had been formed which after having been examined, revised and confirmed, it was intended should be rendered perpetual, only so far as depended on this Government; leaving it to the Honorable Court of Directors, either to refuse their sanction to it altogether, as a perpetual Settlement; or to propose such other terms or stipulations as on deliberate consideration, might appear to them to be proper.

1096. In regard to the revision of the Settlement and its confirmation by Government, it had been, we remarked, and was still intended that every possible care should be used to guard against error; it had been proposed that the confirmation should not for some time be formally communicated, and among other stipulations for guarding against error, it had been proposed that engagements which might hereafter prove to have been collusive or founded upon fraudulent grounds should be liable to be cancelled.

1097. We explained that it was intended that each individual Settlement thus formed should be "specially reported to the Court accompanied by every possible information that could be procured on the subject;" that it was further intended, as already stated, that each individual Settlement should be subject to the Honorable Court's approval or rejection, a course of proceeding which, though it might possibly appear to overstep the letter, was thought to be consistent with the spirit of their orders.

1098. The Honorable Court we perceived, had deemed it expedient to refuse their assent to this proceeding in limine, without waiting to examine the result of particular Settlements. No material inconvenience, however, of which we were aware, was likely we observed to result from this refusal. The Settlements which had been formed, or were in progress, would no longer be regarded as eventually perpetual, but merely as Decennial, we trusted that by this it would not be found that the public interests had been compromised; on the contrary, we were convinced

that no Settlement short of a Decennial Settlement would prove equally advantageous to all parties concerned.

1099. It might, we remarked be said that what had been done prevented the execution of the desire of the Honorable Court for the immediate re-establishment of the Ryotwar system, but as that system had been abandoned with the concurrence of Government and approbation of the Honorable Court, we submitted that we could not anticipate the intention to recur to that system.

1100. The Honorable Court having delivered their sentiments regarding the plan of Settlement proposed, after having, it was presumed, weighed all the reasons stated in its favor, we disclaimed any intention to repeat what had been already so amply recorded, farther than might be necessary in explanation, or in answer to the remarks of the Honorable Court.

1101. The Honorable Court commenced with observing, that the doubts which they entertained upon "this very interesting subject" (the Permanent Settlement) had been strengthened by a recent communication from the Supreme Government, in which it was stated that errors of considerable magnitude had been committed in forming the Permanent Settlement of the Lands under the Bengal Presidency; and that their intention had been arrested in a still greater degree by the judgment passed by this Government against the Mootahdary system, but while the Honorable Court expressed their concurrence in that judgment, they observed that they could not distinguish any substantial difference between the Mootahdary system and the system of village rents proposed by us; that under the Mootahdary system, the Potal of a particular village became by creation, or was at least eligible to become a Mootahdar or Zemindar with power and authority over the other Potails, and all the Landholders of the villages within his mootah; that in the plan of village Leases, the situation of Potal was changed from that of being the Headman and hereditary officer of the village, in which there might be, and generally are, other proprietors, into a tenant in capite of all the village, the other proprietors becoming accountable to him, and therefore falling into the situation of under tenants; that the difference, therefore, between the two systems appeared to be in degree, not in principle, both having a tendency to affect the feelings and rights of the small landed Proprietors.

1102. The Honorable Court's letter next contained observations regarding the importance of providing for the protection of the Ryots by compelling Zemindars to grant Puttahs, and commented upon the impropriety of one of the Rules prescribed for the formation of the Quinquennial Lease of Tanjore, which admitted of the setting aside such Meerassidars as might refuse to accede to the Settlement, and granting the rent to others. In Para. 12, the Honorable Court recited former orders respecting Malabar and Canara "to shew that as soon as they were apprized that individual proprietary rights existed in any portion of the territories under this Government they were most anxiously desirous that they should be respected and maintained."

1103. "As far as we can collect from your correspondence" observed the Honorable Court, "you seem to have been principally induced to propose the Settlement upon Village Leases on account of the supposed incompatibility of the Judicial system (which had been recently established in the unsettled Districts) with the Ryotwar mode of collection." The Honorable Court then proceeded to discuss the Judicial system at considerable length, noticing its great expense and the principal of its supposed defects, after which they reverted to the subject of the Ryotwar system and quoted the suffrages of Colonel Munro, Mr. Thackeray and Mr. Place* in its favor.

Para. 15.
Paras 15 to 22.
Paras 22 to 25.

* Note.—A Ryotwar Settlement was never established in the Jaghire, either by Mr. Place or any of his successors.

1104. "The example of Canara" observe the Honorable Court, "may be adduced, in corroboration of what we have advanced from other authorities. This Province appears from the Reports of the Collectors to have arrived at a high state of improvement and its inhabitants to be in possession of the substantial benefits which invariably accompany the independent feelings of proprietary right and personal security. The beneficial influence of the Ryotwar system may be considered to have been brought to a most satisfactory demonstration in Canara, and we are strongly encouraged by the examination we have made into the official communications of your Collectors, to hope that the adoption of that system in the unsettled Districts would, at no great distance of time, produce a spirit of industry, an extension of agricultural undertakings, and with it an augmentation of the Public Revenue, similar to what has taken place in Canara."

1105. An extract was next given from a Minute recorded by Lord William Bentinck in 1806, illustrative of his sentiments in favor of Ryotwary Permanent Settlements with reference to the actual state of landed property in Canara. Mr. Thackeray's report was also referred to, and great stress appeared to be laid on the success of Colonel Munro's administration in the Ceded Districts under the operation of the Ryotwar mode of management, under which "a mass of Revenue, amounting to Star Pagodas one crore, nineteen lacs, ninety thousand four hundred and nineteen (1,19,90,419) had been collected with a remission on the whole of only Star Pagodas three thousand four hundred and fifteen (3,415)."

1106. "In addition to the practical illustrations here exhibited of the wisdom and efficiency of this system of Revenue," the Honorable Court proceeded to notice two other considerations which influenced their minds in its favor, the first, that it secured, what they conceived, could under no other system, be effectually secured, the eventual advantage of an adequate Revenue from the waste lands from which they deemed it not unreasonable to expect from past experience, "a considerable and annually increasing augmentation to the public resources," the other, that the Ryotwar system consorted better with the Hindoo Law of Inheritance, which admits of an equal division of property among the male children, a rule, which, it was observed, must even though opposed by artificial restraints in direct variance with the established law of Indian inheritance, tend to render the arrangements of permanent village rents only temporary, for that, in a few generations, the proprietary rights in the hereditary Farm would become so divided and sub-divided, as to bring things to a state similar to that in which they would be from the beginning under the Ryotwar system, with the additional inconvenience that there would be two descriptions of property dividing and sub-dividing, viz. the property of the hereditary farmer of the Revenue, whom we should create and the territorial property of the Meerassidars and other cultivators.

1107. This we believed, was a correct outline of the remarks contained in the Honorable Court's letter relative to the plan of settlement proposed by us, and on which was founded their directions to the Government, "that in all the provinces that might be unsettled when this despatch should reach them, the principle of the Ryotwar Settlement, as it was termed should be acted upon, that where the village rents upon any other principle should have been established, the Leases should be declared terminable at the expiration of the period for which they might have been granted, and that (if such a measure were not already adopted) an express stipulation should be made requiring the issue of the Puttahs by the renters to the Ryots, on pain of forfeiting their Leases."

1108. Adopting the sentiments recorded by Lord William Bentinck in the year 1806, it appeared that the Honorable Court had taken Canara as the great landmark by which (they hoped) to trace out these principles and regulations which might be applicable to the unsettled Districts "where the permanent tenures were to be introduced" so far as Canara was concerned, as well

"as the adjoining Province of Malabar, nothing, we remarked, had been done in contravention of these views. In these Provinces, where the Land Tax was happily so moderate that private property in the soil was still preserved, it might, we observed, be perhaps found practicable to form a Ryotwary permanent Settlement without any great sacrifice of Revenue, according to these Provinces had been excepted from the operation of the general arrangement by which the Triennial Lease and subsequently the Decennial Lease had been elsewhere established, the system of management had remained unchanged, because no change was immediately required."

1109. In Malabar and Canara, we remarked, the landholders after paying the Land Tax to enjoy in many cases, a clear rent amounting to 40 or 50 per cent. of the net produce or rent of their Estates, the land is saleable property and the landholders, so far from ever wishing to relinquish their Estates, will, on no account part with them unless obliged by the most urgent necessities."

1110. In the Ceded Districts, as well as in many Districts below the Ghauts, we observe the case is widely different, the ryots are in general indigent farmers, who under the Ryotwary Settlements paid the whole or nearly the whole of the landlord's rent, or net produce to Government. The rent was so high that only the better sort of farmers could pay the full amount of ordinary seasons. The Jummahbundy or actual adjustment of the rent was not made until the season was so far advanced that a good estimate could be formed of the produce of the harvest and it was necessary and usual to make deductions from the rent at the time of settling the Jummahbundy or to grant remissions afterwards, wherever there was a bad crop or other misfortune occurred."

1111. Under this system, we remarked, the skill and judgment of the Collectors in forming the annual Settlement was principally exerted in ascertaining and allowing the deductions from the full rent which the circumstances of each village and ryot actually required and his vigilance employed in not allowing the ryots in collusion with the Revenue servants to impose upon him and obtain deductions where they were not absolutely necessary. The application of the field assessment to the extent of land actually brought into cultivation was the professed rule by which the amount of a Ryotwar Settlement was regulated, but the supposed means of the ryots were also considered, and according to the opinion which was formed of those means, the payment of the rent was enforced, sometimes the land actually cultivated only, but sometimes on the land agreed to be occupied at the commencement of the season whether it was afterwards cultivated or not. It is obvious, we observed, how much the success of such a system must depend on the personal qualifications of the person entrusted with its superintendence, and how uncertain, therefore, must be its correct application. Rigour might exact more than ought to be taken, while incapacity or negligence might be the cause of almost indefinite loss."

1112. It might here, we observed, be incidentally remarked that the manner of settling the Jummahbundy, above described accounted sufficiently for the apparent phenomenon which had so particularly attracted the attention of the Honorable Court, of a mass of Revenue amounting to Pagodas one crore, nineteen lacs, nineteen thousand, four hundred and nineteen, having been collected with a balance of Pagodas three thousand four hundred and fifteen only."

1113. The Ryotwary system, as administered in the Ceded Districts and some other Provinces, was in fact, we observed, incompatible with the existence of balances, nothing was entered in the Jummahbundy but what it had been ascertained could be collected and what indeed for the most part been realized before the Jummahbundy accounts were closed. The demand was not as under a permanent or a Lease Settlement, a definite sum for the collector, of which the Collector is in a certain degree answerable and of which the portion uncollected must appear as a balance, but the demand being annually determined by the Collector himself, was regulated by the means of payment, it was to no purpose to enter as a demand what it was pretty certain could not be collected, and no discreet Collector we observed

never did it. The Jummahbundy accounts in the Ceded Districts, we remarked, were always despatched towards the end of May and reached us in the beginning of June, and though the last kist still remained to be realized, yet as the nature of the season and means of the people had been ascertained and as the Ryots of the whole village were, moreover, held jointly as well as severally responsible, as each individual was exposed to a second assessment on account of his neighbour's failure, it was next to impossible that any balances should accrue, the few trifling sums that did actually appear as balances arose from particular circumstances, such as the unforeseen death or desertion of an occasional ryot for which it might not, in certain cases, have been thought just to tax the village."

1114. The practice which had universally prevailed (excepting in the Provinces of Malabar and Canara*) of making advances to the Farmers under the denomination of Tuckavy to enable them to carry on their cultivation and to pay the rent of their Lands was, we conceived, of itself a sufficient proof of their general poverty. Colonel Munro indeed maintained, though there were grounds for differing in opinion with him in that respect, that "private landed property in the soil never existed in India excepting on the Malabar Coast."

1115. In another part of the same report in which this position is advanced, he observed, "in the Ceded Districts and throughout the Deccan, the Ryot has little or no property in land. He does not even claim it. He is so far from asserting either a proprietary or possessory right, that he is always ready to relinquish his Land and take some other which he supposes is lighter assessed. All land is supposed to revert to Government at the end of every year to be distributed as it may think proper and land is accordingly sometimes taken from one and given to another who is willing to pay a higher rent. If the power is exercised with caution, it is not from the fear of violating any possessory right, but of losing Revenue for the assessment is generally so high that if the ryot is dispossessed, the same rent can seldom be got from a new one."

1116. Under the Ryotwary mode of Settlement and before the new system of Laws had begun to be understood, it had, we explained, been usual to compel the Ryots to cultivate the land or at least to pay rent for a certain extent of land whether cultivated or not. In a Report dated the 25th August 1805 Colonel Munro we remarked, estimated the proportion of extra land which the ryots were obliged to occupy, but could not cultivate properly, for want of stock, to be not less than 10 or 12 per cent. of the whole of the land in cultivation, and he stated that if every restraint upon their inclination were removed, they would probably throw up one-fourth of the land in cultivation. In another part of the same Report he observed "the same causes which make land unsaleable and several others concur to render it impracticable to establish a Lease for a term of years and far less a permanent Settlement with the Ryots individually, many of them are so poor that it is always doubtful whether they will next year be in the rank of Cultivators or Labourers, and a few of them are so rich as not to be liable to be forced by one or two bad seasons to throw up a considerable part of their farms. The loss of a bullock or of a member of the family who worked in the field or confinement by a fit of sickness frequently disables them from paying their usual rent the ensuing year."

1117. Under circumstances like these, it was, we remarked, and must obviously continue to be impracticable to introduce the Ryotwary system, as it prevails in Malabar and Canara without granting a large remission of rent, such a remission as should be calculated to put the poor farmers in other Provinces upon nearly the same footing as the Landlords in Malabar and Canara, indeed in all the plans ever contemplated for a permanent Ryotwar Settlement, a considerable remission of the land rent was considered to be the necessary and fundamental principle of such a system without which it could not be expected to succeed."

1118. The fundamental principle of the plan recommended by Colonel Munro in year 1807; we remarked was a reduction of Pagodas 3,84,980 of Collections of Fusly 1215, a plan which in their report to Government under date the 25th April 1808, the Board of Revenue had observed "was not less applicable to all the Districts as yet unsettled, than the Ceded Districts and that if the exigencies of the Government allowed of so great a sacrifice as a remission on the present standard rents to the extent of 25 per cent. or even of 1 cent. they should consider the measure highly advisable and calculated to produce ulterior advantages."

1119. If this plan had been adopted by the Government, more especially at that period of financial difficulty, there was, we thought, every probability that it would have drawn upon the severe reprehension of the Honorable Court. The Government thought it imprudent to venture on so large a sacrifice, however satisfied they might have been that it would be only temporary and they resolved on the adoption of the Village Lease system as a measure preparatory to permanent Settlement, and which, (the article of permanency excepted) had subsequently received the approval of the Honorable Court.

1120. The operation of the new system of laws, we remarked, had already begun to be understood and during the period of the first or Triennial Lease was more extensively felt. Ryots refused to cultivate more land or pay more rent than their interest or inclination dictated. The competition among the renters during the Triennial Lease had further tended to produce the effect by opening a free market for the stock and labour of the Ryots, so that many of the renters had suffered and some had been ruined by the favorable terms which the Ryots had exacted, or by the desertion of the Ryots, in case of refusal and on the expiration of the Lease, apprehended in consequence of this emancipation of the Ryots, that whether the Leases were renewed, or an attempt made to recur to the Ryotwar Settlement, a considerable loss of Revenue would ensue.

1121. It was considered to be contrary to the spirit of the laws which had been enacted for the Government of India and contrary to the intentions of the Honorable Court and legislature at home, as well as contrary to the general principles of justice and policy, to attempt to revive, for the sake of keeping up the Revenue, the restraints upon the freedom of the land which had been just removed, and that it only remained therefore, either to relinquish a proportion of the Land Revenue or to endeavour to substitute some other principles for consolidation.

1122. The Board of Revenue we remarked, had pointed out these difficulties to the Government. The arbitrary power with which the Collectors had been heretofore invested, and the various local investigations which had taken place during the existence of that power, it was believed, had in general sufficiently developed the resources of the country, and that an increase of Revenue, nor much useful information was to be expected from a continuance of those investigations. The object in short had been to devise a plan for securing the Revenue from defalcation. Independently of other considerations which

NOTE.—The Toorwa or rates of assessment established under the Ryotwar system had been found to be almost universally too high, the renters had been compelled almost universally to reduce them.

* NOTE.—The high terms of the Triennial Lease, joined to bad seasons, contributed to aggravate the evils which were experienced.

It was considered that a Septennial would be preferable to a Triennial, and a Decennial

Decennial Settlement, but it was believed that at the end of any temporary Settlement, no augmentation of Revenue could be reasonably expected; under these circumstances, we observed the Board of Revenue had recommended the plan which had been disapproved by the Honorable Court. The Decennial Settlement to become eventually permanent in the hope and belief that limiting the demands of the Government upon the whole lands of the villages, the prospect of enjoying the produce of their improvements would so stimulate the industry of the Ryots, as to only secure the due payment of the present Revenue, but also, in the course of time to settle a Landlord's rent similar to that which already exists in Malabar and Canara.

1123. And here we begged leave to observe that the fixing of the assessment upon the villages was not considered to be wholly incompatible with a future increase of Revenue; for it contemplated that occasions would offer for the secure disbursement of public money in useful undertakings, having for their object the extension of agriculture, in which case the Government, we remarked, would participate in the improvement by a reasonably proportionate increase or advance in the amount of the assessment.

1124. With respect to the observation contained in the Honorable Court's letter relative to the exclusion from the Settlement of such of the Meerassidars of Tanjore as might refuse to accede to the terms offered, we remarked, in the first place, that the passage quoted by the Honorable Court did not relate to the measure of the Decennial and eventually perpetual Lease, but to the measure of a Quinquennial Lease which regarded Tanjore only, and which had been determined upon at the recommendation of the Collector before the discussions respecting the other measure had commenced.

1125. The Collector, we explained had since indeed received orders for the conversion of the Quinquennial Lease into the Decennial and eventually perpetual Settlement, and we stated that he must have seen from the papers which had been transmitted to him, that the Government and the Board were particularly anxious that as many of the Meerassidars should be included in the Settlement as might be practicable. The progress made by the Collector in this work we had not yet been reported, but whatever might be the result, we begged leave to explain the rights of the Meerassidars who might refuse to join in the Settlement, or might for various reasons be excluded, would not in our opinion be absorbed in the larger right intended to be granted, because the Renters, supposing all the Meerassidars not to become Renters, would be left with no other rights than those which belong to the Sircar, which rights do not extend to the fringement of meerassy property, whether a Meerassidar should become a Renter or whether his meerassy right would remain the same, the only difference we observed was that he should pay his tax *through a Renter* instead of paying it in the *capacity* of a Renter; no Renter, whether a Meerassidar or not, would be vested with power to injure or absorb the rights of other Meerassidars.

On the observation of the Honorable Court that they could not distinguish any substantial difference between the Mootahdary system and the system of Village rents proposed by the Board, amongst other differences which might be enumerated, that the one generally involved a direct abatement of Revenue, which the other did not, and that the Zemindary or Mootahdary Settlement was generally, if not in all cases, concluded with persons who were not proprietors of land but only farmers of Revenue themselves, unconnected with the pursuit of agriculture, we explained that under the plan of Village Settlements which we had proposed, it was intended that all the principal Landholders should become the joint Renters, and it was contemplated that after the Settlement should have been concluded, they would begin to make arrangements amongst themselves for the permanent distribution of the lands and thereby in the course of time, separate private Estates in each village, paying their

land tax directly to the Government. In this plan we did not contemplate the creation of any two fold description of property; each Meerassidar's portion of the rent would be in proportion to his meerassy property in the land, and as the meerassy property diminished or increased so would the proportion of the rent. The rent we remarked was the tax on the land property the occupation of the land, both we observed must divide and sub-divide in the proportion, and as village rents had been customary from time immemorial, the law or in words, the custom, must we observed be easily ascertainable.

1127. Respecting the issue of Puttahs to which the Honorable Court attached great importance, we observed that it was and always had been intended that

NOTE.—In the Zemindaries permanently settled, the non-issue of Puttahs, it is understood, is as frequently owing to the disinclination of the Ryots to receive, as to the disinclination of the Zemindars to grant them. The Ryots are often desirous to avoid being bound by specific engagements.

renters should issue Puttahs to the sub-tenants, and that a clause that effect should be inserted in their Cowles; it was we remarked the same time expected, that the freedom of person and property which had been established, under the operation of the Laws, tend more effectually to secure the inferior Ryots from extortion than any enactments with respect to Puttahs which, as the Honorable Court had observed there was too much reason to suppose might be disregarded, unless they were placed in such an independent situation as to make it for the interest of the ryots to encourage them to cultivate, by granting them good terms, and fulfilling their engagements towards them.

1128. A great deal, we remarked, had been written for and against almost every system of Revenue, and perhaps we observed there is scarcely any which might not be shewn to have some advantages as well as disadvantages, a system perfect in theory, if indeed such a system could be devised, might, and in all probability would be found to be liable to the objection of not being reducible to practice. Upon one point, however, we observed, all must agree that a fixed moderate land tax must prove a great blessing to any country, and we submitted that the manner of effecting it was perhaps of inferior importance.

1129. We called to the recollection of Government that we had not professed to be free from all objection, neither had we presumed to pronounce (whatever might have been our opinion) that the plan which we had suggested was the best which could be adopted, if at the time observed) the exigencies of the State had admitted of it, an attempt might have been made to form a permanent Settlement upon a plan of the nature of that suggested by Munro in 1807, but it was thought imprudent to sacrifice a large amount of Revenue to the establishment of a plan, which it was possible might not, after all, be attended with the advantages, while it was also thought that the same ends might be gradually attained by any immediate sacrifice of Revenue.

1130. But though in the Ceded Districts where it had been asserted, that no transfer of private property in the soil, the Ryotwary system, or any other system might have been introduced, it did not we observed follow that the same system could have been established there without injustice, nor did it follow that even in the Ceded Districts it was the best calculated for the improvement of the country and for the happiness of the people.

1131. Upon this occasion we disclaimed any intention of entering upon a discussion of the many objections which might be urged against the principles of the Ryotwary system, we observed had been already written upon the subject, without producing conviction, not, however, we remarked be known generally, as it was to us, that those who we attempted its establishment, those who might be considered to be the authors of the system, the first to acknowledge its intrinsic defects.

1132. In a letter addressed to his assistants under date the 10th April 1797, Colonel (then Captain) Read, we observed had delivered his sentiments in the following words—"after having laid the whole* before them (the Board of Revenue), I shall confess that the affairs of such an extensive country cannot be managed in such a detail for any length of time. I shall expose the impolicy and folly of Government condescending to supplant by a parsimonious system, the farmer and the merchant, and shall, I hope, be able to devise one more suitable to its dignity and interest and better calculated for the comfort of the inhabitants."

1133. In the subsequent year we found him again addressing his assistants to the same effect, in fact we remarked he seemed to be more and more convinced of the faultiness and impracticability of the system which he was pursuing and to be anxious for the adoption of a system of a more just and liberal policy.

1134. Independently, however of the objections which had been stated and acknowledged to be inherent in the system, and independently also of the farther, and that not a trifling objection of the great appearance of inconsistency and want of stability in the proceedings of the Government, which the recurrence to a system so recently abandoned must occasion, we begged leave to state that the system, such as it was, has never (we had reason to believe) been established generally upon uniform principles.

1135. In their report to Government under date the 8th September 1808, the Board of Revenue had stated that the rates of assessment in Nellore appeared to have been fixed on the principle of valuing the soil on an estimate of its produce, and had not been regulated as in the Ceded Districts with sufficient attention to the actual payments of the Ryots during former periods. It was observed that "though the Collector had taken much pains to obtain the best information in his power of the different descriptions of soil and had valued the produce at a low price, it was evident that this mode of valuation was liable to much error, to be either too high or too low" defects, the consequences of which had been manifested by the fluctuation in the Jumma and the difficulties attending its realization.

1136. The local enquiries and observations of Mr. Thackeray (who was deputed to Nellore towards the end of 1808) we observed had brought those defects and their consequences more distinctly to view, than could be gathered from the communications of the executive authority. The circumstances of the Ryots of a village having been held only separately, instead of jointly responsible, was we remarked another defect (pointed out by Mr. Thackeray) whence occasion arose "to send Anchanadars or estimators to value the crop, to prohibit the cutting of it until a Kota Chitti or permission to cut it be given, to keep Masooldars to watch it, lest the Ryots should make away with the grain after it is cut, to watch it or keep it under sequestration when stored until it is sold, lest the Sircar should lose the only security it has for the realization of the Revenue."

1137. It appeared further, that in the mode of disposing of the produce, recourse had been had to various expedients for the realization of the Revenue which was ascribed by Mr. Thackeray to the "want of a proper system of fixed rents," such as there was reason to believe had been established in the Ceded Districts and a few other countries. But the difficulty of a general application of the principles of the Ryotwary Settlement in a successful manner, where so much necessarily depended on the ability, experience, and zeal of the local authority, was in fact, we remarked one of the motives which had led to it being abandoned.

1138. There was, moreover we observed, reason to believe that in some if not in many of the Districts, the principles of the Ryotwary system, though nominally established, had not been practically acted upon by the inhabitants at large. The fields of the villages we observed had no

doubt been rated to a money assessment in the Collector's accounts, but there was reason to believe that these assessments had not been always attended to, but that on the contrary the inhabitants made such a settlement among themselves as was best suited to the true value of the lands of the villages, of which they themselves were the best judges.

1139. Upon the merits or demerits of the system of Judicature which had been established, it was not we remarked, within the province of the Board of Revenue to offer their sentiments, we left the discussion of this question to the proper authorities and confined ourselves to an explanation of what we meant when speaking of the incompatibility of the Judicial system with the Ryotwar mode of collection.

The question of the incompatibility of the Judicial system with the Ryotwar mode of collection, and general remarks respecting the Judicial establishment.

1140. "The incongruity," observed the Honorable Court, "which you represent to exist between the Judicial system and the mode which formerly obtained of collecting the Land Revenue from each ryot through the officers of Government, we must confess, appears to us to be a species of objection to that mode of collection which may also be brought against a Zemindary or a village system of revenue management, the only difference being this, that under a Ryotwar Settlement the obstructions which are occasioned by the nature of the Judicial process to the realization of the Land Revenue are experienced by the European Collector, whereas, under the other kind of Settlements, the inconvenience is transferred to the Zemindars and Renters, who are left to seek the recovery of balances and the payment of Revenue in disputed cases by the same method and according to the same course. It is, therefore, as we conceive to the formalities of proceeding in the Courts of Judicature and not to the manner in which the Government administers its territorial Revenue, that we must consider to be the causes of these impediments and difficulties to which you have alluded in your Revenue despatch of the 28th October 1808, and in the one now before us, as having rendered it in your judgment, necessary no longer to continue the principle of Ryotwar annual Settlements."

1141. We deemed it necessary to explain, that we meant to state, that it was not the formalities of proceeding in the Courts of Justice so much as it was the manner in which the Government administered its territorial Revenues that constituted the causes of the impediments and difficulties adverted to. The restraint, compulsion, or coercion (by whatever name it might be called) by which Ryots had been induced to occupy one-fourth more land than it was consistent with their interest to occupy, could not we observed be maintained under any system of Judicature, however perfect or however simple in its operation, it was inconsistent with natural Justice, and it had been the object, therefore, of the change, as already explained, to substitute the principles of interest for that of compulsion; but we remarked, admitting that the obstructions occasioned by the formalities of proceeding in the Courts of Judicature might have had some share in the change, and admitting also the position laid down by the Honorable Court, that by the change, the inconvenience was merely transferred from the European Collector to the Zemindars and Renters, "who are left to seek the recovery of balances and the payments of Revenue in disputed cases by the same methods and according to the same course," it would not we thought be denied, "that this great detail when divided amongst many was likely to be better and more easily performed than when confined to one person, each man we observed would look after his own rights within his own small sphere, while it was necessary for the Collector to look after the rights of the Circar throughout an extensive Province."

1142. We begged that it might also be remembered that the existing laws were framed with a view to measures of a permanent nature, to a declared intention of fixing the Land Revenue, and of making the collections over in perpetuity to Zemindars or Mootahdars. The laws, we remarked, did not provide for the Collector being a party in every petty suit which might arise under a Ryotwary system of management, it could not be expected that he should appear either in person

or by Vakeel before the native Commissioners stationed in different parts of the District; nor would it, in our opinion have been wise to leave the interest of Government to be defended by such persons.

Official omissions.

1143. That part of the letter of the Honorable Court which implied an improper delay on the part of the Board in addressing Government respecting the arrangements to be made on the conclusion of the Triennial Leases, we remarked had been already answered; towards the close of their letter the Honorable Court observed, with apparent surprize, that the non-transmission of the reports on Canara, Malabar, Seringapatam and Palnaud was noticed by Government in their General Despatch, but without animadversion.

1144. It was impossible for us we remarked, to be insensible to the censure of the Honorable Court, but we observed that we should have felt it the more, had we been conscious of meriting it. In an office of multifarious duty it might we observed be some times necessary that matters of inferior importance should give place to those of superior importance. In regard to the reports alluded to (the report on the small District of Palnaud excepted) we explained that no variation of management, nor any change of any kind had taken place; the reports, therefore, related to little more than the amount of the Collections, of which the Government were kept apprized by the monthly accounts comparative, which it had been customary within the last few years to lay before them.

1145. The Honorable Court proceeded to observe: "In para. 275 you give a Comparative Statement of the Revenues of Madras for Fuslies 1218 and 1219, and though Fusly 1220 had expired eight months prior to the date of your letter, you acknowledge (Para. 277) that no account had been received of the Revenue of that year."

Para. 44.

"Of the causes to which this extraordinary tardiness is owing on the part of the Board of Revenue or Subordinate functionaries in preparing and submitting the periodical reports you have not informed us. We should be wanting to the trust reposed in us, did we permit such instances of remissness to pass without censure."

1146. We considered it to be sufficient, in reply to these observations, to state that the General Revenue Statement for Fusly 1220, here alluded to, had been received from the Accountant-General at the usual period, that is some months after the expiration of the Fusly, that it had been submitted to Government under date the 30th January and had been referred to in our General Report of that date.

NOTE.—It was received rather earlier this year than usual, viz., 26th Nov. 1811.

1147. Formerly we observed these annual Statements had been considered merely as accompaniments to our General reports, but of late years they had been forwarded to Government with separate report.

1148. It only remained for us to record a few observations with respect to the measures proper to be pursued in consequence of the instructions of the Honorable Court for reverting to the Ryotwary system.

1149. The Honorable Court, we observed must have been satisfied from the evidence already before them, that the inhabitants of Canara and Malabar enjoy no benefit which are not enjoyed common by the inhabitants of other parts of their territory, the very substantial one excepted, the company take less as land tax from them under a more equal climate, than they do from other subjects; and as the Honorable Court dwelt with approbation on the evidence and conclusions contained in the reports of Colonel Munro and Mr. Thackeray on this subject, it must be inferred that the Honorable Court were prepared to accede to the sacrifice of Revenue (temporary perhaps) without which it would be impossible to extend the same advantages to the inhabitants of the other territories subject to this Presidency.

1150. We stated the Districts in which the Government were still at liberty to introduce the Ryotwar system of collection to be—

Trichinopoly.
Madura and Dindigul.
Tinnevely.
Coimbatore.
Palnaud.
Balaghaut.

NOTE.—Teerwa means the assessment on each field or the land tax as regulated by the Survey.

1151. In the Trichinopoly District, we observed, the high rate of the Teerwa on the wet lands was represented as having produced the ruinous effect of impoverishing all the Meerassidars of those lands. In this District, therefore we considered an immediate reduction of the Teerwa to be absolutely necessary.

1152. In Dindigul the Teerwa had often been represented as too high, and the Collector, we remarked, had recently applied for permission to re-survey and value the lands of that Province, being satisfied that the Survey and assessment executed by Mr. Hurdis was erroneous and that the rates of Teerwa are oppressive. In Madura too it was supposed that reductions would be necessary.

1153. In Tinnevely, we remarked, all the lands had been surveyed, but Teerwa had never been applied to the wet lands,* they had always been rented to all the Meerassidars on a joint responsibility. The Teerwa on the dry grain lands had been reduced in Fusly 1207 or 1208 and were supposed to be moderate with reference to the rates of assessment on dry grain lands in other Districts, but we stated that a further considerable reduction would be necessary if it were wished that the same benefits should be extended to the occupants of these lands as were enjoyed by the cultivators in Canara. In the wet land villages of Tinnevely we proposed to conclude a Decennial Village Lease with all the Meerassidars, but to revert in the dry grain villages to the Ryotwar system.

* NOTE.—It had been stated by Mr. Hodgson in his several reports that the act of fixing a Teerwa on wet lands was a positive innovation on ancient custom. The dues of Government before the Ryotwar system was introduced had always been rendered in kind by the cultivators of wet land.

1154. In Coimbatore we remarked, the Northern Division had been surveyed and Teerwas fixed on each field by Major Macleod, and in the Southern Division by Mr. Hurdis. In 1807 it had been necessary to reduce the rates of the Southern Division to a level of those of the Northern, and the benefit which would result from reducing the rates still lower in both Divisions had been pointed out, if it were desired to extend to the cultivators of Coimbatore the benefits enjoyed by the cultivators in Canara, the Teerwas throughout Coimbatore must, we observed be further reduced.

1155. We explained that in Palnaud the villages had been rented on Lease for three years to the head inhabitants, and orders had been given for extending the Lease to ten years; if the orders should not have been carried into execution, we thought it would be practicable to revert in Palnaud on the expiration of the Triennial Lease to the Ryotwar rent. The Collector in District we remarked had recently pointed out the irregularities in the Teerwas and suppressed frauds committed in fixing them, and applied for permission to re-survey and re-assess this District but for the reasons referred to in a former part of these Proceedings, we had preferred adopt the Village Lease system; we stated that it would be practicable, as already mentioned, to revert to

Ryotwar rent on the expiration of the Triennial Lease, and in the meantime that the Teerwas might be revised.

1156. In the Balaghaut, if, as we believed, no progress had been as yet made in forming the Decennial Lease, it would, we observed, be practicable to revert immediately to the Ryotwar system.

1157. The measure of reducing the Teerwas in the Districts ordered to be settled Ryotwar would, we conceived, if adopted produce great satisfaction to the Ryots generally, and although the Governor in Council must be sensible that the measure would be followed by at least a temporary deduction of the Revenue, we thought it probable that the cultivators on receiving a permanent remission on the present Teerwas, would readily undertake to increase their cultivation in future years (should the seasons admit of it) to the extent necessary to cover, by the Teerwa levied on the new cultivation, the remission to be granted on the old. It was by this means, we observed that the reduction of the Teerwa in South Coimbatore had been effected with scarcely any temporary sacrifice of Revenue, and we entertained hopes that a similar result might be looked for, in most of the Districts in which the Ryotwar system might be re-established; we observed, however, that should the measure be followed by a reduction of Revenue in the first instance, we had little doubt that the increased excitement which would be given to industry would, at no very distant period, amply replace this deficiency; at any rate, we observed, the desirable object of creating "the independent feelings of proprietary right" could not be accomplished, or the Ryotwar system be recurred to with any prospect of success, unless the Teerwas were reduced.

1158. As the Districts in which it was practicable to re-establish the Ryotwar system were not numerous, the proposed remission in the Teerwa would not we observed, create any financial embarrassment. The remission we remarked, might be limited, if deemed necessary, to a certain percentage in the first instance, it being left to the Collector to equalize this remission as much as possible in other words, to reduce the Teerwas on the over-assessed lands in a greater amount than those comparatively more moderately assessed, taking care that the remission did not in the aggregate exceed the percentage allowed.

1159. The Governor in Council having been pleased to direct that the Ryotwar system should be adopted in all the villages which owing to the failure of the Zemindars or Mootahdars, had reverted to the direct management of the Collectors, as also in all the villages of the Districts not permanently settled, which had not been rented for ten years, we considered it necessary to state that the villages which had reverted to the management of the Collectors in the Zillahs of Chingleput, Ganjam and Rajahmundry, had never been under the Ryotwar system, in other words that no Teerwas had ever been fixed by survey on each field. The dues of Government, before the transfer of the villages in question on a fixed Land Revenue to Zemindars, had we observed, been always either received in kind or rented to the inhabitants jointly and severally, so that in these villages the system had never been Ryotwar as the term was generally understood. In the Zillah of Chingleput, known formerly as the Company's Jaghire, a Village Lease for three years and four annual village rents had preceded the permanent Settlement of the Jaghire lands. The same system had prevailed in the Zillah of Ganjam and Rajahmundry; we explained therefore that previously to introducing the Ryotwar system into the villages under the Collector's immediate management in the Zillahs, it would be necessary to fix the Teerwas by Survey, a measure which we were not prepared to recommend, neither could we recommend that the Ryotwar system should be re-established in the villages remaining unsettled in the Districts in which the Decennial Lease had been concluded, as we were convinced that many inconveniences would result from the prevalence of two modes of management in one and the same District.

MEMO.—The Hon'ble Court refer to Mr. Place's report in support of the Ryotwar system, but Mr. Place never wrote on the subject, so far at least as the Board are aware.

1160. We thought that it would be sufficient for the present to confine the execution of the Honorable Court's orders to the Districts to which the Decennial Lease had not yet been extended, and in which Ryotwar rents had been heretofore established, and if the benefits of the system should prove such as were anticipated, it might then, we observed, on the expiration of the Decennial Lease, be extended to all the Districts under the immediate authority of the Company, in other words, to all the Districts of which the Land Revenue has not been settled in perpetuity.

* The Division under the superintendence of Captain (now Colonel) Macleod.

NOTE.—It was not known at the time of forming the Permanent Settlement that the Teer was different in each division of Salem and Barahmahl as managed by Colonel Mure, Macleod and Graham under Colonel Read.

1161. A ryotwar rent having existed in the Zillah of Salem before the Land Revenue of the Zillah was permanently settled, the villages under the immediate authority of the Collector in the Zillah might we observed, if it should be so determined, be settled Ryotwar on a reduced Teerwa; we apprehended at the same time that the Honorable Court might not be aware that to the high Teerwas fixed by Survey on one Division* of the Zillah of Salem was to be attributed the failure of the Mootahdars and the reversion of the lands to Government. The Mootahdars, we observed had been compelled to reduce the Teerwas thus fixed, while the remission granted by Government, which was very trifling, did not make any allowance for this over-assessment.

1162. Under the explanations contained in our Minute here recited, it would we observed, remain with His Excellency the Honorable the Governor in Council to determine how far it might be expedient to carry into execution the orders of the Honorable Court for reverting to the Ryotwar system, and to what extent we might be permitted to exercise our discretion in the revision and reduction of the Teerwas, with a view to the desired object of extending, by means of a moderate land tax to the inhabitants of other Districts the benefits now enjoyed by the inhabitants of Canara.

1163. Upon the occasion of submitting the Minute above recited, in which we had attempted to explain and justify the former conduct of the Board of Revenue on the various points which had drawn forth the expression of the Honorable Court's disapprobation, we remarked that we should be much gratified if the explanations which we had afforded should appear to Your Excellency in Council to be satisfactory.

To the Collectors in Coimbatore, Trichinopoly, Tinnevely, Madura, Dindigul and Balaghaut, 2nd, in Cons., 2nd August 1813.

1164. In regard to the measure of reverting to the Ryotwar system, we stated that we should wait the final orders of the Government, and that in the meantime we had issued instructions to the Collectors concerned to suspend the conclusion of any engagements for the rent of the villages on Lease.

1165. To these instructions was added an order that in case any villages should have been rented before the receipt of the instructions, the number of villages so rented might be immediately reported, a copy of the communication to the Collectors here adverted to was submitted with their replies for the information of Government, under date the 30th August last.

From Mr. Hepburn, 9th, in Cons., 19th August 1813.

1166. From the reply of the Collector in Tinnevely, it appeared that progress had been made in renting the wet lands of this District, the engagements, it was true, were not final, but as we had already recommended that the Decennial Village Lease should be carried into effect, as applying to these lands, we had no hesitation in submitting it as our opinion that the measure should be prosecuted to a conclusion.

To Mr. Peter, 11th, in Cons., 11th March 1813.
From do 25th May, in Cons., 3rd June do.
To do 1st in Diary Cons., 1st do.
From do 23rd, in Cons., 30th August do.

1167. Along with the reply of the Collector in Dindigul and Madura, we submitted the previous correspondence with that gentleman noted in the margin. Mr. Peter we observed had made arrangements for establishing the Decennial Lease in Dindigul, and the inhabitants in general had consented to the measure, and though no actual engagements had taken place, Mr. Peter, we remarked, "strongly recommended that he might be permitted to proceed with the work."

1168. In Madura no arrangement had been made towards establishing the Decennial Lease in that District, therefore, we considered the Government to be free to revert to the Ryotwar system if it should be deemed proper.

From Mr. Travers, 6th, in Cons., 12th August 1813.
From Mr. Hargrave, 7th, in Cons., 12th do.

1169. The Collectors of Trichinopoly and Balaghaut briefly stated that no progress had been made in renting those Districts.

1170. The reply of the Collector in Coimbatore to the Circular letter alluded to had not been received, but we did not anticipate any difficulty in reverting to the Ryotwar system in that District.

1171. We added that the Circular letter had not been sent to the Collector in Palnand, the Lease existing there rendering it inapplicable.

1172. The orders of Government, in reply to the communications above recited were transmitted to us under date the 3rd September last.

1173. Your Excellency in Council was of opinion, that there were many points embraced in the Honorable Court's despatch and some in our observations on its contents, of which it was unnecessary for your Excellency to take notice on this occasion, of this nature it was observed were the questions, whether urgent reasons really did or did not exist for concluding some permanent Settlement of the Land Revenues; whether the Government was possessed of sufficient information with respect to the resources of the country and the relative rights of the landholders, the cultivators and the Circar to enable it to conclude such a Settlement; what description of Settlement it was most advisable to render permanent; in what respect the Settlement of the Land Revenues should be regulated by the existing system of Judicature; whether that system of Judicature was worthy of being maintained; and how far the Government and the Board of Revenue were, under the circumstances of the case, and the previous orders of the Court of Directors, justified in adopting the measures on which the Honorable Court had been pleased to animadvert. In their proper place, all these points it was remarked, would be brought forward, and with respect to some of them, it was observed, that the Governor in Council might at a future period have occasion to call upon us for farther information than he was at present possessed of; but he considered them to be irrelevant to the instructions with which it was deemed requisite that we should immediately be furnished.

1174. There were other points, it was remarked, such as the issue of Puttahs, the situation of Curnums, and the necessity of punctuality and dispatch in obeying orders and in carrying on public correspondence regarding which the instructions of the Honorable Court were sufficiently explicit, and which, the Governor in Council was confident would meet from us the attention to which they were entitled.

1175. In the despatch under notice, therefore, the Governor in Council we were informed proposed to take up so much only of the general subject, and to furnish us only with such instruc-

ons, as might enable us to form arrangements for the immediate realization of the public revenues. To provide for this limited object (whatever might be the result of your deliberations upon the other important points discussed in the Honorable Court's despatch, it was observed, was the whole length which your Excellency in Council conceived yourself warranted in going, till the sanction of the Honorable Court to any ulterior and more comprehensive proceedings should have been previously obtained.

1176. We were informed that in preparing to determine upon the measures proper to be adopted for the immediate realization of the public Revenues, your Excellency in Council had endeavoured to apprehend the leading principles of the Honorable Court's orders and to make these your guide. Your Excellency in Council was accordingly satisfied, that in order to meet the expectations of the Honorable Court, it was necessary that the temporary system under which the Revenues were to be administered should embrace the following objects:—1st—That it must have no tendency to effect injuriously "the interests, feelings and rights of the small landed proprietors;" that it would not degrade landed proprietors into under-tenants, and that it must not degrade landed proprietors into under-tenants, and that it must be calculated to confirm the independent feelings of proprietary right. 2ndly—That it must, as far as practicable, exclude from the Settlement any considerable portions of waste land, which might not add at present to the value of the adjacent land under cultivation. 3rdly—That it must preserve to the Government the means of judging of the resources of the country. 4thly—That it must leave matters as much as possible open to such a final decision regarding them as the Court of Directors might see fit to adopt.

1177. The name by which a system attaining the ends above stated might most accurately be defined, it was remarked was altogether immaterial to the substantive merits it possessed, it was sufficient that these were the merits which would recommend any system to the approbation of the Court of Directors.

1178. Regarding the Districts into which the Decennial Village Lease Settlement had been introduced before the Honorable Court's orders for acting upon the Ryotwar system were received, it was observed that the qualification with which these orders were given, no less than the fact of the faith of Government being pledged in favor of the Village Settlement, prevented that Settlement from being cancelled. The Governor in Council moreover yielded to the representation submitted in our Minute before recited, that it would be impolitic to introduce the Ryotwar system into detached unsettled villages in those Districts in which the Decennial Lease had not been prosecuted to a conclusion, and that it was desirable to extend a uniform system of Revenue management throughout each District.

1179. All therefore it was observed that required to be done with respect to the Districts in question was, to adhere scrupulously to the same principles and adopt the same precautions which were kept in view, when it was hoped that the proceedings connected with the Decennial Lease would have been approved by the Court of Directors, and have formed the ground work of a Settlement in perpetuity.

1180. Our attention was accordingly directed primarily to the persons with whom the Settlements were concluded, for unless they were those who by hereditary right, or established usage, or upon some other just grounds ought to be placed in the relation in which they would stand to the Government on one hand, and to the Ryots on the other, the Settlement, we were informed, would not receive the confirmation of the Governor in Council.

1181. In the second place we were directed to attend to the amount of the assessment, which was neither to be so low as to prove inadequate to the necessities of the Government, nor so high as to interfere essentially with the prosperity of the country.

1182. We were next directed to take care that the rights of the under-tenants should be left unimpaired. The renters it was observed were not to be authorized to exact from them more than was warranted by the usage of the particular villages.

1183. Lastly the propriety of excluding from the Leases any considerable portions of waste land, which might not add at present to the value of the adjacent land under cultivation, was to be duly considered.

1184. Your Excellency in Council we were informed was inclined to hope that an adherence to the principles above stated would bring the Decennial Village Lease Settlement very near in accordance to the system which was in the contemplation of the Court of Directors. In this hope, which rested mainly on the general spirit of the Honorable Court's orders, your Excellency in Council was confirmed by adverting to the particular terms in which the Honorable Court expressed themselves when they directed that village rents upon *any other principle* than that of the system which they denominated Ryotwar should be declared terminable (leaving it plainly to be inferred, as the understanding of the Honorable Court, that village rents admitted of being formed on the same principle as that of the Ryotwar system), and again when they intimated their approbation of the principle of a certain modification of the Village Lease, embraced in the principles above prescribed for our guidance, with respect to the manner of completing the formation of that Lease.

1185. For the same reasons which had induced your Excellency in Council to authorize us to extend the Village Settlement throughout the Districts into which that Settlement had been generally introduced, and also for the additional reason that Teerwas had never been established in the villages of different Zemindaries which had reverted to Government, your Excellency granted us similar authority with regard to those villages.

1186. We were informed that this authority was of course to be exercised under the rules we prescribed.

1187. It only remained to furnish us with instructions regarding the Settlement to be introduced into those Districts in which the authority of Government had not been positively admitted in favor of any particular Settlement. Those Districts were Trichinopoly, Madura, Dindigul, Coimbatore, Palnau and Balaghaut.

1188. In the wet lands of Tinnevely, it appeared to be impracticable to act upon the Ryotwar system, as Teerwas had never been fixed on them. Moreover it was thought that the notorious existence of valuable property in the meerassy rights of those lands rendered it just that the Settlement should, as we proposed, be concluded with the Meerassidars, and that they should not be passed over for the purpose of concluding a Settlement with their servants, the Ryots. The intention of the Court of Directors it was remarked was not to destroy, but to confirm proprietary right, and that intention it was conceived would be as completely perverted and violated, if landholders were shoved out by their inferiors, who never possessed such a right, as if they were trodden down by other landholders who possessed it to a greater extent than themselves.

In either case, it was remarked they would be ousted from what was their own. The intention of the Honorable Court, it was observed, was to revert to a system calculated to preserve private rights, which they conceived to have been injudiciously abandoned, not by any means to establish a new system calculated to overthrow the private rights which had hitherto existed.

1189. Your Excellency in Council, we were informed felt no hesitation, therefore, in authorizing us to conclude a Village Settlement, as we had proposed with all the Meerassidars for the wet lands in Tinnevely. It was considered indispensable that it should be concluded on the principles above prescribed and very desirable that it should not bind the Government for any definite period, or, if that was not practicable, that the period should be as short as possible in order that the Court of Directors might not be embarrassed in their final decision.

1190. The foregoing reasoning, it was remarked applied also to the wet lands of Trichinopoly, with the exception that Teerwas had been fixed upon those lands; and the Teerwas were so high that the force of this exception was greatly diminished. The Governor in Council, therefore, authorized us to conclude a Village Lease Settlement with all the Meerassidars for the wet lands in the Trichinopoly District upon the same principles and with the same limitation regarding its period as were prescribed for the Village Lease Settlement for the wet lands in Tinnevely.

1191. In the dry grain villages both in Tinnevely and Trichinopoly we were directed to revert to the Ryotwar Settlement.

1192. Your Excellency in Council was thoroughly persuaded of the necessity of reducing the Teerwas, wherever it was resolved to revert to the Ryotwar system. To keep up the Teerwas, it was observed, would not keep up the Revenue, but would depress the people, impoverish the country, and destroy the means of improving its condition. Fortunately it was remarked the spirit of the late orders from the Court of Directors breathed nothing of a narrow-minded policy. No mistaken views of present advantage appeared to have blinded them to the rich prospects of future prosperity. They professed no backwardness to make a willing sacrifice of that which could not long be retained, though it might be laid out to infinite advantage. Their primary object, it was remarked, was that no public arrangement should interfere with the relative rights of individuals; and while they fixed a provident eye upon the means of a future augmentation of the resources of the State, they entertained the persuasion that those means must consist in the increasing wealth, spirit and happiness, which a just and liberal system of Revenue administration was to dispense over the land. Even, therefore, if it were not a case of unavoidable necessity, your Excellency in Council we were informed, would consider yourself warranted under the spirit of the Honorable Court's orders, and under your own conviction of the soundness of their views of what was equally the duty and interest of the ruling authority, to sanction a reduction of such of the rates of assessment as experience had shewn to be too high. It was observed however, that the necessity of the measure unfortunately left no room for deliberating as to the expediency of adopting it.

1193. It would be for us, we were informed, to judge regarding the extent to which the Teerwas in the different Districts ought to be reduced, and to submit our recommendations on the subject to be decided upon by the Governor in Council; we should of course, it was observed, avoid a greater reduction than might be deemed adequate to the object in view, and the Governor in Council participated in our hope that the direct loss of Revenue arising from this measure might be speedily, and in the end amply compensated by an increase of cultivation.

1194. We were instructed to give directions for immediately introducing the Ryotwar system of Revenue into Madura, Coimbatore and Palghat and also into Palnaud, so soon as the Lease in force in that District should expire. The Governor in Council we were informed wished that the same system should be introduced into Dindigul, but was prevented from giving orders to that effect, only by the representation submitted in the Collector's letter of the 23rd August; we were therefore left to exercise our discretion whether the Ryotwar system should be introduced, or the measures already in progress for introducing a Village Lease Settlement should be prosecuted to a conclusion in that District.

1195. There was manifestly, it was remarked, the same reason for upholding meerassy rights where the Ryotwar system prevailed as for protecting the Ryots from oppression when the Settlement was concluded with the Meerassidars. Wherever the Meerassidars and the Ryot are one and the same person this object it was thought was sufficiently provided for, but the Governor in Council desired to be distinctly informed in what manner the existence of a meerassy right was practically recognized, and by what arrangement any consideration was paid on account of it when a Settlement was concluded with a Ryot who was not a Meerassidar, for any land in which the meerassy right existed.

1196. In conclusion we were informed that the Governor in Council would at an early period take into consideration the Village Lease Settlement which had been concluded for the Southern Division of Arcot, but on the grounds suggested by us, would in any event, withhold his final confirmation of it for the present, and express merely his general concurrence or dissent with regard to the mode in which it might appear to have been concluded.

1197. On the receipt of these orders, instructions were issued to the Collectors in Madura, Coimbatore and Palghat to carry into effect the measure of recurring to the Ryotwar system in these Districts; similar instructions were issued to the Collectors in Trichinopoly and Tinnevely so far as regarded the dry lands in these Districts, and the Collector in Palnaud will be directed to carry into effect the orders of Government, so soon as the present Lease Settlement in that District shall have expired.

1198. Soon after these instructions were issued, we received from the Collector in Coimbatore a reply to the Circular letter of the 2nd of August, and in submitting it to Government under date the 16th September last, we begged leave to explain that when we stated that we did not anticipate any difficulty in reverting to the Ryotwar system in Coimbatore, we referred to the circumstance of its being almost entirely a dry grain District, of its having been regularly surveyed and assessed, and of the Revenue having been collected Ryotwary till Fusly 1218, when the Triennial Lease was introduced. Of the progress made in forming the Decennial Lease Settlement, we were not then aware, not having received Mr. Garrow's reply to the Circular communication of the 2nd August, we thought it probable however that no great progress had been made.

1199. From the reply of the Collector however, here alluded to, it appeared that a very considerable portion of the District had been settled on Lease, in pursuance of our sentiments and instructions as contained in our proceedings under date the 11th March, recited in the preceding part of this Report.

1200. Under these circumstances, we begged leave to submit our opinion, that any attempt to annul the engagements which had been actually concluded or to stay the farther prosecution

of the Settlement (already so far advanced) to a conclusion, would be impolitic. We were moreover willing to hope that this was one of those cases in which the Government would be considered by the Honorable Court of Directors to be fully justified in not proceeding to carry into effect the plan of Settlement prescribed by the late orders of the Honorable Court.

1201. We were informed in reply that your Excellency the Governor in Council considered it to be proper that the Decennial Village Lease Settlement should be prosecuted in Coimbatore to a conclusion; instructions were accordingly issued for this purpose to the Collector, who was directed to proceed to complete the Settlement of all the villages on a Decennial Lease.

From Government, dated 8th September, in Cons., 5th October 1813.
To Mr. Garrow, 5th, in Diary Cons., 8th October 1813.

1202. Upon such other points in the orders of Government, under date the 3rd September last, as call for further remark, it will be our duty to address your Excellency in Council at a future period.

Extract from the Proceedings of the Board of Revenue, dated 9th, in Cons., 9th September 1813.

1203. At our meeting of the 9th September last, we took into consideration the Report submitted by the Collector in the Cuddapah Division of the Ceded Districts, on the establishment of the Decennial Village Lease.

NOTE.—In the Proceedings of the 2nd March 1812 founded on the communication from Government of the 31st December preceding a desire was expressed that the Settlement should as far as possible be made permanent at once, subject to the confirmation of Government and of the Honorable Court of Directors; and to be a Decennial Settlement only, in the event of the disapproval of the latter.

1204. Mr. Ross explained that on receipt of our letter to him of the 26th March, which enclosed a copy of our proceedings under date the 2nd March 1812, it was his wish to have made the attempt to conclude a permanent Settlement in the Talook of Chetwel, the only Talook which remained unsettled on the receipt of those orders, but that the Renters declined entering into engagements of a nature different from those concluded in other parts of the District. The Settlement of Cuddapah therefore we explained was a Decennial Lease Settlement by villages, whereof.

1733 Villages had been rented for 10 years.

109 Villages for nine years ending at the same period.

19 Villages had been settled since closing the accounts.

32 Villages remained undisposed of.

1893 Total villages.

1205. The Decennial rent commenced with the Fusly 1221 (1811-12) and ends with Fusly 1230 (1821-22). Those villages which had been settled for 9 years were either under Aumanie in Fusly 1221 or were not rented beyond the Fusly.

1206. The amount of the Decennial Rent was Star Pagodas 6,89,368-5-16. This sum we explained included the land rent only, all extra items of Revenue included in the Collectorate under the denominations of Veasabuddee, Moturpha or Bazee Bab, having in conformity with our instructions been excluded from the rent. It included however the *Jodee* or reduced assessment payable by various descriptions of Enamdars.

1207. It was we observed in the knowledge of Government that the Ceded Districts had been surveyed by Colonel Munro, and that a money rent had been fixed on each field whether cultivated, arable, (though not cultivated) or waste.

1208. We subjoined the following Abstract of the survey valuation of the Sirkar land in the Cuddapah Division.

	S. P.	F.	C.	S. P.	F.	C.
Total value of the Sirkar share of the land in Cuddapah as entered in the Survey accounts exclusive of Enams but including all waste	12,35,640	17	46			
Add rent derived from land yielding a second crop ...	18,239	32	18			
Making the total Survey value of cultivated arable waste land in the Cuddapah Division...	...	...	...	12,53,980	4	64
The value of the arable land included above was ...	1,16,035	28	15			
The supposed value of the waste or the value put upon the waste land unreclaimed but not irreclaimable was.	3,93,095	26	28	5,09,131	9	43
Leaving the Survey value of land under cultivation one year with another	...	...	...	7,44,848	40	21
<i>From which the Collector deducted.</i>						
t.—Amount of land reserved under the Collector's charge for particular reasons such as desolate villages and lands in particular situations	20,828	39	11			
—Remissions on the Survey for various purposes and causes as detailed in Statement 5	60,441	41	54	81,270	35	65
Making the land rent as settled on a Decennial Lease (see Column 118 of Statement No. 1)	...	...	...	6,63,578	4	36
<i>Add.</i>						
or Quit rent paid by Enamdars	33,799	39	34			
Household paid by the Zemindar of Vencatagherry ...	4,342	18	41	38,142	12	75
Total rent and Quit rent	...	...	...	7,01,720	17	31
Deduct allowances to Poligars	...	...	...	12,352	12	15
Making the Decennial rent of the Cuddapah Division ...	...	...	...	6,89,368	5	16

1209. The Decennial rent when compared with the average collections gave the following results:—

	S. Pags.	F.	C.
Decennial Rent	6,89,368	5	6
Average of 11 years' collections	6,35,805	0	56
Excess in the Decennial rent	53,563	4	40
being $8\frac{5}{16}$ per cent.			
Decennial Rent	6,89,363	5	6
Average of 10 years' collections	6,53,510	27	9
Excess in the Decennial rent	35,857	23	7
being $5\frac{7}{16}$ per cent.			
51			

		S. Pags.	F.	C.
Decennial rent	...	6,89,368	5	6
* Including the Triennial Lease. } Average of the last 7* years' collection's.		6,81,628	30	66
Excess in the Decennial rent	...	7,739	19	30
		being $1\frac{2}{16}$ per cent.		
Average collections during the Triennial Lease	...	6,92,392	22	54
Decennial rent	...	6,89,368	5	6
Excess in the Triennial Lease	...	3,024	17	38
		being $\frac{7}{16}$ per cent.		

1210. Mr. Ross also compared the amount of the Decennial rent with the collections account of each year as follows :—

Gross Collections on account of Fuslies.

	1210.	1211.	1212.	1213.	1214.	1215.	1216.	1217.	1218.	1219.	1220.
	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.
Collections ...	4,53,749	5,84,866	6,00,249	5,78,533	6,73,466	7,34,794	5,75,250	7,10,712	7,33,282	6,85,791	6,53,104
Decennial rent.	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,369	6,89,369	6,89,369	6,89,369	6,89,369
	more	more	more	more	more	less	more	less	less	more	more
Decennial rent.	2,30,618	1,04,501	89,118	1,10,779	15,902	15,426	1,14,117	21,344	43,914	3,376	36,264

1211. We observed that the Decennial Rent exceeded the collections in eight of the years and fell short of the collections in Fuslies 1215, 1216 and 1218 only, Mr. Ross had, remarked that, at the time he proposed a Septennial Lease, he recommended the average of the last seven years including the Triennial Lease, or something less, to be taken as the standard. The amount of the Decennial Settlement exceeded that average in about Star Pagodas 7,700 or Star Pagodas 1-6-7½ per cent. The cause of this excess was explained, as follows—In the first place the Collector did not, at the time he submitted this proposition, expect so great a defalcation as occurred in Fusly 1220, which reduced the average considerably, in the next place he calculated on settling conditionally to the extent of about Star Pagodas 1,37,000 only, whereas the amount which actually settled conditionally was about Star Pagodas 1,67,000. The excess of rent above what the Collector intended, was he remarked, a set off against the excess in the extent of conditional assessment.

1212. The amount of the conditional rent, which is the maximum rent on villages watered by tanks, caused the Decennial rent to appear in the comparisons higher than it otherwise would do. It was not expected that the whole of the maximum rent would be collected in all years, remission we remarked would probably be necessary in every year in some of the tank villages.

1213. Our instructions, provided that all lands watered by large tanks should be settled conditionally. Mr. Ross complied with these instructions or rather exceeded them, having settled all lands watered by small, as well as those watered by large tanks, on the condition of a remission being allowed on the maximum rent, whenever the supply of water might fall short of a full tank. The total remission provided for under the worst season, did not appear to be either stated or estimated by the Collector. Mr. Ross proposed to extend this plan of rent to some villages watered from Nullahs made by the overflowing of tanks, we took notice of the subject of the conditional remission in a subsequent part of our proceedings under consideration.

1214. The first object of the Collector, we observed had been to equalize the rents to proportion the quantum of assessment, as nearly as possible, to the real capability of each village, in order to prevent so far as practicable, the deteriorations of those which were already highly cultivated and highly assessed by the competition which extensive waste would enable the poorer and worse cultivated villages to set up for the stock and labour of the Ryots. In order effectually to make this equalization, it was necessary to ascertain minutely the sources of Revenue derivable from each village, the "real value"* of the waste land in the accounts, the number of resident and that of Pyakarry Ryots, the condition of its tanks, wells, nullahs, &c., the highness or lowness of the Survey rent; the extent of land bona fide cultivated in every year, and that which appeared only in the cultivation accounts; lastly, whether the rent was paid by the body of the Ryots generally, or only by one, two or three families.

1215. The next step was to deduct all the items of Moturpha and Bazee Bah directed to be excluded. To take the Survey value of the land in actual cultivation, and to add to it, under large tanks, the average value of the second crop on the same fields, as also the Jodee paid by Enamdars. The rent was then, after a careful examination of the accounts, and a minute enquiry into the circumstances of the villages, finally determined on. When the rent of all the villages of a Talook had been thus adjusted, the total was cast up, and a revision took place, after which the amount of the rent was published for the information of the Potails and Meerassidars.

1216. The result of this mode of proceeding we remarked had been a deviation from the average collections assumed as the basis of the Settlement. The Talookwar Statement annexed to our proceedings, we observed would show considerable fluctuation above and below the average, and the Gramwar Statement, when received would probably we thought shew a still greater deviation; we had already explained at it was not intended that Collectors should implicitly follow the average where the circumstances of the village during former or more recent periods had undergone any change. We conceived it to be manifestly proper that villages permanently deteriorated, and not likely speedily to cover should be assessed at a lower rate than the average would give, while we thought it equal-expedient that villages formerly in a state of deterioration but now advanced to a state of comparative prosperity and likely rather to improve than recede from this state, should be rented on terms which should not have reference to their former state of deterioration.

1217. The Collector having given a detailed explanation of the amount of the assessment of each Talook, we annexed to the Talookwar Statement, which we caused to be prepared, an abstract of the most material remarks of the Collector, we deemed it unavailing to go into a minute exposition of the assessment of each Talook, a total we remarked was of course composed of the rent of the villages; separate considerations must have regulated the rent of each village, and those considerations had been explained by the Collector; we added however to the Talookwar Statement above referred to, certain columns showing the estimated or Survey valuation of the lands, arable and waste, together with the proportion of the Settlement which was conditional and unconditional in each Talook.

NOTE.—The Survey valuation of the waste land excluded from the rent was mentioned in a Statement of the Collectors at Pags. 29, 328-39-11, this sum included the Survey valuation of the lands of 14 uninhabited villages which had not been rented at all, in amount Pagodas 49-3-69 properly speaking, therefore, the reserved waste is in value only 18,179-35-22 according to the Survey.

1218. We explained that the waste land with the exception of land rated in the Survey at the value of Star Pagodas* 18,179-35-22 had in all cases been given up to the Renters, this exception we observed had been made where the Collector was fearful that the competition for the labor and stock of the Ryots arising from the absolute possession of unlimited waste (to use the Collector's expression) might prove detrimental to the interests of some of the Renters of the neighbouring villages.

1219. The considerations which induced Mr. Ross to be of opinion that the waste land generally should be given up were—1st, the great quantity of waste Enam land in the Zillah of Kurpah; 2ndly, the circumstance of the Talooks where there is the most waste land being situated near the frontiers of the District. In the first case it was expected that the Enamdars would be competitors with the Renters for the labors of the Ryots, and in the second that the Renters or inhabitants of the villages in the adjacent territories would hold out inducements to the Ryots to emigrate, unless the Renters should possess the means of offering equal or better terms.

1220. In the 71 para. of his report, Mr. Ross stated the amount Survey value of arable and

	Value.			Per Cent.
	S. P.	F.	C.	
Cultivated land or arable...	1,16,035	28	15	=17
Bungar land value	3,93,095	26	23	=59

waste land given over to the Renters, in addition to the land under cultivation upon which the rent was founded; we observed that the former or the arable land was 17 per cent., the latter or unreclaimed waste 59 per cent. on the amount of the Jumma determined for the Sirkar lands Pagodas 6,63,578-4-36. Of this 17 per cent. the Collector we remarked estimated that a portion equal to 7 per cent. would be

required to cover what had been heretofore paid on Bungar or waste land, as if it had been cultivated, leaving a present profit "to begin with" of only 10 per cent. of which the Collector thought that one half at least must be ceded to the Ryots to induce them to keep up their old cultivation, and to take the good and bad land together; this we observed reduced the profit of the Renters in the first instance to 5 per cent., what they afterwards get beyond this, it was remarked must be derived from the breaking up of waste of which benefit the Ryots would take care to have their full share.

1221. It appeared to us that the estimated present profit above mentioned was of a rather

	S. Pgs.
NOTE.—Highest collection, viz., in Fusly 1218...	7,38,232
Decennial rent	6,89,368
	48,914

speculative nature and not real, since it supposed the rent to be fixed on a given extent of cultivation, or in other words it assumed that a given extent of land would, if cultivated, be productive and afford the means of paying the Decennial rent, and that a greater extent of cultivation had been carried on than was now necessary or equal to meet the demand for Rent. Some allowance we conceived must be made for

this expectation unless the cultivation like the collections had been taken from an average of accounts which we did not find to be so stated. If we took the highest Revenue which had ever been collected in any one year and compared it with the present rent, the difference or reduction in favor of the Decennial rent would we observed be about $7\frac{1}{10}$. This comparison we remarked would, without explanation, lead to an opinion that the Decennial rent was not so moderate as was consistent with our intentions, but a portion of the rent to the extent of 1,67,000 Star Pagodas being conditional as had already been stated it was not we observed practicable to compare the actual amount of the Decennial rent with the collections during any former period. We stated that the collections under the Decennial rent, from the conditionally assessed land, would not in all probability as had already been explained, amount in any year to the full rent, because it would require that all the tank villages should receive the maximum supply of water.

1222. Although the considerations inducing the surrender of the waste lands to the Renters might vary, or be thought to vary, in each District, we thought it unnecessary under the explanations afforded by Mr. Ross, respecting the state of cultivation in the Ceded Districts, and the manner in which the accounts of cultivation had been kept to make any speculative calculation of the period when such or such portions of the waste would be rendered productive, more land appeared to have been entered in the accounts as cultivated and charged with rent in each year than was actually cultivated, and a greater extent of land it was admitted had been usually cultivated than the Ryots with their limited means could cultivate properly. These circumstances

combined with the variations in the seasons, and what was a still greater check to an extension of cultivation, the possibility of a diminished demand for the surplus produce, arising from a long continuance of tranquillity and peace in the surrounding countries, might we conceived leave the waste land of little comparative value to Renters, except to retain their own Ryots, or to invite those of other villages where the effect of competition might be apprehended. If the extent of the operation of competition should not prove so great, as had been supposed, and, by some of the Collectors, Mr. Ravenshaw in particular, this effect had been doubted, then we observed the value of waste for this purpose would be diminished; upon the whole we thought that the reservation which Mr. Ross had made of waste land in certain cases to the extent by the Survey value

* We begged that it might be remembered that this value was quite ideal.

of Star Pagodas 18,179-35-22,* was an unnecessary precaution; but as the Collector stated that these lands would be given up on the easiest terms, we conceived that it might perhaps be inexpedient at present to disturb the arrangement; we observed that it would be the duty of the Collector to report from time to time the effect of this partial restriction, and if the expected advantage should not be found to result from it, we stated that we should be prepared to recommend that it might be relinquished.

1223. Mr. Ross having deemed it expedient that the intentions of Government regarding the ecennial Lease should be generally known, that the renter should be informed beforehand of terms of the rent, of what portion of the power formerly exercised by the Sirkar was to be delegated and what withheld, issued the proclamation referred to in the 10th para. of his Report. In this proclamation, we observed it was declared with whom it was the wish of Government to enter engagements. The renters during the Triennial Lease were to have the preference, next to them Meerassidars and Potails, lastly, in case of refusal any resident inhabitant or Ryot. Where numbers claimed to rent, or where, from their influence, it was necessary to admit them to a participation in the rent, they were first required to resign the office of Curnum, no person we observed could plead ignorance of the terms of the rent, the amount having been fixed by the Collector and advertised for general information. It had never we explained been our intention that the amount of the rent should be determined by competition, we therefore thought it proper for Mr. Ross to reject this plan of settling the rent. In a few villages, the hamlets had been settled separately from the principal villages. This measure the Collector explained could be generally adopted, because the best lands of the Village would have been rented separately and the worst have been left on his hands.

1224. Of 1893 villages, the total number in the District of Cuddapah, 1828 we remarked had been rented to the old Renters or Potails, in number 2382, and 514 villages had been rented by new persons in number 624; we were happy however to learn from Mr. Ross that these new persons were not strangers from distant countries, but either resident inhabitants of the same village, of adjacent villages, or of the District.

1225. It had been the express wish of the Board that the rent should have embraced exactly as many of the inhabitants as were able and willing to engage in it. Mr. Ross however was of opinion, an opinion which he stated was corroborated by experience obtained during the Triennial Lease, that the fewer renters there were in a village the better, for, that where there were many, each had his party, the Ryots were divided, an appeal was made to one from the orders of another, one made agreements which the others would not sanction, one directed the Neerkutu to let the water out, another went and closed the sluice, this he observed led to quarrels and productions, hostile to the interests of all. Mr. Ross therefore made it known in his Proclamation that where there were numerous partners in the Muras, it would rest with the Sirkar to appoint two, three, or four of them to carry on the intercourse with the Sirkar, the affairs of the villages to be managed by those selected, who were to be considered answerable for the village. This in-

tention was however declared not to interfere with any internal arrangements which the parties might agree to adopt among themselves.

1226. Mr. Ross was of opinion that one of the causes of failure in the Triennial Lease was the number of persons admitted to shares in the Puttah, each person holding a share being answerable for a distinct portion of the rent. The quarrels, criminal complaints and law suits which occurred in these villages, were stated to have been thus incessant, the cultivation was stopped,

and that in the end the rent remained unpaid.

1227. We explained that in recommending the admission of as many responsible Ryots as possible in the Lease, it never was in our contemplation that each should be separately responsible for his share of the rent, but that the whole should be made jointly and severally responsible for the whole rent, we did not dispute the expediency of limiting the number of managing Renters, but we thought that the expediency of limiting the number of persons responsible for the rent admitted of doubt. It would be apprehended to be difficult to extend the responsibility of the rent beyond those whose names were entered in the Puttahs, the profit and loss, unless where agreements to the contrary existed would, we apprehended be confined to the Puttahdars, this we observed might lead to numerous complaints on the part of those partners of the village where there might be a profit, and complaints on the part of the Renters, where there might be a loss. The partners, not renters, we conceived would claim a share in the profit and the Renters would naturally be desirous of sub-dividing the loss, we therefore called upon Mr. Ross to explain with whom he understood the responsibility of the rent to be lodged, and whether precautions had been taken to prevent the consequences here pointed out as likely to occur. The terms of the Muchilka we remarked, ran as follows:—"That we four persons bind ourselves jointly and severally, our heirs, and successors, abiding by the profit and loss to pay to the Sircar, &c." and no clause was found giving partners in the Muras, any share in the rent, the responsibility therefore appeared to be confined* to the few who had been admitted to sign the Muchilkas, whereas our instructions provided that all who were partners in the Muras and were willing and able to take a share in the rent should be admitted, in order that the profits of the rent might be more generally diffused or the loss be more equally divided; we stated that we were still desirous that this arrangement should be made wherever practicable and we accordingly called Mr. Ross's particular attention to this subject.

1228. It had been often stated on our records that the Enams allotted from ancient times to the Reddies or Potails in the Ceded Districts must be considered exclusively service Enams; and on a reference from Mr. Gregory, the Board under the authority of Government had decided, that neither a Meerassidar, Reddi, or Potal declining to rent, could have any claim to participate in this Potal Enam. By the Proclamation before referred to, the former Meerassidars we observed were informed, that by the establishment of fixed rents, the office of Reddi or Potal was virtually become extinct, and that the continuance of a separate Renter and a separate Reddi in one village was inadmissible; that in case the former Meerassidars accepted the rent, the Enam would be continued, but that in case the rent was taken by others, it would rest with the Sircar to resume the whole Enam, or to give it to the new renter, or in consideration of the former services of the Meerassidars, to continue a part of it to them.

1229. The Collector referred to a Circular order, marked E, for the arrangement he adopted respecting these Enams. With the exception of a few villages in which the Enam had been entirely given up to the Decennial renters, it was explained that the rule had been to give three quarters of the old established Reddi Enam to the Renters, and one quarter to the former Meerassidars. This share of the Enam we remarked had been continued to the former Meerassidars, on the condition of good behaviour and of their not creating disturbance. The Renters were not to profit by the resumption in the event of the old Meerassidar failing in the condition,

because they might in that case prefer complaints merely with a view of getting possession of the Enam. This arrangement appeared to us satisfactory particularly as the cultivation of the Enam was to remain with those who might have hitherto cultivated the land.

1230. We remarked that Mr. Ross had avoided making any stipulation respecting remission, either in his Proclamation, or in the Muchilka of rent. With the exception therefore of the remission pledged in the villages rented conditionally, which were all tank villages, no claim to remission we observed was acknowledged; we stated that it would consequently rest with Government exclusively to determine in every case on the expediency of granting remission.

1231. For our sentiments on the necessity which might arise of occasionally granting remission we referred to our proceedings on the Decennial Village Settlement of the Southern Division of Arcot, we stated that we should furnish those observations to Mr. Ross with such remarks as might be made thereon by Government.

1232. The principle by which the conditional rent had been regulated, we observed there would be found in the copy of the Puttah. It specified that if less than the full supply of water should come into the tank and the whole cultivation could not be completed, then the Teerwa of that land only from which a crop had been derived would be demanded. The obligation to cultivate as much as the water would permit was then stated, as also the forfeiture of the claim in event of neglect. The amount of the remission was not defined on the extent of actual cultivation, we conceived therefore that it would be as easy to determine the amount of remission in any grain village, as in a tank village, where from over-assessment or other cause remission might be necessary. The tanks, the lands of which the Collector intended to rent without condition were generally of being filled once a year, but as this supply was not sufficient to bring the crops to perfection, they required to be filled twice and sometimes thrice. These repeated supplies they were not equally certain of getting. The Collector thus found that the one at first proposed was more theoretical than practical. In short he declared his opinion that tank lands could not ever with benefit to the Sircar or the Renters be assessed unconditionally.

1233. There exists, we remarked, no doubt that the general practice of the native Governments was, with few exceptions, to divide the produce of the wet lands with the cultivators, while they took a money rent for the dry grain land. The great fluctuation in the quantity of wet produce, and in the price appeared to have made the native Governments unwilling to be content with an average rent, they preferred incurring all the loss to relinquishing all the profit in seasons of dearth from the high value of the wet produce; but if it followed as a position, that tank lands could not be rented unconditionally, the idea of a Lease or permanent rent in many Districts below the Ghauts must we observed be relinquished; we were of opinion that a conditional rent scarcely differed but in name, from an annual rent, with the exception that the maximum rent was defined. If the maximum rent were the highest, or nearly the highest that the village had ever paid (and as far as could be judged from the Talookwar Statement,) it appeared to be the case in Cuddapah, the rent we remarked was limited certainly, but limited in account attainable only under a combination of favorable circumstances, it rendered the option therefore of no great moment.

1234. We stated that the Collector in the Bellary Division had addressed us in a particular manner on the subject of the loss and inconvenience resulting from the conditional assessment, that we had been induced to authorize arrangements for lessening the risk attending the condition, and in some cases of dispensing with the condition altogether. We transmitted a copy of the correspondence which had passed with Mr. Chaplin on this subject in a separate letter to the Collector of Cuddapah for his consideration.

1235. The Collector we remarked was of opinion that the sum remitted for the repair of roads was not sufficient being Star Pagodas 691-30-0 only, we informed him that we were ex-

tremely desirous of improving these sources and all other sources of irrigation during the Decennial Lease, and that we would willingly receive from him any plan for repairing the tanks and watercourses, digging new wells, or repairing old ones that might be considered beneficial, and would readily recommend the Government to grant advances of money to all persons willing to undertake such works who could find security for the repayment of the advance within a moderate period.

1236. Mr. Ross we observed had gone into a very detailed and satisfactory explanation of the Veesabadie and Moturpha Revenue in the Ceded Districts and had submitted the outline of a Regulation for the collection of those heads of Revenue we proposed to address the Honorable the Governor in Council separately on this subject; in the meantime we fully concurred with Mr. Ross in the expediency of abolishing certain items of the Bazee Bab, particularly the Gunacharce which appeared to consist in definite vexatious exactions, wholly inconsistent with the principles of the existing system of Government, we therefore recommended their abolition to the Honorable the Governor in Council, and desired the Collector to exclude them from any arrangement he might make for the Moturpha, &c.

1237. The Puttah issued by the Collector and its counterpart the Muchilka appeared to contain every necessary provision, we thought that it would be expedient to incorporate into the Regulation for the Village Settlement now in progress, the principal points of this Puttah.

1238. We stated that upon the result of the first year's Decennial rent, a separate Report had been received from the Collector, which would be laid before Government at an early period.

1239. In conclusion we begged leave to record our entire approbation of Mr. Ross' proceedings in forming the Decennial Settlement of the District under his charge, and the satisfaction which we had derived from the perusal of his intelligent and perspicuous explanation of all the subjects connected with this important measure.

1240. The proceedings above recited were submitted to Government under date the 20th September last, and are still under the consideration of your Excellency in Council.

1241. Under date the 21st September last, His Excellency the Governor in Council was pleased to appoint James Strange, Esquire, to be President of the Board of Revenue. Our late Senior Member, Robert Alexander, Esquire having been subsequently nominated a Member of the Government, His Excellency in Council appointed him to succeed Mr. Strange, Mr. J. H. Casamajor, Esquire, to succeed Mr. Alexander, Mr. Casamajor having soon afterwards proceeded to England, Mr. Hodgson our late Second Member was appointed Senior Member of our Board. Mr. Wallace the Collector in Tanjore was nominated to succeed Mr. Hodgson, he has not yet arrived at the Presidency.

1242. Our late Secretary Mr. William Oliver having been appointed Register to the Sud Udawlut, Mr. John Hanbury was appointed to succeed him under date the 27th August last.

1243. We have the honor to forward the whole set of our Proceedings for the year 1812 together with the broken set from 8th February 1813 to the present date, for the purpose of being transmitted to the Honorable the Court of Directors by the Ships under despatch.

We have the honor to be,

Honorable Sir,

Your most obedient humble Servants,

(Signed) ROBERT ALEXANDER

(") JOHN HODGSON,

(") WILLIAM WAYTE.

FORT SAINT GEORGE, 1st January 1814,

POSTSCRIPT.

After this Report was closed, viz., on the 19th instant, we received from the Accountant General the undermentioned Statements, which we immediately proceeded to lay before Government for transmission to the Honorable Court of Directors.

No. 1.—The Fusly Statement, or General Detailed Statement of Gross Collections, Charges,

and Net Revenue for Fusly 1222 or from the 12th July 1812 to the 11th July 1813.

No. 2.—Statement of the items composing the Gross Collections.

No. 3.—Statement of Actual Charges for Fusly 1222 in the Districts of which the Land

Revenue is permanently settled.

No. 4.—Statement of Actual Charges for Fusly 1222 in Districts of which the Land Revenue

is not permanently settled.

No. 5.—Abstract Comparative Statement of Gross Collections, Charges and Net Revenue in

Fuslies 1221 and 1222.

The Actual Collections of Fusly 1222 stood in comparison with the Actual Collections of

1221 as follows :—

	Land Revenue.			Farms and License.			Salt Revenue.			Customs by Sea and Land.			Net Stamp Duties.			Total.			Extra Revenue including Judicial Receipts.			Grand Total.		
	S. P.	F. C.		S. P.	F. C.		S. P.	F. C.		S. P.	F. C.		S. P.	F. C.		S. P.	F. C.		S. P.	F. C.		S. P.	F. C.	
Fusly 1221	92,59,491	44,62		5,52,299	13,42		8,64,242	3,50	11,19,456	23,21		65,25,421	15,7		118,90,744	16,72		6,06,919	9,11		124,97,668	26,3		
Fusly 1222	96,53,056	27,46		5,59,871	3,73		9,11,513	16,45	11,69,550	29,34		75,51,913	21		123,69,511	0,59		5,83,354	3,19		129,52,865	3,78		
Difference...	3,93,564	27,64		7,571	35,31		47,271	12,75	†50,094	6,13		10,26,436	44		5,08,766	28,67		23,565	5,72		4,85,201	22,75		
Abstract.	Increase.			Decrease.												Fusly 1221.			Fusly 1222.					
Land Revenue	3,93,564	27,64													7,59,164	21,62		7,83,684	11,9		24,51,934	27		
Farms and Licenses,	7,571	35,31													3,60,292	1,39		3,85,860	18,25		25,57,416	66		
Salt Revenue...	47,271	12,75													*11,19,456	23,21		+11,69,550	29,34		†50,094	6,13		
Customs...	50,094	6,13																						
Net Stamp Duties...	10,29,436	44																						
Extra Revenue	...	...		23,565	5,72																			
	5,08,766	28,67		23,565	5,72																			
Deduct Decrease	23,565	5,72																						
Net Increase	4,85,201	22,75																						

In Fusly 1222, the aggregate amount of Gross Collections in the Revenue Department, with the addition of Sea Customs now under the superintendence of the Board of Trade, was Star Pagodas 1,29,52,865-3-78. In Fusly 1221 the aggregate amount was Star Pagodas 1,24,67,663-26-3, shewing an excess of Gross Receipts in favor of the late Fusly (1222) in the sum of Star Pagodas 4,85,201-22-75.

The excess under the various heads of Land Revenue, Farms and Licenses, Salts, Customs and Stamp Duties, amounted in the aggregate to Star Pagodas 5,08,766-28-67, but a decrease of Star Pagodas 23,565-5-72 in the receipts under the head of Extra Revenue reduced the excess to the sum of Star Pagodas 4,85,201-22-75 above stated.

We considered it proper to remark that in some few respects, the mode of preparing the Fusly Statement differed from the mode in which the monthly Abstract Statement of Collections are prepared in the latter; we remarked all items of Extra Revenue are omitted, with the exception of the Revenue derived from foreign Settlements, which is included, but instead of being thrown together and forming one general item of the Extra Revenue, as in the Fusly Statement, we explained that in the monthly Statements, the Revenue from foreign Settlements is inserted under the respective heads of Land Revenue, Farms and Licenses, Salt, &c.

* NOTE.—The small Revenue derived from Betel and Tobacco imported into Madras by sea we remarked is inserted in the Fusly Statement as a Revenue Receipt, although collected in the Commercial Department by the Collector of Sea Customs.

The Revenue derived from the Danish Settlement of Tranquebar was moreover we remarked not inserted in the Fusly Statements it having, since the capture, been carried to account in the General Department; these, we observed with one or two other slight variations,* were the causes that the totals in the Fusly Statement did not, in all cases, correspond with the total in the Abstract Statements of Collections to the end of the Fusly, which are prepared in this office.

In the aggregate amount of charges inserted in the General Revenue Statements of accounts, increase appeared in Fusly 1222, on comparison with Fusly 1221 to the amount of Star Pagodas 7,730-28-56, or Star Pagodas 1,18,627-27-8, if the Charges Collections of Sea Customs were added.

The increase we remarked was chiefly under the following heads :—

	Fusly 1221.			Fusly 1222.		
	S. P.	F.	C.	S. P.	F.	C.
Salary and Commission ...	2,38,446	44	16	2,65,574	41	17
Charges Collection of Land Customs ...	1,21,783	36	39	1,55,292	10	34
Charges in the Salt Department ...	1,87,945	7	50	1,98,673	22	26
Grants for Cultivation ...	3,09,665	6	19	3,36,496	29	2
Deposits ...	8,176	15	29	29,356	37	59

A considerable arrear of commission having been drawn in Fusly 1222 was the cause of the increase under that head; we stated however that we had been informed that in some cases more had been drawn than the parties were entitled to under the rules established for the receipt of commission, and that the surplus had been retrenched by the Civil Auditor.

All charges refunded, we remarked, are necessarily carried to account as a Revenue receipt, though this produces a correct adjustment in accounts, it is obvious we remarked that any addition of charge is proportionately greater than a correspondent addition of Revenue.

The increase in the charges collection of customs we observed had been fully explained on a late occasion; we hoped and expected that it would be found practicable to effect a reduction under this head. The charges in the Salt Department, which include the price of the Salt, or cost of manufacture, as also charges of exportation, as regards Salt exported by Sea, must necessarily we remark keep pace with the increased sales.

The item of "deposits" we stated to be a matter of debit and credit and not an actual charge.

In the charges under the following heads, we remarked a small decrease was apparent:—

	Fusly 1221.			Fusly 1222.		
	S. P.	F.	C.	S. P.	F.	C.
Pensions and Charitable allowances ...	2,51,426	24	76	2,44,567	33	46
Repairs of tanks ...	1,24,699	12	62	1,21,930	4	45
Repairs including purchase of Revenue Buildings ...	8,414	10	37	5,866	9	39
Repairs of roads, &c. ...	3,384	24	51	1,289	2	65
Tent allowance ...	17,877	41	23	11,455	13	57
Extra disbursements of an incidental nature...	25,587	5	62	16,122	16	44

Judicial Charges. In the item of "Judicial Charges" there appeared
 Fusly 1221 ... 6,19,627 41 1
 Fusly 1222 ... 6,32,347 16 16
 Police Charges. small decrease, but with these charges we remarked we
 Fusly 1221 ... 2,03,572 32 11
 Fusly 1222 ... 1,97,943 4 53 had not any concern.

In our proceedings under date the 1st February last, recited in our last General Report, had entered into a detailed explanation of each head of charge usually entered in the Revenue Statements of accounts. These proceedings, to which we begged leave to refer, we trust would have proved satisfactory to the Honorable Court of Directors, and be considered render any farther explanation on the subject of charges to be for the present unnecessary.

In the proceedings above referred to, we went into a very detailed explanation of all heads of charges usually entered in the Revenue accounts; we also inserted a Statement of adjustment for Fusly 1221 exhibiting the net charges under each head, and shewed the percentage of the charges incurred in collecting the land Revenue, having for reasons given in these proceedings separated the Salt and Land Custom Revenue, and the Salt and Land Custom Charges.

A Statement in the same form had been prepared of the Revenues of Fusly 1222, of which we observed the following abstract was the result:—

	S. Pgs.	F.	C.
Total Gross Collections ...	1,25,66,998	30	53
Deductions of subordinate and extra heads of Revenue, for the purpose of adjustment as above ...	23,44,750	3	65
<i>Net Revenue charges on the land Revenue and other minor branches.</i>	102,22,248	26	68
Ordinary ... S. Ps. F. C. % Centage.	6,81,948	4	25
Extraordinary ...	2,16,404	6	51
	8,98,352	10	7
Net land Revenue under Farms and Licenses, and Extra Revenue ...	93,23,896	15	
<i>Net Revenue.</i>	S. Pgs.	F.	C.
From Customs ...	6,21,363	37	63
Salt Monopoly ...	7,12,839	39	19
Stamp Revenue ...	70,796	20	8
Total...	14,04,900	7	10
Net Revenue from foreign possessions ...	43,978	40	58
	14,48,879	2	68
Grand total of net Revenue ...	...	...	...
Add balance in the Treasuries of the Collectors in the beginning of Fusly 1222 ...	33,50,604	8	5
Net various receipts and transfers unconnected with the Revenue...	6,01,432	3	33
	39,52,036	11	38
Total amount of money at the disposal of Government for Fusly 1222 in the Revenue Department.	1,47,24,811	30	18
<i>Appropriation.</i>			
Transfers to the General Treasury to the Military, Judicial and other Departments, and payments of Pensions, Endowments, &c. &c., as particularized in the Statement of Adjustment ...	11,375,287	10	68
Balance in Treasuries of the Collectors on the 13th July last ...	33,49,524	19	30
	1,47,24,811	30	48

We did not consider this Statement to call for any remark. The percentage of charge we remarked was

	Fusly 1221	Fusly 1222
Ordinary...	6 ¹ / ₁₆	6 ¹⁰ / ₁₆
Extraordinary...	2 ² / ₁₆	2 ² / ₁₆

Shewing a small increase in Fusly 1222 owing chiefly to the arrear paid on account of Salary Commission, and to the increase in the amount of advances for cultivation already before.

(Signed) ROBERT ALEXANDER,
 (") JOHN HODGSON,
 (") WILLIAM WAYTE.

AT SAINT GEORGE, 20th January 1814.

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the Governor in Council, sent Home to the Honorable the Court
of Directors.

Dated 11th February 1815.

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**General Report of the Board of Revenue, to the Honorable
the Governor in Council, sent Home to the Honorable
the Court of Directors, per Ship "_____",
dated 11th February 1815.**

To

THE RIGHT HONORABLE HUGH ELLIOT,

Governor in Council,

Fort Saint George.

RIGHT HONORABLE SIR,

1. In conformity to the instructions conveyed to us by the Secretary to Government in the Revenue Department under date the 20th December last, we have In Cons, 2nd January 1815. the honor to submit, for transmission to the Honorable the Court of Directors, a Report upon our Proceedings from the date of the last Despatch to the 11th instant.

2. The last General Report which we had the honor to submit to His Excellency the late Governor in Council under date the 1st January 1814, brought down our Proceedings to the termination of the year 1813. Our present address will consist chiefly (as usual) of a recapitulation or recital of our correspondence with Government during the year lately expired (1814), and in obedience to the orders of Government, will be further extended so as to comprehend a part of the current year, reaching to the 11th of February 1815.

3. A detail of that branch of our correspondence which relates to the due enforcement of the Regulations in the Districts which have been permanently settled on the Zemindary tenure, has for many years past been considered unnecessary, and it would be impossible to enter upon this and several other subordinate branches of our correspondence, without extending our General Reports, already sufficiently voluminous to a most convenient length. The copies of our proceedings which are forwarded to England will sufficiently evince how great a portion of our attention is necessarily occupied in the discussion of the various miscellaneous subjects brought under our consideration by the Government, or the officers in the interior, and will afford ample information on any particular point connected with the discharge of this part of our duty.

4. In these records also will be found the state of the monthly collections in each District up to the latest date, we shall therefore refrain from detailed observations on matters of this description, but we shall endeavour to give an ample account of that more important branch of our correspondence, which relates to subjects more immediately connected with the Revenue administration of the several Provinces.

5. We shall proceed as usual to class that part of our correspondence which is of a local nature under the head of the respective Districts under our superintendence, commencing with those situated in the most northern parts of the Peninsula, and we shall then enter into a review of those subjects which are of a more general tendency.

GANJAM.

6. The regularity with which the Revenues of this District have been realized of late years, has been subject of notice in several of our last General Reports, and we are happy to add that the administration of Mr. Spottiswoode continues to merit our approbation; at the close of the late Fusly year only two Estates were advertized for sale on account of arrears of Revenue; and previous to the day of sale the proprietors found means to redeem their property by paying off the balance then outstanding, including interest upon the original arrears.

7. Nor has the peaceable conduct of the Zemindars been less worthy of notice than their regularity in discharging the dues of Government. Their turbulence had formerly been a continual subject of solicitude and the correspondence with the local authorities in Ganjam was often of an unpleasant nature and shewed an aspect of affairs greatly different from the present. Since the permanent Settlement however and of late years particularly, the Zemindars have evinced under a fixed Jumma a steady rule of conduct a more correct sense of the obedience due to Government, we regret however to add that for a short period, a part of the Ganjam District was seriously disturbed by the insurrection and eruption of the Vessoys a peculiar class of Feudatories residing in the hills of Kimmedy which borders on Ganjam.

To the Chief Secy., in Cons.,
21st March 1814.
From Mr. Spottiswoode, 6th,
in Cons., 21st March 1814.

8. On the 21st of March last we submitted to the Honorable the Governor in Council, a letter which we had then just received from the Collector in Ganjam, reporting serious disturbances to have arisen in the Kimmedy country.

9. The Kimmedy Zemindary we observed was in consequence of the minority of the Zemindar, under charge of the Court of Wards; we explained that on the death of the late Manager Doorgaranze, the Collector had nominated his son Padmanaba Deo to succeed him in that office, and that this nomination had been confirmed by the Court, but it appeared that Pattamha Davie, the widow of the late rebel Gazzapetty Narrain Deo, had raised up disturbances with a view of intimidating the Government to confer this office on herself.

10. We were entirely satisfied that this was the cause of the insurrection, and that the people had not to complain of any real grievances; we accordingly recommended that prompt and effectual measures should be adopted to bring the insurgents to a sense of the duty which they owed to Government, we reminded His Excellency the Governor in Council that this was not the first instance in which these people had risen in arms, and if effectual measures were adopted in the present instance, we conceived that it might perhaps operate to check similar disturbances formerly of too frequent occurrence in the Northern Sircars.

11. His Excellency the Governor in Council, in reply observed that as the Vessoys were in actual rebellion against the Government, and had carried their outrages to a great extremity, he deemed it necessary that force should be employed to bring them to a sense of their duty, and to restore public tranquillity, we were accordingly informed that instructions to this effect would be furnished to the Magistrate of the Zillah, whose requisitions for the aid of troops to the extent that circumstances might require His Excellency the Commander in Chief would be prepared to attend to; and that the Magistrate would moreover be instructed to accompany the troops into the Kimmedy Zemindary, in order that he might afford the most prompt and effectual co-operation in attaining the object in view, we were desired also to direct the Collector to give all the assistance in his power.

12. It was with regret that the Governor in Council found it necessary to resort to such measures, and His Excellency in Council considered it to be due to the people against whom they were adopted as well as to the character for justice and moderation which the Government was anxious to maintain; that all the complaints which the Vessoys had made should be most scrupulously investigated, and that any of them which might appear to be well founded should meet with instant redress. We were therefore directed to convey the most particular instructions to the Collector on this point, and to explain to him that the outrages which the Vessoys might commit would form no apology for any injustice which might have been done to them, but would render such injustice if it had been practised, matter of much more serious regret than it would otherwise have been.

To Mr. Spottiswoode, 4th, in
Cons., 4th April 1814.
From Mr. Secretary Hill,
16th, in Cons., 18th April 1814.

13. These instructions were duly obeyed and we soon afterwards received from Government copy of a letter to the Magistrate in Ganjam which His Excellency the Governor in Council had been pleased also to communicate direct to the Collector in order that time might be saved.

14. We were thereby informed that His Excellency the Governor in Council had received a letter from the Magistrate from which he learned with extreme regret that no progress had been made towards a termination of the disturbances in the Kimmedy Zemindary. Under the instructions addressed by Government to the Magistrate it was observed that he would of course have proceeded into that part of his Zillah, and from personal communication with the Commanding Officer, the Collector and the inhabitants would have acquired the means of forming a judgment as to the measures most fit to be adopted on the occasion, and that he would at the time be lending his best assistance in executing them.

15. The season however, it was observed did not admit of delay. If therefore active operations were necessary, it was remarked that they should be undertaken immediately, and that if the force already in Kimmedy were insufficient the Commanding Officer should apply for such reinforcement as he might require. The Commanding Officer of the Division it was observed had been instructed to comply with his requisition without delay.

16. The Magistrate was directed to remain with the force to afford it any aid in his power, and was informed that the Governor in Council would readily sanction whatever disbursements of money might be judiciously made by him for the purpose of procuring secret intelligence, or leading to the apprehension of any of the principal insurgents or creating disunion among them.

17. It occurred to the Governor in Council that the presence of Padmanaba Deo in Kimmedy was calculated to increase the obstacles in the way of restoring tranquillity to that Zemindary without serving any useful purpose, and that it would be of advantage to send him to reside with the minor at Chicacole till the disturbances should be over. If such were the opinion of the Magistrate after having consulted with the Commanding Officer and the Collector, it was observed that the latter of these Officers would give the manager the necessary orders.

18. The Collector and Commanding Officer were directed to co-operate with the Magistrate to the best of their abilities, in restoring tranquillity to the Zemindary of Kimmedy, and the Governor in Council confidently expected that no exertion on their parts would be wanting for the attainment of that important object.

To the Chief Secretary to
Government, 22nd, in Diary,
Cons., 25th April 1814.
To Mr. Spottiswoode, 24th,
in Cons., 24th March 1814.
To do. 4th, in Cons., 4th
April.
To do. 21st, in Cons., 21st do.
From do. 11th, in Diary
Cons., 25th do.

19. On the 22nd April last we submitted for the information of His Excellency the Governor in Council the correspondence noted in the margin, with the Collector in the Zillah of Ganjam, in relation to the subject of the disturbances in the Kimmedy country.

20. We stated that previously to the receipt of the orders of Government before recited, particular instructions had been issued to Mr. Spottiswoode to inquire into the complaints advanced by the Vessoys; that these instructions were repeated on the receipt of the orders in question, and that Mr. Spottiswoode was directed to accompany the Magistrate into the Kimmedy country, and we explained that with reference to the information on the records of the Board respecting the former disturbances in Kimmedy, further instructions had since been addressed to the Collector.

21. The Collector we remarked had reported that in conjunction with the Magistrate, he had proceeded towards the Kimmedy country, and we stated that the result of his inquiries when received would be submitted to Government.

22. Mr. Spottiswoode stated that the insurgents had appeared in considerable force, but we concluded that on this point the Government would have received further information from the Magistrate.

From Mr. Secretary Hill,
26th April, in Cons., 2nd May
1814.

23. In reply to this communication we were informed that His Excellency the Governor in Council entirely approved of the instructions which we had addressed to the Collector of Ganjam and considered the points therein noticed to be particularly important.

To the Chief Secretary, in
Cons., 6th May 1814.
From Mr. Spottiswoode, 22nd
April, in Cons., 5th May 1814.
From Mr. Spottiswoode, 26th
April, in Cons., 5th May 1814.

24. On the 5th of May following we submitted for the consideration of His Excellency the Governor in Council two further letters from the Collector in the Zillah of Ganjam, reporting the result of two interviews which had taken place between the Magistrate and himself on one side, and the insurgent Vessoys on the other.

25. From these communications we observed, we had been confirmed in the opinion which we had already stated that the people of Kimmedy had been instigated to insurrection by persons interested in the removal of Pudmanaba Deo, and that the complaints which they had urged were used merely to cover this design. The charge, which had now for the first time been brought forward against Pudmanaba Deo, of debauching the mother of the minor, was however of a most aggravated nature, and we conceived demanded particular inquiry; at the same time we confessed that we were not inclined to give credit to so improbable an allegation, especially as it was not advanced at the commencement of the disturbances.

26. Whether under existing circumstances, the removal or suspension of Pudmanaba Deo from the ostensible management of Kimmedy would or would not be an advisable measure, we submitted for the deliberation of His Excellency the Honorable the Governor in Council.

27. If His Excellency in Council should decide on the removal or suspension of Pudmanaba Deo, we were of opinion that (for some time at least) no new manager should be appointed, but that the Zemindary should be considered as directly and exclusively in charge of the Collector, with whom it would in that case remain to appoint such a District establishment as he might deem proper.

28. Under date the 6th May His Excellency the Governor in Council transmitted for our information and guidance copy of a further letter (with copy of its enclosures) which had been addressed on this subject to the Magistrate in the Zillah of Ganjam.

From Mr. Secretary Hill, in
Cons., 9th May 1814.

His Excellency the Governor in Council we observed had received dispatches from the Magistrate dated the 26th April, and the instructions which were conveyed to him were founded on the state of things therein represented, and were intended to provide against the disappointment of those expectations, which His Excellency in Council still entertained that the steps already taken might have restored tranquillity to the Kimmedy Zemindary. If those expectations were realized it was remarked that it would be for the Magistrate to judge in what respects it might be better to act upon the instructions under consideration and in what to await the result of a further reference to Government.

30. It seemed clear that the conduct of Pudmanaba Deo the manager, if not criminal, had at least been extremely ill-advised and had the effect of entirely alienating from him the affections of the people with whom he had to deal. The Governor in Council was therefore of opinion that his removal to Chicacole during the disturbances was not sufficient to afford to the Vessoys the satisfaction to which they were entitled, but that it required further to be publicly announced that his function as manager were suspended till his conduct should have been fully investigated,

and that in the meantime the charge of the Zemindary would devolve upon the Collector. Mr. Spottiswoode it was observed would be directed to take charge of it accordingly, and to entertain such an establishment of servants as might be required for the purpose; bearing in mind the importance of convincing the people by his selection of servants, that the professed change in the management of the Zemindary was not delusive.

31. It also seemed necessary that the minor Zemindar should be separated from Pudmanaba Deo. Whether it were most fit that his residence should be taken up at Ganjam, or some other station was a point which was left to the Collector to determine, the Governor in Council only required that he and Pudmanaba Deo should not reside at the same station.

32. The Magistrate had not stated the manner in which the Collector had provided for the discharge of the duties of the guardian, who it seemed was in confinement; but, as under Clause IX, Regulation V, A. D. 1804 the offices of Guardian and Manager were incompatible, the suspension of the Manager's functions and his separation from the minor could not it was observed affect the mode in which the guardianship over the latter was to be exercised.

33. The Magistrate was directed as soon as possible in communication with the Collector to subject the conduct of Pudmanaba Deo to a rigid scrutiny and to encourage the inhabitants of Kimmedy to come forward freely with their complaints against him, and also to avail himself of all the information on the subject which it might be practicable to obtain from other sources. If the complaints against him should prove in all important respects unfounded, and if no part of his conduct were found such as on a submissive and peaceable representation regarding it would have afforded just ground for removing him from the management of the Zemindary, it was observed that it would be matter of deep regret to the Governor in Council if overbearing manners or acts of indiscretion, implying no guilt, should nevertheless have so disgusted the minds of the inhabitants of the Zemindary with him as to render it expedient, that he should not be reinstated in the office of Manager, since it would be the earnest wish of His Excellency in Council that, in the case supposed, justice should be done to him as an injured individual and the authority of Government should be re-established and upheld; but if on the other hand the guilt with which he was charged should be proved to the Magistrate's satisfaction, it was stated that it would be necessary that he should be brought to trial and that his suspension from the office of Manager should be confirmed. For the present the Governor in Council desired that the Zemindary might remain under the Collector's charge.

34. The Magistrate was desired to publish a Proclamation announcing the resolutions of Government that Pudmanaba Deo should be suspended from the office of Manager till his conduct should have been investigated, that if guilty of the crime laid to his charge he should be brought to punishment; that in the meantime the charge of the Zemindary should be assumed by the Collector, and that the minor and the Manager should take up their residence at separate stations, and in the same proclamation to explain to the people that these measures were adopted from a desire that justice should be done to them if they had suffered wrong, and that vengeance should not hastily be inflicted upon them for the acts of outrage and rebellion of which they had been guilty, but that the Governor in Council was prepared, as they would already be aware, to enforce submission to his authority; if notwithstanding such lenient proceeding it should still be resisted, the Magistrate, therefore, was directed to exhort them to return to their homes quietly and to resume their peaceable occupations, in perfect confidence of experiencing justice and tenderness from Government.

35. The Governor in Council gave great credit to the Magistrate and to Mr. Spottiswoode for the firmness and conciliatory disposition which marked their conduct in the conference which they had with the Vessoys, and whatever might be the issue of the events which had occurred, considered it extremely satisfactory that they did not refuse to communicate personally and un-

reservedly with them regarding their alleged grievances. The treacherous return, which they felt disposed to make for this confidence in their honour it was observed might deserve to be severely visited upon them, if allowance were not to be made for their habits and manners, and, making that allowance, the Governor in Council rejoiced to think that the purpose which they were barbarous enough to entertain was not executed, since it must inevitably have called down the signal vengeance of Government. From a consideration, however, of the treachery of which they shewed themselves not to be incapable, as well as of the confidence which they seemed to have acquired after the first interview, the Governor in Council desired that the Magistrate and the Collector should hold no further personal intercourse with them; it was observed that the proclamation which the Magistrate was to publish would in some respects give them sufficient notice of the sentiments of Government, and any further communication between these officers and them which might be necessary was directed to be maintained in writing, or by means of native messengers.

36. The Magistrate was desired to make known to the Vessoys, that the three different Petitions addressed by them to Government had been received, and that the sentiments of Government regarding them would appear from the measures which he had been directed to adopt.

37. It was only by the Magistrate's dispatch of the 25th April that the Governor in Council had been apprized of the fact that Pudmanaba Deo had taken up arms against the insurgents, and had proceeded to the extreme length of burning their villages, his doing so might possibly appear to have been justifiable, but it was thought fit that the circumstances of the case should be explained and the Magistrate was therefore directed to inquire into them when his general conduct came under investigation.

38. It was observed that the measures which the Magistrate had been desired to adopt were calculated to meet the grievances alleged by the inhabitants of Kimmedy and to remove their dissatisfaction. If therefore the disturbances should continue after the adoption of those measures it would be made manifest that the inhabitants had sought to justify them by false allegations, and that they must be coerced into orderly behaviour. This was a contingency against which the Governor in Council had thought it necessary to provide, however much he would deplore its actual occurrence and was willing to persuade himself of its improbability. The military force which would at this time be in the Ganjam District it was remarked was sufficiently strong to prove to the insurgents that the lenity exercised towards them had not proceeded from any apprehension of the resistance which they had it in their power to oppose to the authority of Government, and the Governor in Council believed it to be unnecessary after the instructions with which the Magistrate had already been furnished, to impress upon his mind, with a view to the speedy re-establishment of tranquillity and preservation of the health of the troops, that if the active operations of troops were unavoidable they ought at that season to be commenced without delay and prosecuted with energy and promptitude.

39. It was deemed a point of most essential importance to the future peace of the Zillah, that it should be ascertained whether the disturbances in question had been brought about at the instigation of any persons not ostensibly engaged in them; and whatever indulgence might be shewn to a savage ignorant race, who believe that the attention of Government could not be drawn to the grievances of their subjects except by outrages rendering their interposition necessary, the Governor in Council it was observed would consider none more fit objects of exemplary punishment than those who, themselves better informed, could, to serve their own interested or malicious purposes, urge on such a race to the guilt and ruin of rebellion.

40. The Governor in Council expected hereafter to be furnished with more particular information than he had yet received from the Magistrate regarding the degree in which the Kimmedy Peons might have participated in the disturbances and the motives by which they were likely to have been actuated, and regarding the measures which he might be enabled to suggest for the

purpose of restoring confidence in the Government to those inhabitants of the Zillah who had displayed such a want of it, and of preventing the public tranquillity in that quarter from being again disturbed.

To Mr. Spottiswoode, 9th, in
Cons., 9th May 1814.

41. Orders corresponding to the above instructions to the Magistrate were immediately forwarded to the Collector.

To the Chief Secy., 12th, in
Cons., 12th May 1814.
From Mr. Spottiswoode, 29th
April, in Cons., 12th May.

42. We soon afterwards submitted for the information of Government, a letter from the Collector in Ganjam, forwarding translation of an Arzee from Pudmanaba Deo tendering his resignation of the office of Manager of the Kimmedy Zemindary.

43. The orders of Government just recited which were transmitted to the Collector would, we observed apprise him of the conduct to be observed towards Pudmanaba Deo, and for the future management of the Zemindary.

44. With regard to certain houses which were noticed by the Collector, we were of opinion that any decision as to their purchase would at present be premature.

To the Chief Secy. to
Government, 2nd, in Cons., 2nd
June 1814.
From Mr. Spottiswoode, 22nd
May, in Cons., 2nd June 1814.
To Mr. Spottiswoode, 2nd, in
Cons., 2nd June 1814.

45. Subsequently to this letter we had the satisfaction to submit for the information of the Honorable the Governor in Council the further correspondence noted in the margin with the Collector in the Zillah of Ganjam, whence we remarked the Government would perceive that the disturbances in the Kimmedy country had ceased, and that it was probable they would not be renewed.

46. In acknowledging the receipt of this communication, the Government were pleased to transmit for our information an Extract of a letter to the Magistrate in the Zillah of Ganjam, expressing their satisfaction with the measures adopted by him and by the Collector for quelling the disturbances in question.

47. It was remarked that the omission to state in the proclamation issued to the inhabitants of Kimmedy that the Collector had taken charge of that Zemindary "on behalf of the minor Zemindary," (agreeably to the instructions addressed to that officer) had already been pointed out to him by us, but the Governor in Council concurred with us in believing that the Collector would have taken care to obviate all misapprehension on the part of the inhabitants with regard to the nature of his interference.

48. The conduct of Pudmanaba Deo in exercising the functions of Manager of the Zemindary of Kimmedy appeared to have been such as to leave no doubt respecting the expediency of his final removal, both from the office and from the Zemindary. If therefore he should entertain any hope or the inhabitants any fear of his future return either to one or the other, it was thought right that both should be entirely set aside.

49. The Magistrate's explanation of his having taken up arms against the people and set fire to their villages was not deemed satisfactory. It was not clear whether these acts preceded the general insurrection in the Zemindary or followed it; but, on either supposition, they were considered acts which the imperative law of self-defence could not warrant and which in default of that law, it required the highest authority in the state to sanction; it was further observed that they could not, moreover, but be particularly offensive, as proceeding from the person whose conduct, it was since ascertained, had mainly produced those disturbances, on which alone their pretending justification could rest.

50. Whether the late insurrection was in its origin to be traced to any other cause besides the conduct of the manager, and might have been instigated by persons who hoped to reap advantage to themselves from throwing the Zemindary into confusion, still remained uncertain,

and was not perhaps likely to be discovered; but the extreme importance of the Magistrate's possessing a full and accurate knowledge of the condition and sentiments of the people in every part of his Zillah and of the conduct of those exercising authority over them, had been forcibly manifested by the evil consequences of his want of such knowledge with regard to the state of Kimmedy. Had the Magistrate been sufficiently aware of the characters and manners of the late manager and of the dissatisfaction so prevalent in the minds of the inhabitants, he might have succeeded in preventing the insurrection which had occurred and at any rate could have been at no loss to account for it and to suggest the measures best calculated to lead to its termination.

51. Under the Magistrate's representation of the harm which might be done by punishing the Kimmedy Peons for having taken part with the insurgents, and also under the persuasion that, as they were influenced by the same feelings with the other inhabitants, their conduct admitted (though in a smaller degree) of the same apology, the Governor in Council resolved to overlook their double breach of duty as subjects and as servants, and to allow them the benefit of the general amnesty.

52. The Governor in Council entirely approved of the Magistrate's having requested Lieutenant Colonel Fletcher to withdraw the Troops from the Kimmedy country for the purpose of restoring confidence to the inhabitants, and of the position which the Troops had taken. A respectable military force it was remarked would be maintained in the Zillah, until it was ascertained whether the tranquillity which had happily been re-established was likely to be permanent.

53. The foregoing orders were duly communicated to the Collector and we have great satisfaction in being enabled to add that the country has since continued to enjoy its former tranquillity.

To Mr. Spottiswoode, 27th
in Diary Cons., 30th June.

From Mr. Spottiswoode 17th,
December, in Cons., 2nd Janu-
ary 1815.
To the Chief Secretary, in
Cons., 2nd January 1815.

54. The latest communication from the Collector on this subject is contained in a letter submitted to the Government under date the 2nd ultimo.

55. In our last General Report we recited the orders of Government relative to the resumption of the farm leased to the late Major Evans, and stated that we had directed the Collector in the Zillah of Ganjam to examine into and make an early report upon the resources of the country formerly in the occupation of that gentleman. Mr. Ogilvie, Executor to the Estate, was at the same time requested to give instructions to the person in charge of the Purgunnahs to afford Mr. Spottiswoode every possible assistance in carrying on the investigation.

To the Chief Secretary, in
Cons., 12th September 1814.
From Mr. Spottiswoode, 13th,
in Cons., 30th November 1813,
with Enclosures.
To do. 30th, in Cons., 30th
November.
From do. 4th, do. 17th
January 1814.
To Mr. Ogilvie, 17th, do. 17th
January 1814.
From do. 15th, do. 17th
March.
To do. 11th, do. 11th
April.
From do. 25th, do. 28th
April.
From Captain Evans, 25th,
do. 27th June.
To do. 4th, do.
4th July.
From do. 6th, do.
11th July.

56. On the 12th September last we submitted for the information of the Honorable the Governor in Council the reply received from the Collector together with the whole of the correspondence which had subsequently taken place on the subject.

57. Mr. Spottiswoode's letters of the 30th November 1813 and 4th of January 1814 furnished us with the particulars requisite in order to enable us to go into a consideration of the amount which it would be advisable to allow in the event of the transfer of the Estate to Government, we were however desirous of ascertaining in the first instance what the heirs would deem adequate indemnification on surrendering the lease.

58. Captain Evans we remarked in his letter of 25th June last proposed that on giving up the lease the Cocoaunt trees, and the old balances outstanding, the legatees should receive the sum of Rupees 20,000 per annum. This amount of compensation we were of opinion was too high and after a further consideration of the accounts of collections furnished by the Collector, and the whole of the correspondence before us, we came to the resolution of proposing to Captain Evans that on the transfer of the lands a payment should be made to the heirs during the remaining term of the lease to the extent of fifteen thousand Rupees per annum together with two-thirds of the actual net profits which might arise from the plantation of Cocoonut trees.

59. Captain Evans having signified his acceptance of this offer in his own name and that of the other heir, we begged leave to submit the arrangement for the consideration and orders of the Honorable the Governor in Council.

60. We were informed in reply that the Right Honorable the Governor in Council, according to our recommendation, accepted of the terms on which the surrender of Major Evans' farm in the Zillah of Ganjam had been offered to Government by his legatees, namely a payment of fifteen thousand Rupees a year and of two-thirds of the net profits of the Cocoonut trees for the period during which the lease had to run.

61. Accordingly with reference to these orders we requested that instructions might be given to the Honorable Company's Solicitor to prepare in communication with us and with the Executor of the late Major Evans the necessary legal papers for effecting the transfer to Government of Major Evans's late farm houses and other property in the Zillah of Ganjam, which was done accordingly and the papers are now in a state of preparation.

62. At our Meeting of the 7th April last, we proceeded to take into consideration certain Statements prepared by Mr. Spottiswoode at our desire comparing the former and present assets of the Eight Estates in the Chicacole Sircar which had reverted to Government in default of purchasers.

63. From these documents it appeared that the permanent Jumma proposed by the special Commission and for the first five years including Cuttubuddy payments and Shotrium rent Star Pagodas...	42,459	38	46
And permanently...	43,976	38	46
That the gross rent during Mr. Crawford's management was stated by the Collector and special Commission at...	*40,473	20	69
† Do. do. do. During Mr. Keating's do. do. at.	†42,013	30	71
That the average Khan or Village Accounts for 5 years from Fusly 1207 to Fusly 1211 were...	35,560	14	63
That the accounts for 5 years from Fusly 1207 to Fusly 1211 gave an average of...	34,755	28	29
That the actual Collections of Fusly 1210 were...	34,775	38	29
Settlement of Fusly 1211...	37,986	12	68
Settlement of Fusly 1212...	38,631	32	12
Average of the last three years...	37,148	19	16

The permanent being	43,976	0	0
And the average Jumma of the Fuslies 1210, 1211 and 1212 the three years preceding the Permanent Settlement being... ..	37,148	19	16

The excess is Star Pagodas... .. 6,827 25 64

64. It must be remarked be remembered that this excess was exclusive of all charges which must be incurred in the collection of the Revenue whether the Revenue is rented to a Zemindar or collected by the officers of Government.

65. It appeared that these 8 Estates sold for Pagodas 37,244-22-28 a sum equal to an average of the annual Revenue for the 3 years preceding the sale of these Estates.

66. It also appeared that all the purchasers of these Estates continued in possession during the following Fuslies :—

Eight Estates.	Fusly 1213.	Fusly 1214.	Fusly 1215.	Fusly 1216.	Fusly 1217.
	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.
The Permanent Jumma was	42,459	42,459	42,459	42,459	42,459
Collections made by the Proprietors as ascertained and stated by the Collector for the first 5 years	38,029	43,001	40,091	29,654	36,180
Difference or loss exclusive of all charges incurred by the Proprietors	4,430	...	2,368	12,805	6,279
Difference	...	542	...	...	...

67. From Fusly 1217 the Proprietors began to fail in the payment of the permanent Jumma and some of the Estates in each subsequent year fell under the management of the Collector, the result was as follows :—

	Fusly 1218.	Fusly 1219.	Fusly 1220.	Fusly 1221.	Fusly 1222.
	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.
Permanent Jumma	43,976	43,976	43,976	43,976	43,976
Collected by the Proprietors from such Estates as remained with them	6 Estates. 26,026	5 Estates. 20,725	1 Estate. 3,336	...	...
Collected by the Collector from the Estates under his management	2 Estates. 9,177	3 Estates. 8,307	7 Estates. 34,463	8 Estates. 45,048	8 Estates. 32,428
Total supposed Revenue of the Estates during the last 5 years... ..	35,203	29,032	37,799	45,048	32,428
Deficiency	8,773	14,944	6,177	Excess. 1,072	11,548

68. In certain of the Estates the collections made under the superintendence of the Collector appeared to have exceeded the permanent Jumma.

69. The balance on the permanent Jumma on the 12th July 1813 was as follows :—

	Star Pags.	F.	C.
1st Year or Fusly 1213	...	...	...
2nd do. do. 1214	765	36	60
3rd do. do. 1215	851	21	40
4th do. do. 1216	5,350	18	74
5th do. do. 1217	8,916	33	11
6th do. do. 1218	7,373	28	57
7th do. do. 1219	15,162	39	50
8th do. do. 1220	7,635	39	42
Deduct Excess	1,461	42	66
9th do. do. 1221	1,372	18	77
Deduct Excess... ..	2,444	5	71
10th do. do. 1222	1,071	36	74
Total... ..	56,442	39	8

NOTE.—Total. 56,442 39 8
Deduct Excess. 1,071 36 74

True Balance... 55,371 2 14

70. The balance of Fusly 1222 had we presumed been somewhat reduced since the 13th of July 1813, to which day these accounts were made up.

71. The Eight Estates it appeared had now been under the immediate superintendence of the Collector for the last three years, one Estate excepted, which had been two years only under the Collector's management.

	S. Ps.	F.	C.
The Collections as above noted including the collections made by the Proprietor in one year from one Estate from the Eight Estates, for the three years had been on an average	37,313	26	35
The permanent Jumma would have been	43,976	38	46

Average annual Deficiency... 6,663 12 11

72. This difference we observed was exclusive of the charges of collection which had not been deducted before entering the collections in the Statement furnished by the Collector of his own collections or of those made by the Proprietors.

73. If these charges were added to the balance, which was the same operation as not deducting them from the gross collections, the result we observed would be still more unfavorable, and would make the deficiency in 10 years to be nearly equal to the Revenue of 2 years.

74. The permanent Jumma having been fixed at a sum greatly exceeding the actual collections of any period and exceeding in all cases the stated Jumma, and average value as taken from the Khan or Village Accounts, we regretted the necessity that occurred of recording our opinion that on an examination of the above accounts there was too much reason to believe that these Estates were over assessed when they were permanently assessed.

75. Under this defect in the original permanent Settlement it excited in us no surprise that the Estates in question had reverted to the management of the Company.

76. Although this over assessment might be proof of an error having been committed by the framers of this assessment, we thought that it did not furnish any argument to impugn the principle of a permanent Settlement, such errors we observed had occurred under a Ryotwar rent, and might occur under any system of rent.

77. Mr. Hodgson who was Secretary to the Special Commission at the time this Jumma was recommended to Government for confirmation considered it in this place to be his duty to record an Extract of a Memorandum circulated by Mr. Petrie the then President of the Commission on the subject of a reduction proposed by the Commission in the Jumma recommended by the Collector, and to state that the reduction suggested was not made in consequence of Mr. Petrie's objection.

78. The extent to which the Special Commission in the original draft of their Proceedings proposed to reduce the Jumma recommended by the Collector it was not now practicable to ascertain but it was sufficiently clear from Mr. Petrie's communication that they did not think the value of the Estates as shown by the accounts justified that recommendation.

79. The result of the present Collector's management of the Estates after they devolved to his charge was exhibited hereunder.

	Fusly 1218.	Fusly 1219.	Fusly 1220.	Fusly 1221.	Fusly 1222.	Total.
Number of Estates under his management.	2 Estates.	3 Estates.	7 Estates.	8 Estates.	8 Estates.	...
	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.
Settlement as performed by the Collector ...	10,416	8,560	37,834	45,777	39,462	1,42,049
Collections in grain and money ...	9,177	8,307	34,463	45,048	32,428	1,29,423
Balance remaining uncollected on the 12th July 1813 ...	1,239	253	3,371	729	7,034	12,626

80. The charges as entered above for 5 years were Star Pagodas
 Collections ... 1,29,423 0 0
 Charges ... 10,522 2 50
 10,522-2-50 being about $8\frac{2}{15}$ per cent. on the total collections during that period.

81. We regretted that difficulties still opposed the renting of the Chicacole Estates to the inhabitants for money. Under the circumstances stated by the Collector we agreed to suggest to him to ascertain whether a settlement part in money and part in grain but determinate in amount for an extended period would be acceptable to the inhabitants. The object we had in view was to avoid the necessity of an annual Auchennah or Estimate of the produce and to afford the cultivators by a limited demand fixed on moderate terms for a given period, an excitement to industry and inducement to endeavour to better their condition and thereby to restore the country to its former state of prosperity.

82. In order to secure the substantial benefits to be derived from this system we considered it proper that the rent should be moderate in its amount; that it should leave to the renters a fair chance of securing to themselves such a portion of the gross produce as would indemnify them for their seed, labor and other expenses of cultivation and afford them full subsistence and the means of gradually increasing their stock and occupying an extended quantity of land.

83. From the statements in the Collector's letter of the 11th January there appeared to us reason to believe that the poverty of the cultivating class of inhabitants in Chicacole arises from the low rate of their share. For
 In Cons., 24th January 1814.

instance, in the village of Parchelly in the Julmoor Estate the total produce of the Sircar land cultivated in Fusly 1223 was stated as follows:—

	Cultivation.			Produce.			Share of Government.		Share of the Cultivator.			Cultivator's share in the 100.			
	G.	P.	F.	G.	P.	F.	G.	P.	F.	G.	P.	F.	G.	P.	F.
By 19 Cadeem Ryots ...	112	15	0	90	0	0	60	0	0	30	0	0	33½	0	0
By 6 Serrydars ...	38	15	0	28	0	0	14	0	0	14	0	0	50	0	0
Total ...	151	0	0	118	0	0	74	0	0	44	0	0	Average. 87 ¹⁷ / ₅₉	0	0

84. This rate with some variations appeared in general to be the rates of assessment throughout the Chicacole Estates; they were certainly we observed much less favorable to the cultivating class than the rates in the Southern Provinces, where the cultivators often receive 50 per cent. of the gross produce and seldom less than 45. The expenses of cultivation however we conceived might be greater in the Southern than in the Northern Provinces or the Cadeem or Head Cultivators in the Northern Circars might enjoy some portion of land free of rent or some fees or rissooms in grain.

85. It was remarked that it would be the duty of the Collector to ascertain and report whether the share now enjoyed by the cultivators were an adequate share, and to report whether it would be advisable to increase that share, or in other words, to reduce the assessment or share of the Sircar. It seemed to us probable that such a measure would materially tend to give confidence to the inhabitants, would restore the country at a period not very distant, to that state from which it had been reduced by over assessment the calamities of adverse seasons and inundation.

86. We desired that, in his report on the subject, the Collector would state particularly whether the Ryots possessed generally any and what extent of land rent free, or any and what deductions from the gross produce; advantages of this description if they were enjoyed to any extent by the Ryots in Chicacole, would we observed explain in great measure the low proportion which the Ryot's share of the produce would appear to bear to that taken by the Sirkar.

87. Should the Collector fail in establishing a fixed money rent with the Ryots, we considered it proper that he should endeavour to establish some other plan of managing these Estates which should obviate the great inconveniences arising from the existing system and which should lead to the gradual introduction of money rents, with this view we proceeded to remark that the mode which obtained some years ago in one of the Southern Districts not dissimilarly situated from Chicacole in the circumstances of a considerable superabundant Nanjah produce and the difficulties in procuring a market for it, might probably be established with advantage in Chicacole.

88. Adverting to this plan of management we hoped that the Collector would find no difficulty in fixing a moderate standard gross produce for each village calculated in the average actual produce of an equal number of good and bad years. The proportion of the standard gross produce thus fixed which should be considered as the untaxable share of the Ryot, it would we observed be the duty of the Collector to determine with reference to the remarks already recorded relative to the share at present allotted to the Ryots in Chicacole, we desired however that he should observe that the Ryot's proportion, which under fixed money rents should be at the highest

possible rate, consistently with the fair rights of Government; need not, under the proposed plan, when the Ryots would not have to incur the same risks as under fixed money engagements, be calculated at the same scale as should be observed under the latter mentioned system. The proportion however we remarked, should be liberal and fully sufficient to leave the Ryot an adequate subsistence after defraying all the charges of agriculture incurred by him.

89. The standard produce for each village being settled and the proportion of it which should belong respectively to the Sirkar and the Ryot being determined, it would not be presumed to be difficult to prevail on the latter to hold themselves conjointly responsible for 5 or 10 years, for the annual market valuation of the Sirkar's share of the standard produce. The annual valuation to be thus set on the Sirkar share should, we observed, be determined by an average of the selling prices of grain carefully ascertained at the period of getting in the harvests.

90. An arrangement of this nature, we remarked, would relieve the Ryots from all interference on the part of the Sirkar officers with their agricultural affairs, it would probably augment their acknowledged share in the produce of those lands and thus render landed property more valuable; it would leave to them all the advantages arising from increased industry, from abundant years and from favorable markets at advanced periods of the year, and it only imposed on them the risk which might occur in the event of a season so unfavorable as to reduce the produce of their lands, but not so calamitous as to entitle them to remission. For we desired it to be understood and to be fully explained to the Ryots that the rigorous enforcement of the Sirkar demands, in periods of great drought or extensive and ruinous inundation was not contemplated in the proposed arrangement.

91. So far as this plan immediately affected the Government we remarked that the Ryots after being for a few years accustomed to pay the Revenue in money, though to an amount varying with the annual value of grain, would be induced most probably to agree to a fixed money rent; meanwhile, a fair, though fluctuating Revenue would be derived from those Estates; it might indeed in the first instance prove lower than the very erroneous permanent value fixed on these Estates, and further it might fall short of what had been recently realized from them, when to the natural value of the produce had been superadded the profits of the grain Merchants an addition very much calculated to give false data regarding the value of these lands, but it seemed clear that if the details of the proposed arrangement were carried properly into effect as we had no doubt they would, the Government would derive as much Revenue from these Estates as ought to be drawn from them. We further mentioned that the proposed arrangement would probably admit of a considerable diminution in the expenses of management, which, independently of wastage and other mercantile charges, amounted to 8½ per cent.

92. We accordingly called the attention of the Collector to the formation of a Settlement on the grounds above detailed, either for all or for any number of the villages in the Estates in question, where he could not immediately establish fixed money rents, and desired him where neither fixed, nor fluctuating money rents could be introduced into a village, to form a grain rent on a lease of ten years with the whole of the Cadeem, or head inhabitants of each village.

93. We observed that it would be the particular duty of the Collector personally to inspect the tanks, watercourses, and other sources of irrigation, in order that they might be placed in an efficient state.

94. We submitted a copy of these Proceedings to Government, and requested their sanction to the measures suggested for the future administration of the Revenue of these Estates in the Chicacole Havelly which had reverted to the management of the Collector, and are in future to continue under his superintendence.

To the Chief Secretary to Government, 21st, in Diary Cons., 25th April 1814.

To Mr. Smith, 25th, in Diary Cons., 23th April 1814.
To Mr. Spottiswoode, 25th, in Diary Cons., 23th April 1814.

From Mr. Scott, 13th March 1800, in Diary Cons., 4th August 1802.

95. We also furnished the Collector of Vizagapatam with a copy of these Proceedings, a part of the Chicacole Sirkar being now under his management, and we furnished the Collector of Ganjam with a copy of our orders to the Collector of Vizagapatam on the subject of the Revenue of the Hoongeram Estate.

96. We likewise furnished both the abovenamed Collectors with an Extract from Mr. Scott's Report on the proposed permanent assessment of the Chicacole Sirkar.

97. His Excellency the Governor in Council having entirely approved of our Proceedings above detailed regarding the Settlement of Chicacole, and having informed us that he would esteem it a fortunate circumstance if the Collector of Ganjam should be successful in carrying our instructions on the subject into effect, orders were issued to the Collector accordingly.

VIZAGAPATAM.

98. In a letter under date the 12th April 1814, entered in our consultations of the 2nd of May following, the Collector in Vizagapatam reported generally on the balances outstanding in the District on the 12th April at which time the April Kist had not become due, but the principal subject of the letter was the embarrassed state of the affairs of the Zemindar of Vizianagram, to the consideration of which matter we proceeded at our Meeting of the 9th May last.

99. The irregularity of the Zemindar of Vizianagram in the payment of the public Revenue had we observed of late years been so constant, and the lamentable condition of his affairs had been so often the theme of discourse, as well as written communications, that what Mr. Smith stated added very little to the information which we already possessed on the subject, although some few of the facts which he related were not until the time in question officially before us in so definite a shape. We were aware that Narrain Rauze had been long greatly involved from his connexion with money lenders, European as well as Native, the instance adduced by the Collector of his having paid the sum of 2,70,000 Rupees to one of these dealers, and European Free Merchant "in interest only and at such a rate as" the Collector hoped "was never heard of before" was we observed sufficient to shew the extent to which these nefarious transactions had been carried, and to account for the distress to which they had reduced the Zemindar.

100. Much as we might regret the weakness and improvidence of the Zemindar and the impositions to which these feelings might have subjected him, circumstances of this nature furnished no public grounds for any interference on the part of the Fiscal officers of the Government in the Zemindar's behalf whatever had been or whatever might be done for the Zemindar out of the ordinary course of proceeding, must we remarked be viewed in every respect as an indulgence flowing from the generosity of the Government towards the representative of a respectable family.

101. It remained to be considered whether it were possible to afford any useful and substantive assistance to the Zemindar, without injury to any other individual, or without interfering materially with the public interests.

102. The Collector we observed remarked "that the adoption of the present plan promises (under heaven) the entire discharge of all private debts in five years, the regular payment of the Company's demands and an ample provision to the Zemindar for his private expenses." The plan proposed was that Government would "be pleased to authorize the appointment of a Manager, under the orders of the Board of Revenue, which Manager, in com-

From Mr. J. Smith, in Cons., 2th April 1814.
Para 14.

"communication with one appointed on the part of the Zemindar shall collect the entire Revenues of the country and remit them to the Collector's Treasury for the following purpose."

103. "In the first place.—To discharge the Company's Jumma and charges of management."

2nd.—"To defray the private expenses of the Zemindar which are not to exceed one lac and twenty thousand Rupees per annum."

"Lastly.—The remainder to be divided under the superintendence of the Collector, among the private creditors of the Zemindar in payment in the first instance of the principal of the debt and then in payment of the interest."

104. It was assumed that the Zemindary under proper management and by the resumption of improper and unnecessary grants by the Zemindar would yield annually nine lacs of Rupees. The permanent annual Jumma amounts to five lacs of Rupees. The private debts of the Zemindar were stated at about thirteen lacs of Rupees.

105. The plan proposed as above stated for the relief of the Zemindar of Vizianagrum differed we observed in a very slight degree from that which was submitted by a former Collector under date the 14th June and discussed in our Proceedings of the 24th June 1811. We at the same time admitted that the circumstances under which the proposition had recently been made were considerably different.

106. On the former occasion here referred to the Zemindar solicited that the Zemindary might not be sold for the public demands, which were outstanding against it, but that it might be taken and retained under the Collector's management until those demands together with his private debts should be discharged. In the time here alluded to however the Zemindar had recently experienced a great act of indulgence, of which so far from profiting he had fallen far more deeply in arrear. With a view to his relief the Government had been pleased to grant him a temporary remission, or suspension of demand to the extent of Rupees 3,50,000 to be recovered without interest along with the current Jumma of the three succeeding years in the following proportions, viz. in Fusly 1220 Rupees 50,000, in Fusly 1221 Rupees 1,50,000, and in Fusly 1222 Rupees 1,50,000, but towards the close of Fusly 1220 while Rupees 41,128 only of the arrear had been discharged, a farther balance of current Revenue had supervened to the amount of Rupees 2,63,938½, besides the June Kist then about to fall due to the amount of Rupees 49,907½, making the aggregate amount of the balance against the Zemindar, current and arrear, little less than six lacs of Rupees.

See letter to the Chief Secretary, 6th, in Diary Cons., 8th July 1811, with enclosed Proceedings.

Letter from the Secretary to Government, 20th, in Cons., 22nd July 1811.

Letter to the Chief Secretary to Government, 23rd, in Diary Cons., 25th July 1811 with enclosed Proceedings.

Letter from the Secretary to Government, 30th July, in Cons., 5th August 1811.

108. The Zemindar having found means to discharge the amount due on account of Fusly 1220 with the allotted portion of arrears the intended measures we remarked did not take effect. In the two subsequent years also (Fuslies 1221 and 1222) the Zemindar found means to discharge the two remaining instalments of 1,50,000 Rupees each in addition to the current ba-

107. Under such circumstances it had been considered to be imperiously necessary to take effectual measures for recovering the dues of Government. It was finally determined that the Zemindary should be sold, and, failing other satisfactory offers that it should be bought in on account of Government in such manner as to prevent its being disposed of at an extreme under value.

lance, so that the only public demand outstanding against the Zemindar at the time of Mr. Smith's reference to us under consideration was that which had accrued within the then current Fusly, with the exception of a small and yet unadjusted balance (Pagodas 2,576) of which the Zemindar claimed remission on account of the extension of the Vizianagrum Cantonment.

109. Exclusive of this small balance, the amount due on the 12th April 1814 was we observed Star Pagodas 33,205, which the Collector expected to recover within twenty-five days, at the same time we observed that the April, May and June Kists amounted in the aggregate to Pagodas 50,000, and that it was probable some portion of this amount would be outstanding at the close of the Fusly.

110. Compared, however, with the large amount of the balance which was outstanding when the proposition similar to that under notice was discussed in 1811, the amount which might be due at the close of the Fusly, would we remarked be very trifling, and we therefore conceived that it would rest with the Honorable the Governor in Council to decide whether this difference of circumstances should be allowed to operate in the Zemindar's behalf.

111. We were decidedly of opinion that it would be an abuse of the intention of Regulation V, A. D. 1804 to take the Zemindary under charge of the Court of Wards, minors and persons incapacitated by "Lunacy, idiotism, or other natural infirmity" were we remarked the express objects of that Regulation; and as Narrain Rauze had long since arrived at man's Estate and was in the full possession of his faculties, the extension of the Regulation in his behalf could only we remarked be considered as an artifice to shield him from the pressing demands of his creditors.

112. With respect to the appointment of a Manager on the part of Government to act in communication with one appointed on the part of the Zemindar, we were of opinion that it was an arrangement liable to other objections besides the radical objection of a divided authority.

113. The only arrangement likely to be efficient and the one which appeared to us to be the least free from objection was the assignment of the Zemindary to the exclusive administration of the Collector, assisted by servants of his own appointment in the same manner as if the lands composing the Zemindary were Sirkar lands. The Collector we observed in this case in communication with the Zemindar, might possibly be enabled to come to some composition or arrangement with the private creditors, it being always understood that every other claim was to give place to the regular discharge of the public demand.

114. We accordingly submitted to the Honorable the Governor in Council that the arrangement abovementioned might be tried, as an experiment to retrieve the falling and almost ruined fortunes of the representative of a family of considerable distinction and local consequence, it being distinctly to be understood that if the arrangement should be found on experience to be attended with any vexatious interference, or disputes or to subject the officers of Government to any inconvenient or disagreeable responsibility, it would at any time be optional with the Government to annul the arrangement and to leave the ordinary mode of proceeding to take its course.

115. As the arrangement was intended entirely for the benefit of the Zemindar, the option we observed would of course remain with him, as well to accept or to reject it in the first instance, as to continue it, or otherwise; after it should have been adopted. Whatever might be the result it would we conceived be satisfactory to reflect that there had been every wish and endeavour to uphold the representative of the Poospaty family so far as was consistent with due attention to the public interests, and if, in the end, the disposal of the lands of the Zemindary should be found necessary, the reflection of what had been at different times done to avert such a contingency would abate, if not wholly remove the feeling of regret with which the measure might be otherwise attended.

116. If the Honorable the Governor in Council should sanction the outline of the proposed arrangement, we intimated our intention to furnish the Collector with more particular instructions for his guidance. We only added in this place, that as the duty of forming and collecting the Settlement of Vizianagram must subject the Collector to considerable additional trouble, it seemed reasonable that he should be remunerated, and that the remuneration should be granted at the expense of the Zemindar by a commission on the net collections.

117. The Honorable the Governor in Council having approved and sanctioned the mode which we had proposed for the management of the Vizianagram Zemindary as being better adapted than any other to redeem the sinking fortunes of the Zemindar's house as well as secure the public Revenue, we had the honor of submitting for his information under date the 1st August last a letter from the Collector in the Zillah of Vizagapatam, reporting on the measures which had been adopted preparatory to the taking under his management the Vizianagram Zemindary as authorized by the orders of Government.

118. We explained that on the receipt of these orders the Collector had been furnished by us with a letter of instructions of which a copy was submitted for the perusal of His Excellency in Council.

119. From Mr. Smith's letter it appeared that Narrain Rauze had cheerfully assented to all that was required of him, by a formal paper he had made over the management of the Zemindary to the Collector and as an earnest of his sincere desire to do his utmost towards relieving himself from his pecuniary embarrassments, he had also made over other property consisting of houses in Vizianagram and Bimlipatam to be sold on the general account.

120. The Enclosure No. 2 in the Collector's letter was copy of an agreement to which all the private creditors of the Zemindar resident within the District of Vizagapatam had subscribed. It was not we observed expected that the remaining creditors would refuse their assent to the agreement, but, in any event we thought it satisfactory to observe that the aggregate amount of the claims of this portion of the creditors was not comparatively very considerable.

121. The measures reported by the Collector for the reduction of the establishment of servants in the pay of the Zemindar and for the dismissal of Sepoys and armed Peons, we observed, had involved an immediate disbursement of the two several sums of Rupees 14,010-2-6 and Rupees 4,189-13-6. It appeared also that the Collector had likewise been induced to make a payment to Narrain Rauze of his personal allowance in advance for two months (commencing with the 1st June) at the rate of Rupees 6,666 per month or Rupees 80,000 per annum. "The distresses" of the Zemindar, the Collector observed "were very apparent." These several disbursements amounted in the aggregate to the sum of Rupees 31,532 which the Collector proposed to carry for the present to the head of "Unadjusted Account" as the collections from which these charges must be defrayed would not commence until the month of August.

122. We stated that we had much reason to be satisfied with the manner in which the arrangements now reported had been carried into effect by Mr. Smith, and we had great reliance that the sound discretion and steady perseverance of that gentleman would enable him at no distant period to effect the desirable object which these arrangements had in view.

123. The orders which we considered it to be proper to furnish to Mr. Smith with reference to his communication here alluded to will be found in our consultations referred to in the margin, and we were informed that these as well as the measures adopted by the Collector of Vizagapatam regarding the Zemindary of Vizianagram and our subsequent instructions to him on the subject as reported in those papers, had met the cordial and unqualified approbation of the Honorable the Governor in Council.

Vide General Report, 1st January 1814, Para. 71.
To the Chief Secretary, in Cons., 4th August 1814.
From Mr. Smith, 29th Decr. in Cons., 10th January 1814.

In Cons., 15th October 1812.
To Mr. Hyde, 15th, in Diary Cons., 19th October 1812.

124. In our last General Report we noticed the correspondence which had passed on the claims of the Zemindar of Vizianagram to remission for ground occupied by a Cantonment at the Cusbah Vizianagram, and on the 4th August last we submitted to Government a further letter from the Collector on this subject.

125. The first claim preferred by the Zemindar as submitted by Mr. Hyde on the 6th October 1812, amounted to Rupees 2,605-1-4 which appeared to us unnecessarily high and called for further information.

126. The subject was brought to the notice of Government on the 31st May 1813, but the site of the Cantonment or rather the quantity of land annexed to having since been reduced, the claim we observed had been revised and was since proposed by Mr. Smith to be adjusted as follows:—

For Fusly 1220 or A. D. 1810-1811	...	Rupees	1,385	9	1
For Fusly 1221 or A. D. 1811-1812	...	"	1,385	9	1
For Fusly 1222 or A. D. 1812-1813 do. an account of the extension of the limits it is increased to...	...	"	1,580	10	1
For Fusly 1223 A. D. 1813-1814	...	"	1,580	10	1
Total for 4 years Rupees...			5,932	6	4

127. The permanent remission was proposed by the Collector to be annually Rupees 929-9-9 as per Statement No. 3 in the Collector's letter which was exclusive of the value of the waste land estimated by the Zemindar at Rupees-88-9-4.

128. The Zemindar as per Statement No. 1 claimed Rupees 1,303-7-4 per annum, but while he admitted that this sum was equal to the present annual produce of the ground, he added as stated by the Collector, that "nevertheless in his (the Zemindars) opinion it is an inadequate compensation for the injury he sustains from the reduced value of the lands in the immediate vicinity of the Cantonment on account of the depredations committed by Camp followers, &c.," and which the "strictest discipline cannot wholly repress."

129. With the exception of the exclusion of the waste land, we considered it to be probable that the Collector's account No. 3 was just. He observed that "the loss of the Curnum's accounts" (which by the way we observed was probably nothing more than an excuse) "and the little disposition shewn to afford correct information, induced him to examine what the ground could produce, comparing the amount estimated with the actual produce of land similarly situated" and the Statement No. 3 was the result of that examination.

130. Whatever might be the annual amount of the future compensation, we strongly recommended that the amount should be paid annually by the Collector, unless the Governor in Council should be of opinion that it would be preferable to purchase at once the fee simple of the land in either case, we recommended that the expense should be charged to the Military Department.

131. In reply we were informed that the Governor in Council authorized the Collector of Vizagapatam to pay to the Zemindar the compensation which he had proposed for the four Fuslies from 1220 to 1223 inclusive amounting to Rupees 5,932-6-4, and for the future and annual compensation of Rupees 929-9-9, with Rupees 88-9-4 additional for the waste land. The Governor in Council preferred renting the land in this manner to the purchase of it, as in the event of the Cantonment being hereafter removed from Vizianagram, the purchase might involve the Government in an unnecessary expense.

From Mr. Secy. Hill, 15th, in Cons., 22nd August 1814.

To Mr. Smith, 1st, in Diary
Cons., 5th September 1814.

132. The disbursements it was observed would of course be debited to the Military Department. Orders to this effect were accordingly transmitted to the Collector.

To the Chief Secy. to Government, in Cons., 10th February 1814.

From Mr. Smith, 23th January, in Cons., 10th Feb. 1814.

133. Under date the 10th of February last we submitted for the information of His Excellency the Honorable the Governor in Council a letter from the Collector of Vizagapatam in which we were made acquainted that the conduct of Jugganaut Booputty, the late (i. e. in the former) Zemindar of Madegole had been such as to endanger the peace of the country.

134. We explained that independently of the public balance which was outstanding against this Zemindary at the close of the late Fusly, certain creditors of Jugganaut Booputty had obtained two Decrees of Court in their favor, and that the late Zemindar having addressed us on the subject, we had caused it to be explained to him that whatever discretion we might be permitted to exercise in regard to the granting him indulgence in point of time for the payment of the public balance, we could not suspend the sale of his lands as had been directed in satisfaction of the Decrees of Court, and that consequently, if he could not make an arrangement with his creditors, the sale must take place at the time appointed and of course in the first instance, for the arrear of Revenue.

135. The Zemindar having failed as well in paying the portion of the public balance with which upon certain conditions we had consented for a time to be satisfied as in making any arrangement for the satisfaction of his private creditors, a sub-division of the Zemindary we remarked was put up to sale on the 10th September, but the sum offered was so trifling* that it became necessary to give orders for putting up to sale the entire Zemindary, which was done with instructions to the Collector to bid against those who might offer for the purchase of the Zemindary to the extent of 5,000 Rupees.

136. Under these instructions we observed the entire Zemindary was put up to sale on the 11th October and sold to Chintalapanty Royapah Rauze for the sum of Rupees 5,600, the arrear of Revenue due on that day was Rupees 5,456-6-2 and the amount of interest was Rupees 673-7-3 making a total of Rupees 6,129-13-5. There remained accordingly after the sale of the Zemindary a balance of Rupees 529-13-5.

137. As the amount of the purchase money more than covered the principal of the arrear, we did not consider it necessary that the Collector should proceed to arrest the late Zemindar on account of the small balance of interest. We observed to the Collector that if the private creditors of Jugganaut Booputty should move for his arrest, it would be for the Judge to issue the requisite process as it would be for the Magistrate, should the conduct of Jugganaut Booputty be such as to threaten the tranquillity of the country.

138. From the letter of the Collector of the 23th January however it appeared that the event which had been in some degree anticipated had taken place; it was stated that the late Zemindar was at the time in question levying contributions in the country and with an armed body of men resisted the authority of the legal proprietor, it farther appeared that illegal imposts were exacted on the part of the Zemindar on Salt and other Merchandize passing through the country.

139. We observed that although matters concerning the peace of the country and the vindication of the authority of the Government belong more especially to the Department of the Magistracy, and although we took it for granted that due measures would have been resorted

to by the Magistrate in the present instance, we considered it to be proper to represent the circumstances which were in our knowledge for the information of His Excellency the Honorable the Governor in Council.

140. A belief we observed had been and was generally entertained that the late Zemindar of Madagole possessed ample means of fulfilling his engagements private as well as public; and it was stated by Mr. Smith in his letter under notice that the purchase of the Zemindary by the present proprietor Royapah Rauze was made in the hope that the late Zemindar seeing the Regulations about to be put in force, would be induced the more readily to satisfy his creditors, in which case it was stated the Zemindary would have been restored to him.

141. If there were any foundation for the belief before mentioned, the conduct of Jugganaut Booputty must we conceived be ascribed either to a very foolish spirit of avarice or to a determined spirit of contumacy; we regretted to add that it had been found necessary (almost* for the first time since the Permanent Settlement was established) to prepare for the attachment of the lands of the Zemindar of Jeypore, who, we believed, was connected by marriage with the late Zemindar of Madagole. It was well known we observed that the Zemindary of Jeypore, (which is held under a special Cowle granted during the Government of Lord Hobart) was assessed on terms of rent extremely moderate† consequently the failure of the Zemindar must we conceived arise from some other cause than inability to fulfil his engagement.

142. In reply to this communication His Excellency the Governor in Council concluded that the Collector in the Zillah of Vizagapatam would have communicated to the Magistrate all the information regarding the state of the Madagole Zemindary which it was necessary for that officer to receive, and that the Magistrate would have taken such measures for securing good order and tranquillity as might have seemed to him to be expedient.

143. The Governor in Council we were informed learned with regret that it had become necessary to prepare for the attachment of the lands of the Zemindar of Jeypore.

144. We are happy to add that in consequence of the payment of all arrears it became unnecessary to attach the Zemindary of Jeypore of the conduct of the late Zemindar of Madagole since we furnished the account above recited we have received no official communication, and as the Revenue has been paid pretty regularly by the present Zemindar, we conclude that the disturbances, if continued, are not of a very serious nature.

RAJAHMUNDRY.

145. On the 24th June last we received from the Secretary to Government in the Revenue Department a letter referring for our consideration and report copy of a letter from the Judge in the Zillah of Rajahmundry with copy of a Petition therewith submitted from Vutsavoy Jugganaut Rauze, styled by the Judge and by himself "Zemindar of Peddapore."

To the Chief Secretary, 28th, in Cons., 28th July 1814.

From Mr. Oakes, 13th, in Cons., 21st April 1814.

From do. 16th do. 25th do.

To do. 26th do. 25th do.

From Mr. Long, 2nd do. 12th May.

To do. 12th, in Diary Cons., 16th do.

From Mr. H. Oakes, 17th, in Cons., 26th do.

To do. 26th do. 26th do.

From do. 4th do. 13th June.

From do. 6th do. 13th do.

To do. 13th do. 13th do.

146. In reply we submitted for the perusal of Government the whole of the correspondence which had passed on the subject of the succession to and management of the Peddapore Zemindary since the demise of the late Zemindar, Vutsavoy Lutchmanursiah.

147. The Honorable the Governor in Council we remarked would perceive that the right of succession to the Zemindary was deputed by two claimants, and that the Zemindary had been placed in the meantime under attachment for a heavy arrear of Revenue, a considerable part of which was due at the period of the demise of the late Zemindar.

148. It rested we observed with the Provincial Court to give possession to either of the respective claimants on payment of the arrear, and on furnishing the security prescribed in Clause fourth, Section XIV, Regulation III. 1802, we were not aware that any part of the Petition required farther explanation, and we accordingly referred to the particulars of the case as contained in the correspondence abovementioned.

From Mr. H. Oakes, 18th July, in Cons., 1st August 1814.
Advertisement, 1st, in Cons., 1st August 1814.
To Mr. H. Oakes, 1st, in Cons., 1st August 1814.
From Mr. Oakes, 16th, in Cons., 26th September.
To do. 6th do. 6th Oct.
From do. 18th do. 27th do.
To do. 27th do. 27th do.
From do. 30th October do. 10th November.
To do. 10th November do. 10th do.
From Mr. Sewell, 8th, in Cons., 19th December.

149. The subsequent correspondence noted in the margin relates to the sale of portion of this Zemindary and of some other lands in the Zillah for arrears of Revenue of Fusly 1223.

MASULIPATAM.

150. In our last General Report we noticed the orders of His Excellency the Honorable the Governor in Council, conveyed in the letter from the Secretary to Government in the Revenue Department under date the 8th October 1813, by which it was determined that no remission should be granted to the Zemindar of Charmahl on account of the loss occasioned to him by the disturbances and depredations of Venkat Row, but the objections against an absolute remission not being considered to apply in the same degree to a suspension of the demand, we were desired to report by what moderate instalments it might be practicable to recover the amount, the remission of which had been submitted for the consideration of Government; on this subject we addressed the Government on the 17th January 1814.

151. The amount of the proposed remission we observed was Star Pagodas 11,171; exclusive of this sum, however, a balance remained due for the liquidation of which the two smallest of the four Purgunnahs which composed the Zemindary were sold under date the 12th October for the sum of Star Pagodas 10,650. The amount of the balance was Star Pagodas 10,647-32-32 including a sum of Star Pagodas 1,760-0-38 due on account of interest up to the day of sale.

152. Immediately after the sale the Collector applied for our authority to attach the remaining Purgunnahs of the Charmahl Zemindary, the first kist for the current Fusly 1223 having then become due.

153. In our reply to the letters above referred to, we informed Mr. Russell that we had resolved to recommend to Government that the amount of interest charged to the Zemindar (Pagodas 1,760) should be relinquished, which, if acceded to would reduce the demand recoverable by instalments from Star Pagodas 11,171 to Star Pagodas 9,411.

154. The objections which applied to the remission of any portion of the permanent Jumma did not we conceived apply with equal force to the remission of interest, and when the circumstances which aggravated, if they did not occasion the failure of the Zemindar in the late Fusly, were considered, we trusted that this indulgence would be granted.

155. Previously to his receipt of our communication regarding the remission of interest the Collector we observed in obedience to former orders, had submitted an arrangement for the recovery of the balance of Pagodas 11,171 by five equal annual instalments to be liquidated proportionately with the kists of current Revenue. A farther letter however, was subsequently received from him in which he expressed "a sanguine expectation" of being able to collect within the then current Fusly year, one half of the balance (supposing it to be reduced, as recommended to Pagodas 9,411) in addition to the current kist and the remaining half he had hopes of realizing in the present Fusly in the event of the season proving favorable.

156. In the same letter, the Collector took occasion to draw our attention to the state of indigence to which the Zemindar was reduced, and submitted that pending the existing attachment of his lands, certain items of receipt denominated "Poottee Doogaloo" and "Dussar Nuzzars" amounting to about 1,000 Star Pagodas per annum may be assigned for his support.

157. As the state of embarrassment in which the Zemindar was involved in our opinion rendered it inexpedient to forego the existing attachment so long as any part of the suspended demand might remain unliquidated; and as reasonable views were entertained of its liquidation at an early period, we felt disposed to recommend to the favorable consideration of the Governor in Council that an allowance of a thousand Star Pagodas per annum might be made to the Zemindar, we thought it proper however that this allowance should be paid by the Collector and that the Zemindar should not be allowed to make any collections on his own account.

158. The Governor in Council in reply yielded to our representation on behalf of the Zemindar and agreed that the interest amounting to Pagodas 1,760-0-38 on the balance which was recovered by the sale of a part of his Estate should be remitted, whereby the balance still outstanding was reduced from Pagodas 11,171 to Pagodas 9,411 which the Collector hoped to be able to recover during the then current and ensuing Fusly, if the season proved favorable.

159. We had been apprized in the letter to our address dated the 8th of October 1813 that though the Governor in Council for the reasons therein stated, deemed it objectionable to remit the balance still outstanding, the immediate recovery of it was less the object in view than the maintenance of the principles which forbade its being remitted. The Governor in Council therefore did not require that any part of the Estate should be sold for the recovery of that balance, but concurred in our opinion that in the existing circumstances of the Zemindar it would be imprudent to relinquish the attachment of the Estate till the whole had been recovered. Should the Revenue fall further into arrears, we were directed of course to act upon the instructions formerly addressed to us and to proceed according to the Regulations for the recovery of the new balance.

160. The Governor in Council agreed that an allowance of one thousand Pagodas per annum should be made to the Zemindar for his support, while the Zemindary might remain attached, and desired that it might be recovered after the detachment had ceased.

161. On the 28th July last we submitted for the information of the Honorable the Governor in Council two further letters on this subject from the Collector in the Zillah of Masulipatam, with copy of the communication made by us to Mr. Russell in reply.

162. The Honorable the Governor in Council we remarked would be well pleased to observe that under the arrangement proposed by us and approved by His Excellency in Council, the whole of the public balance which was outstanding against the Zemindar of Charmahl, after the

sale of two Purgunnahs of his Estate had been realized from the two remaining Purgunnahs within the late Fusly, and that a small surplus remained to be paid over to him.

163. The immediate object of our communication we observed was to submit the claim of Mr. Russell to Commission upon the net Revenue which he had realized from the Charmahl Zemindary at the usual rate of $1\frac{1}{2}$ per cent., after deducting what he might have drawn in the ordinary course upon the collections on account of the fixed Jumma of the Zemindary.

164. This extra Commission we proposed to deduct from the surplus payable to the Zemindar, an arrangement to which we conceived it impossible that the Zemindar could make any reasonable objection, as the Estate was retained in the Collector's management at his solicitation and for his advantage, instead of being sold.

165. We deemed it proper to remark that in the recent, and somewhat similar case of the Zemindary of Vizianagram, the allowance of an extra Commission to the Collector was proposed and approved.

166. We were informed in reply that the Honorable the Governor in Council had great satisfaction in learning that the whole of the balance which was outstanding against the Zemindary of the Charmahl had under the management of the Collector of Masulipatam been recovered. The Governor Council authorized the Collector to draw the difference between what in the ordinary course might have drawn on the fixed Revenue of the Zemindary and the rate of one and a half per cent. allowed on the collections in unsettled Districts, and desired that that difference might as posed by us be charged against the Zemindar.

To the Chief Secy., in Cons.,
20th October 1814.
From Mr. Russell, in Cons.,
3rd October 1814.
* Note.—These two Purgunnahs constitute the unsold portion of the Charmahl Zemindary.

167. On the 20th October last we submitted to the Right Honorable the Governor in Council a letter from the Collector of Masulipatam under date the 22nd September, submitting translations of two Petitions and of a Razeenamah filed in the Provincial Court for the Northern Division by Soobanadry Row, the Zemindar of the Purgunnahs of Vennacottah* and Goodewadah and one of his creditors by name Bommadevara Sashama.

168. As Soobanadry Row appeared to consider it to be for his interest that the management of his lands should be superintended by the Collector, we were not aware of any particular objection thereto farther than that it imposed an additional duty upon the Collector, an objection however which we were disposed to overlook in the present instance, as we were to believe that the arrangement would be for the advantage of the inhabitants at large as well as for that of the parties more immediately concerned, and we accordingly begged leave to recommend that the proposed arrangement should receive the sanction of the Right Honorable the Governor in Council.

169. The Collector we remarked would be given to understand that the arrangement was not to be allowed to involve him in any difficulties or disputes, or the Government in any kind of responsibility, and that if any such should arise, it would be his duty to report them, in order that the arrangement might be annulled.

170. We considered the Collector to be entitled to extra Commission on this in the same manner as on the last occasion upon which the lands of Charmahl were retained under management for the Zemindar's benefit, taking it for granted that the Zemindar understood, and was satisfied that the charge was to be carried to his debit, among the other charges collection incurred in his behalf, none of which would appear in the public accounts.

From Mr. Secy. Hill, 28th, in
Cons., 31st October 1814.
To Mr. Russell, 31st Oct.,
in Diary Cons., 3rd November
1814.

Para. 41.
See letter to the Chief Secy.
24th, in Cons., 24th June 1813.
From Mr. Russell, 22nd, in
Cons., 31st January 1814.
To the Chief Secy., in Cons.,
7th March 1814.

171. In reply the Governor in Council authorized the Collector of Masulipatam to take charge of the Purgunnahs of Vennacottah and Gooduvadah on the terms and conditions recommended by us, of which the Governor in Council highly approved, and orders to this effect were issued accordingly.

172. In consequence of the orders of Government under date the 29th December 1812 recited in our General Report of the 4th February 1813, a temporary arrangement was made by which the exports of the Mogul Merchants from Masulipatam to Persia were made liable to a duty of six instead of the general rate of eight per cent. On this subject we submitted to Government a further letter from the Collector under date the 7th March last.

173. The object of Mr. Russell's letter we observed was to ascertain whether this temporary arrangement was or was not to continue. Upon this point we solicited the orders of His Excellency the Governor in Council, at the same time, we remarked that the result of the reference made to the Supreme Government respecting the Commercial treaty concluded by Colonel Malcolm with the Court of Persia had not been communicated to us.

174. If only 6 per cent. were to be levied in the aggregate, as in the year 1813, it appeared to us proper that five-eighths thereof should be levied by the Collector, and three-eighths by the Commercial Resident, these being the proportions in which the Land and Sea Duties are ordinarily levied; against the present Tariff valuation, we did not apprehend that any complaint was likely to arise, but to guard against the possibility of complaints, we proposed to empower the Collector to reduce the existing valuation if, in any article, it should be found to exceed the fair wholesale market price.

175. In reply to this His Excellency the Governor in Council desired that the duty on the exports of the Mogul Merchants from Masulipatam might continue to be levied at the reduced rate of six instead of eight per cent., and that five-eighths of the amount of the duty at that rate might be levied as Land Customs and the remaining three-eighths as Sea Customs.

176. The Governor in Council also approved of our intention of authorizing the Collector to reduce the valuation of any article which might be found to be rated in the Tariff above its fair wholesale market price.

177. In submitting to Government a further letter from the Collector in the Zillah of Masulipatam, we stated that under the circumstances therein mentioned, and, in consideration of the expediency of encouraging the trade between the Northern Sircars and the Persian Gulf, and the late orders of Government in favor of the Mogul Merchants, we had taken upon ourselves to authorize Mr. Russell to accept adequate security for the payment of duties upon the goods about to be exported by these Merchants during the year 1814.

178. The Merchants in question we remarked were people of great respectability, and the abuse of their soliciting this indulgence was as it appeared to be attributed entirely to the accidental non-arrival of their usual remittances.

179. His Excellency the Governor in Council in reply entirely approved of the orders we had given to the Collector of Masulipatam in favor of the Mogul Merchants at that place, and soon afterwards transmitted for our information and guidance, copy of a letter addressed to the Board of Trade, desiring that all reasonable indulgence and every possible facility might be extended to those Merchants, in respect of the mode of paying the duties to which their traffic is subject.

From Mr. Secy. Hill, 3rd, in
Cons., 9th June 1814.
To Mr. Russell, 30th, in Cons.,
14th May 1814.
From Mr. Secy. Hill, 31st
May, in Cons., 9th June 1814.

GUNTOOR.

To Mr. T. A. Oakes, 14th, in
Diary Cons., 17th December
1813.

From Mr. Secy. Hill, 7th, in
Cons., 14th December 1813.
Vide General Report, 1st
January 1814. Para 232.
In Cons., 15th October 1813.

proceedings, together with a copy of the orders of His Excellency in Council abovementioned.

181. Mr. Robertson in consequence, addressed an explanatory letter to the Collector, which Mr. Oakes submitted to us with a letter from himself, in which favorable testimony was borne to the general conduct of Mr. Robertson and also to the public advantage which had incidentally resulted from his ill-managed investigation.

182. In submitting these papers to the Government under date the 17th February 1814, we observed that there could be as little doubt that in his eager desire to establish proof of *specific* frauds, Mr. Robertson was betrayed into the commission of great improprieties, as that the information obtained by those improper means could not bear the test of calm examination; on the other hand there was scarcely less doubt that considerable abuses did actually exist, to the investigation of which as Mr. Robertson's attention had been particularly enjoined, he could not as he remarked in his explanatory letter, be considered as having sought the inquiry which for him had so unfavorably terminated.

183. It appeared to us that the fundamental error of Mr. Robertson's conduct in this inquiry consisted in his either not having been aware of, or not having sufficiently considered the invalidity liable to attach to all evidence forcibly obtained, and we thought it probable that he did not duly weigh the impropriety of using such means to obtain evidence.

184. We observed that for the sake of truth we had been compelled to state our opinion of the worthlessness of the evidence in question, and for the sake of justice to animadvert upon the irregular and improper means which appeared to have been used to draw it forth; we were always however inclined to impute the conduct of Mr. Robertson to inexperience and defect of judgment, combined with a zealous desire to promote the public interests rather than to any unworthy motive or malignant feeling.

185. The Honorable the Governor in Council, we remarked, had taken a less favorable view of Mr. Robertson's conduct, which His Excellency appeared to have considered as open to the charge of "deliberate cruelty." That there was room for drawing so unfavorable a conclusion, we ventured not to express a doubt, but as did not appear that any actual punishment was inflicted, saving the stripes which it was acknowledge that the Shroff received, we were disposed to believe that Mr. Robertson resting upon the known facility of the native character, expected to attain his ends by threats only, and that deliberate cruelty was not in his contemplation.

186. The charge of putting persons in the Sun we remarked was wholly denied by Mr. Robertson, and there seemed to us reason to believe that if the act did really take place, it was done in his absence and without his knowledge.

187. Mr. Fraser, the Collector of Nellore, under whom when Collector of Masulipatam, Mr. Robertson formerly served, had, as well as Mr. Oakes, borne testimony to his general good character and conduct, and we were hopeful that the explanation which had been offered supported by these testimonials might tend in some degree to mitigate the severity of the judgment which had been passed by His Excellency in Council.

188. We were informed in reply that though the facts of the case as represented by Mr. Robertson did not appear to differ materially from those formerly set forth, yet His Excellency the Governor in Council derived sincere satisfaction from being now enabled to acquit Mr. Robertson of deliberate cruelty, and from feeling himself no longer precluded from employing that gentleman in any way which might appear suitable to his qualifications and to his rank in the service. The Governor in Council it was remarked had not overlooked the testimony borne by the Collector of Gunttoor to the advantage which had resulted from Mr. Robertson's attention to the public interests committed to his charge.

189. At our meeting of the 15th September last, we proceeded to the consideration of certain charges preferred against Mr. T. A. Oakes, the Collector in Gunttoor by Streenevasacharloo, late Ameen of the Purgunnahs of Tungada Carampaddy and Macherlah in Palnaud.

190. The specific charges made against Mr. Oakes by Streenevasacharloo were five in number.

1st.—That Mr. Oakes having appointed one Goonjala Ramana a man of notoriously bad character to be superintending Ameen of Palnaud, he was induced by the misrepresentations of that person to remove the Petitioner on the 7th of December 1811, without enquiry contrary to the Provisions of Section VI, Regulation I of 1809 then in force, and to appoint the said G. Ramana to succeed him.

	Rs.	F.	C.
* Deficiency in the Cash Chest.	86	18	58
Amount of Collection of Davehappilly embezzled	254	23	2
Amount collected in different villages Mantapum subscription...	115	6	0
Balance of Bonds caused to be executed by the Shroffs for amount of the god's money at different villages	83	23	21
Poolary Collection at Kama Pillay, &c., retained and embezzled by Petitioners, Peishcars, Muddutyars, &c.	4	18	0
M. Pagodas	549	17	20

2nd.—That although the Petitioner, in obedience to Mr. Oakes's order delivered overcharge of the Cash Chest correctly to Ramana, yet his property was sized by the Collector who gave a receipt for it; that the said property was worth 2,800 Rupees; that Mr. Oakes seized the persons and accounts of Samutdars and Curnums and punished many of the latter who would not give information against the Petitioner, but that the result of his inquiries only proved the guilt of G. Ramana; that the Collector however on the 5th of August 1812, called upon the Petitioner to pay within three days the sum of Pagodas 549-17-20* on

account of alleged peculations, as stated in the annexed account.

3rd.—That no grounds were assigned for the demand and no attention given to the Arzees of the Petitioner who offered to prove his innocence.

4th.—That upon the Petitioner being appointed a Commissioner in Palnaud by the Zillah Court, the Collector moved that Court, and subsequently on the 31st of January 1814 applied to the Provincial Court for his dismissal, but was referred to the Sudr Adawlut as alone possessing competent authority to remove him.

	M.	P.	F.	C.
NOTE.—Amount appeared by the accounts seized from the houses of Samutdars and Shroffs.	39	17	51	
Amount of bribes given to the Sircar servants through the knowledge of the Samutdars	32	13	40	
On account of bribes	49	4	76	
On account of god's money	137	9	74	
On account of Tamarind Topes...	6	7	37	
	263	17	38	

Amount cheated from the Sircar Chest...	86	1	53	
	349	19	16	
* The former demand was ...	549	17	20	
Difference	199	34	4	

5th.—That on the 13th March 1814, the Collector proclaimed the Petitioner as debtor in the sum of Pagodas 349-19-16 as per particulars in the margin, and gave notice that his property, then under sequestration, would be sold on the 25th of March 1814, if the demand* was not satisfied.

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In Cons., 5th September 1814. 191. To these charges the Collector replied in a letter addressed to us, and the following is a review of the explanations afforded by Mr. Oakes.

192. In answer to the first charge, Mr. Oakes referred to his letter to us under date the 20th of June 1812, in which he requested authority to dismiss Streenevasacharloo the Ameen of Tungada, and proposed that he should be declared incapable of holding any situation under the Government. He grounded his application upon a statement of a deficiency having occurred in the Ameen's Treasury in Fusly 1218 to the extent of 700 Pagodas which had been since discharged by the Shroff by unjust exactions from the villages, and of its having been customary with the Ameen to oblige the people to sell grain to him at a cheap rate, and to buy it again at an advanced price. It was further imputed to Streenevasacharloo that he sanctioned raffles and illegal subscriptions; for a particular account of the frauds committed by Streenevasacharloo, reference was made to a statement annexed of bribes received by the Sircar servants, in which opposite to the Petitioner's name and under each of the heads as above quoted was found the account noted in the margin.*

In Cons., 24th August 1812. * Extract from statement of bribes received by the Sircar servants in the District of Palnau from Fusly 1216 to 1220. P. F. C.	Streenevasacharloo Ameen amount inserted in the accounts seized in the houses of the Shroffs and Samutdars, &c. ...	39 17 51
Amount acknowledged by the Samutdars, &c., to have been paid by their knowledge to different Sircar servants...	32 13 40	
Bribes ...	48 4 76	
Cash received from the god's money	137 9 74	
Cash received from the collection from Tamarind	6 7 37	
Total Pagodas ...	263 17 33	

In Cons., 27th January 1814. Para 8. 193. Under date the 19th January 1814, Mr. Oakes reported to us that the Zillah Court of Masulipatan had appointed Streenevasacharloo to be a Commissioner of Native Suits, adding that he had made the Judge acquainted with his character, and doubt not but that his removal would shortly take place.

In Cons., 27th January 1814. Para 16. 194. In reply to the two letters above referred, we told Mr. Oakes that if he could forward depositions on oath that Streenevasacharloo had been guilty of embezzlement or extortion, we would recommend to Government that they should declare him incapable of serving them, and at the same time we directed the Collector to acquaint us with the result of his representation to the Judge.

195. Mr. Oakes, under date 20th March 1814, stated in answer that by an enclosure marked E* (Abstract of which is noted in the margin,) the total demand against the Ameen C. Streenevasacharloo was shewn to be Madras Pagodas 348-19-16; that a deficiency in the Cash Chest amounting to Madras Pagodas 92-9-15 had been discovered on his suspension from office in November† 1811; that to secure the Government from loss, he at the time took the precaution of possessing himself of Streenevasacharloo's valuables, which he should immediately dispose of, and trusted that the proceeds would answer the demand; that on examination of the Curnum's accounts, it appeared that this man had illicitly received Madras Pagodas 185-14-70, while the declarations on oath of the Samutdars shewed a further sum of Madras Pagodas 32-13-40 to have been *peculated* by the Ameen, and that the Shroff's accounts evinced that he had received from their department Madras Pagodas 38-17-51. The Collector observed that were he to send the original accounts, it would be necessary to transmit the whole of the Palnau Curnum's duffurms.

In Cons., 28th March 1814. * E. Abstract from the Curnums and Samutdars accounts showing the different sums paid to C. Streenevasacharloo. P. F. C.	Amount inserted in the accounts delivered by the Curnums ...	185 14 70
Amount inserted in the declarations delivered by the Samutdars on oath ...	32 13 40	
Amount observed in the papers seized in the houses of Shroffs.	38 17 51	
Amount received from the public collections ...	92 9 15	
Total ...	345 10 16	
Stated before at ...	349 19 16	
Difference ...	1 9 0	
NOTE.—Former sum stated...	86 1 53	
Sum on account of Tamarind	6 7 37	
Topes now added ...	92 9 15	
† N. B.—The date of the order of dismissal is 7th December 1811.		

196. Under date the 28th of March, we informed the Collector that we were unable to refer to the Government the expediency or otherwise of denouncing the persons accused (of whom the Petitioner was one) as incapable of future employment, because he had transmitted only the evidence *against* them, whereas justice required that the accused should have an opportunity of submitting their defence, and that we should understand in what manner the evidence against them had been procured; * we accordingly directed him to draw out concise and specific charges, stating his proofs, and to transmit those charges to the accused, calling upon them to forward, by a certain day any observations which they might have to offer in their defence. It was added, that when these should have been transmitted to us with an explanation of the manner in which the written evidence was obtained, the whole correspondence would be submitted for the consideration and orders of Government; with reference particularly to the case now under consideration, we observed, that should Streenevasacharloo be unable to account satisfactorily for the deficiency in the Cash Chest, that would be a sufficient ground for denouncing him, and that the charge against him might therefore be confined to this point.

197. With respect to the proof, it was further observed a more transmission of a list of sums set opposite to the names of the parties respectively, with a statement that the Curnums and Samutdars had sworn to the truth of their accounts from which these sums were taken, could not if unaccompanied by explanations, enable us to recommend, or the Government to authorize the denunciation of the parties with that confidence of their guilt which was necessary to justify so severe a measure. Finally it was observed that many of the Collector's conclusions seemed drawn from information not before us, and that his letters did not contain a full and complete view of the subject to which they referred.

198. We regretted that no notice had ever been taken by Mr. Oakes of the above remarks. In Cons., 22nd August 1814. The specific charges never were forwarded so far as we are aware to the accused, nor had any defence been called for from them. Therefore whatever evils might ensue from the appointment of Streenevasacharloo to be a Commissioner of Native Suits, evils of which Mr. Oakes had renewed his complaints in a letter to us under date the 15th August, they were solely attributable to the irregular and unsatisfactory manner in which the Collector had preferred his complaints.

199. The Petitioner preferred to the Zillah Court stated the dismissal of the complainant to have been contrary to the Provisions of Section VI, Regulation I. of 1809 then in force. We believe that allegation to be untenable, because Regulation V. of 1811, which modified the Regulation before mentioned, was promulgated previously to the date of the order of dismissal.

200. Under this Regulation we observed it was not incumbent on a Collector unless expressly directed so to do, to furnish a party accused with the grounds of the accusation and to put him formally upon his defence.

201. The rule of proceeding we observed was prescribed in Clause third, Section X, Regulation V of 1811, viz.: that "in cases of proposed removals, the Collectors, Commercial Residents and Agents should proceed in conformity with Clause Second, Section, IV. of the "present Regulation, instead of observing the rule prescribed by Section VI, Regulation I of "1809;" now the Clause there referred to directed that "the Court (in this case the Collector) shall "report the circumstances of the case with its (his) opinion on the subject to the Sudr Adawlut "(the Board of Revenue in the present instance) who will pass such order on the report so made "as may appear to be proper, or will call for any additional information, or direct any farther "inquiry which the nature and circumstances of the case may require."

necessary that Streenevasacharloo should be punished for his illegal exactions from the inhabitants and for receiving bribes, but we did not think that the Zillah Court would recognize Mr. Oakes's right to enforce the refund of more than he could prove had been peculated or withheld from the public collections. The injuries of others we remarked must be redressed on their complaint to a competent authority; Mr. Oakes we observed was not a competent authority to decide between the inhabitants and Streenevasacharloo, although his conduct was deserving of much praise for having brought the Ameen's exactions to light, we stated that we were judging Mr. Oakes's conduct here in a legal point of view. Formerly we remarked Collectors exercised the power which Mr. Oakes had exercised.

209. In answer to Mr. Oakes's application for further instructions, we stated that we concluded that the Collector had proceeded to the sale of Streenevasacharloo's property on sufficient grounds, and after having obtained ample proof of his guilt, so that the demand if resisted could be supported in a Court of Justice, and that his proceedings had been in strict conformity to Regulation XXXIII of 1802, and under that presumption we stated that "we were aware of no reason why he should not proceed under that Regulation for the recovery of any further balance by eventually confining the person of the defaulter in jail."

210. And here we desired to call the attention of the Collector to the irregularity of referring to us for instructions how to proceed in cases where the line of conduct was clearly pointed out in the Regulations. It was we observed in fact, desiring us to apply the law to the circumstances of a case of which the Collector was alone qualified to judge. Collectors we remarked might refer for authority where it was required to sanction their acts, or they might request our opinion upon a dubious point of the interpretation of a law, but in the present instance, without any summary being given by the Collector of what had been previously done, or any explanation of the grounds upon which the demands against the defaulter rested, we were desired to point out the duty of the Collector; now had we gone into a full examination of the materials which the records of our office might have afforded them (a mode of proceeding which if often called or would occupy all our time on points irregularly referred to us), we could not have satisfied ourselves of the just liability of Streenevasacharloo, owing to the want of sufficient and clear explanation as before adverted to.

211. We passed over the remainder of this charge, because though Mr. Oakes acknowledged that he did *punish* and dismiss several Curnums, yet that we remarked was a charge which we imagined it was not competent to Streenevasacharloo to bring forward against the Collector.

Third Charge.

212. In answer to this charge, the Collector said that he particularly pointed out to Streenevasacharloo the accounts from which his demands were framed. We stated that it would have been satisfactory to us if the Collector had stated more explicitly how he had done so, and if he had transmitted any of the Arzees which the Petitioner alleged to have presented in explanation of his conduct, some of the information we remarked would have been thus obtained which we had called for in our letter of the 28th of March.

From Mr. Oakes, 30th Aug.,
Cons., 5th September 1814,
para. 7.
In Mr. Hill's letter, 31st May,
Cons., 6th June 1814, in En-
closure No. 2.
In Cons., 23th March 1814.

Fourth Charge.

213. In answer to the fourth charge, the Collector quoted the 6th Para. of his letter to the Board under date the 20th of March, and the enclosure E which had already been observed upon in the remarks upon the defence to the 1st class.

214. We therefore only noticed here that the total demand according to that abstract, viz., Pagodas 348-19-60 was one Pagoda less than the sum stated in the public notice of the 13th March, which was the document by which we imagined the Collector must be bound.

In Mr. Hill's letter, 31st May,
in Cons., 6th June 1814.

215. The demand on the 5th of August 1812, the demand proclaimed on the 13th March 1814; and the demand in Mr. Oakes's letter Enclosure E all differed either in amount or in the mode of entry. The items in the Proclamation of the 13th March, and in the letter of the 20th of March 1814, could not we observed be made to agree although the totals were the same.

Fifth Charge.

216. In answering this charge, the Collector endeavoured to account for the difference between the first demand and the second. In the former he said he included an illegal subscription which had been forced from the villagers A (Madras Pagodas 115-6-0) and also a sum for which the Shroff had given them bonds, B (Madras Pagodas 88-23-21) and he added that although he was sensible that these demands were just, still he was not certain that the amount could be recovered in a Zillah Court.

NOTE.	M. P. F. C.
First demand	549 17 20
Second demand	318 19 16
	200 34 4
Deduct A. 115 6 0	
Do. B. 88 23 21	203 29 21
Difference	2 31 17

217. We felt ourselves called upon here to remark, that however just the demand might have been as against Strenevasacharloo, yet if the Collector was not the person entitled to make that demand, he was committing the authority of his office in claiming that which was the right of others; for the individual exactions from the inhabitants, they and they only we conceived were entitled to seek redress, although as before remarked it was very meritorious in Mr. Oakes to bring the conduct of Strenevasacharloo in this respect to our notice.

218. But deducting the amount of these two sums, the Collector remarked that "there is still a difference of Pagodas 2-31-17 which he had negligently omitted in his first demand." We perceived no new item of that amount in the second demand nor any sum which had that precise addition. The Collector did not explain where the inaccuracy was discovered nor did he shew how the entries in the two statements were to be reconciled. We did not mean to say that they were irreconcilable, we only wished to shew that the Collector's own statements had left the explanation unsatisfactory.

219. Charge 6 containing only general allegations resulting from what had been already very fully observed upon, required no remark.

220. Upon a view of the whole subject however, as there seemed little reason to doubt of the Collector's having evidence of a fraud committed upon the Company's Cash Chest, we submitted to the Honorable the Governor in Council that it would be expedient and for the advantage of the Government that their officer should receive their support in defending the punishment of a native servant guilty of embezzling the public property.

221. We stated that we would willingly draw the line between this part of the case and those other parts for which we were not furnished with grounds of justification, but the suit could not be defended in part only, and we were of opinion that the abandonment of the Collector in a suit which had its origin in the criminality of the complainant might produce erroneous impressions on the minds of the inhabitants of the District. The line of distinction we remarked would be drawn, and the rights of the party aggrieved would be vindicated in the Court of Adawlut, since it would be there declared what had been justly and what unjustly done.

222. We accordingly recommended that Mr. Oakes might be allowed to defend the suit at the public expense. Should this suggestion be adopted, we intimated our intention in communicating the resolution of the Honorable the Governor in Council to impress most strongly upon Mr. Oakes the necessity of greater accuracy and precision in his statements, and of a careful attention to the Code of Regulations.

223. We were informed in reply that the Right Honorable the Governor in Council had remarked with extreme concern that throughout the whole of the proceedings of the Collector of Guntoor respecting Strenevasacharloo which formed the ground of the petition of complaint against him preferred by that person to the Zillah Court of Masulipatam, he had evinced so great a disregard of the course prescribed for his conduct in the Regulations, and in the orders which we addressed to him of those proceedings, various as they were and often as he had been required to explain them, it appeared that the only one which was not essentially irregular was that of distraining Strenevasacharloo's property to satisfy the demand against him on account of a deficiency in his Cash Chest; and even there, as the deficiency amounted, only to 331 Rupees and the distrained property was sold for Pagodas 322-20-28 there seemed reason to fear that the distraint might have been carried to an unjustifiable extent. The criminality of the person against whom the Collector's proceedings were directed would not it was observed justify the adoption of illegal measures against him. If the measures were in their own nature illegal or were illegal through the incompetency of the authority adopting them, the Collector it was remarked would be answerable for his conduct in the same manner, whether the person aggrieved were innocent or guilty, and the Governor in Council saw nothing in the circumstances of this case so urgent as to have called for any stretch authority. Under these impressions the Governor in Council was constrained to express his doubts how far he would be warranted in adopting our recommendation that the suit should be defended on the public account since the Collector had not acted in a manner justifiable by the Regulations, or required by the necessity of the case, or by the orders of his superiors; and since moreover the defence of the suit might eventually involve the Government in the payment of damages and costs to an amount which could not be defrayed with propriety at the public expense, unless on the conviction that the Collector deserved support. The Governor in Council however deferred acquainting the Judge of Guntoor that the suit in question was to be defended on the Collector's own account till we had stated whether we entertained any strong feeling as to the expediency of defending it on account of the Government; circumstances it was observed might appear in the course of the trial, which might render it ultimately not improper to indemnify the Collector for the expense of the suit.

224. We explained in reply that our recommendation was founded principally upon an assurance felt by us that the Collector had abundant proof of guilt in the party complaining and upon a sincere belief that although Mr. Oakes's conduct in this transaction had been highly irregular and illegal that he was only influenced by an indiscreet and misguided zeal for the public interests.

225. We observed that we would await the final orders of the Governor in Council before we communicated to Mr. Oakes the sentiments expressed by the Government as above recited.

226. The Governor in Council subsequently informed us that he retained his former impression that at the present stage of the proceeding it would be wrong to give the Collector the support of Government, but stated that he would feel pleasure in availing himself of any opening for indemnifying him from the consequences of the suit which either its result or the discoveries made in the course of it might seem to justify and would then feel disposed to construe any circumstances in his favour much more liberally than he was warranted to do before his conduct had been subjected to judicial investigation.

227. This determination of the Government was immediately made known to Mr. Oakes.

From Mr. Oakes, 11th July,
in Cons., 26th August 1813.
To the Chief Secretary, 23th
March, in Diary Cons., 30th
March 1814.
In Cons., 23th December 1813.
Vide General Report, 1st
January 1814, Para. 151.
Proceedings of the Board,
in Cons., 21st March 1814.

228. The further report required from Mr. Oakes, respecting the Settlement of the Palnaud Districts having been received, we transmitted for the consideration of Government a copy of our Proceedings recited in our last General Report respecting the Triennial Village Settlement of Palnaud accompanied by the following remarks upon the explanations furnished by the Collector.

229. We were well pleased to observe that Mr. Oakes visited Palnaud subsequently to the receipt of our Proceedings dated 28th December 1812 for the purpose of obtaining in person the information required in those Proceedings.

230. According to the information now furnished, we observed the actual increase in the Jamma of the last year of Mr. Jarrett's Lease compared with the first year of Mr. Oakes's Lease was Star Pagodas 3,324-41-0, which Mr. Oakes stated to arise partly from lands having been brought to account which had been excluded from assessment subsequently to Mr. Crawford's management, but chiefly from the full assessment having been fixed on the lands brought under cultivation during the expired lease. On remeasuring a number of villages and comparing the extent of land with the Survey accounts, Mr. Oakes found the result to be invariably in favor of the inhabitants, and in consideration of the low assessment demanded during Mr. Jarrett's Lease, Mr. Oakes was satisfied of the justice of his demanding the full rent on the expiration of Fusly 1220.

231. In our Proceedings of the 28th December 1812 we had stated as our opinion that wherever a Cowle for the cultivation of waste land on a reduced assessment had been given, the terms of the Cowle should be strictly adhered to, but added that so soon as the period for which the Cowle was granted had expired, the land became liable to the customary assessment on land of a similar description.

232. When we observed that the grounds on which the increase in Mr. Oakes's Settlement was formed did not appear to be satisfactorily explained, we alluded to the District generally, and not to any particular village or District, no statement of the rent of each village was then before us.

233. We thought it manifest that when as under Mr. Jarrett's Lease, the whole lands of each village were given up to the renters for their profit or loss during the lease; that all question respecting the excess of land occupied by each cultivator (the land held by Cowle on a reduced assessment excepted) was lost sight of. These Cowles on favorable terms and the land occupied prior to the lease free of assessment, must we conceived have added to the means of the renters generally during Mr. Jarrett's Lease though perhaps not equally. If the lease rent with these extra means was not moderate, and had not been paid with regularity and with ease, it followed that without these means the rent might have been too high. It did not appear to us that Mr. Jarrett's Lease rent compared with the former accounts of the collections from Palnaud was an inadequate Settlement, and during the last year of the lease we remarked it was not collected in full.

234. Mr. Oakes's Settlement having been also a Lease Settlement, all the land we observed was given up to the Renters, the under assessed land as well as the land free of assessment. The addition to Mr. Jarrett's Lease rent was therefore a deduction from the means the Renters possessed during Mr. Jarrett's Lease to pay their rent. If those means were in particular villages more than adequate, we thought Mr. Oakes's increase a just and proper addition to the Settlement made by Mr. Jarrett. If the means of the renters were inadequate during Mr. Jarrett's Lease, the increase we observed might be an impolitic increase.

235. The Triennial Rent as formed by Mr. Oakes for Fuslies 1221, 1222 and 1223 had been collected in full for the first two years, and as there was little or no balance on the 28th of

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February 1814 for the third year, we thought this afforded presumptive evidence that the increase added by Mr. Oakes to the amount of Mr. Jarrett's Lease rent had been within the means of the inhabitants to pay, without encroaching on their just share of the produce.

236. Under the explanation now afforded by Mr. Oakes, which we considered on the whole to be satisfactory, we recommended that the Triennial Lease for Palnaud as formed by Mr. Oakes might be confirmed by the Governor in Council.

237. On the subject of Mauniams the explanation of the Collector was considered satisfactory, and the small increase of Badegah or Quit Rent which had been levied on those Mauniams, most of which it appeared were held either without Sunnuds or on Sunnuds of questionable authority, did not seem liable to objection. The information which the Collector had obtained respecting these alienations, would we remarked enable him to proceed so soon as authorized by a Regulation to the recovery of such as might be held under invalid titles.

238. For the reasons given by Mr. Oakes in his first report, we did not object to the Maugany produce being kept under Aumanie. We approved that measure but not of the measures adopted as stated by Mr. Oakes in the 7, 8 & 9 paras. of his first report to induce the inhabitants to rent the Mettah or dry grain lands; we were happy to observe that the plan adopted for the realization of the dues of Government from the wet lands had proved beneficial to the inhabitants and to Government.

239. The rate of Bahdaloor or fees on the gross produce to be paid to the village servants and head inhabitants appeared to have been regulated with a due regard to their respective services; we thought it proper, however, that Mr. Oakes should state to us what was in general the rate of allowance and whether any of the persons enjoying a portion of the Bahdaloor or fees held any service land free of rent or at a reduced rent.

240. We stated that we would readily recommend to Government on Mr. Oakes's furnishing estimates according to the new form, the repair of such Tanks as would reimburse by increased Revenue the outlay of the public money, being satisfied that Mr. Oakes's best exertions would be used to prevent any abuse being practised in the execution of these repairs. Mr. Oakes was accordingly desired to send estimates in the first instance of the repairs which appeared most urgent, and in the mean time should the season be favorable, he was authorized to commence on the repairs of one or more Tanks.

241. We stated that we were not aware that professional aid was necessary for plaining the repairs of the Tanks in Palnaud. We thought it probable that the estimates of Lieutenant Johnston were still on the records of the Cutcherry. Should the professional aid of a Superintendent of Tanks be required, we intimated our intention to order one of the Superintendents to proceed thither at a season when the climate was more favorable than it would be for some months to come. Mr. Oakes we observed must understand, however, that it was not the duty of the Superintendents to oversee the execution of repairs except in cases where the execution might be difficult.

242. The subject of imposing a tax on uncultivated Mauniams proposed by Mr. Oakes in the 14th para. of his report we reserved for future consideration, the question we observed was not confined to the District of Palnaud.

243. Under the circumstances stated in the 19th para. of the Collector's report, we recommended to Government that the collection of the sum of Star Pagodas 265-19-20 should be suspended.

244. The question respecting the Enam of Bhavany-Chenkia Shasthooloo would we observed be considered when the general subject of Enams might come before us, for the present we sanctioned Mr. Oakes's arrangement in respect to this person's land.

245. The circumstance stated by Mr. Oakes in the 27th and 32nd paras respecting the migration from the Zemindaries of Gunda Row would we remarked be brought under the notice of Government.

246. We desired the Collector to explain what was meant in Palnaud by an Aggraharum. In the Southern Provinces we observed it meant the part of a village occupied by Bramins or an entire village so occupied. In some Districts we remarked it meant the lands of an entire village held at a reduced assessment, that is we explained land held by Bramins for which they render a reduced ircar share. The question respecting Aggraharums would we conceived more properly come under our consideration when the question respecting alienated lands might be brought forward; in the mean time no great inconvenience we thought could result from allowing the Aggraharumdars to continue on their existing footing till such time as all the information necessary to a due consideration of the subject had been received.

247. We transmitted to Government with these proceedings a copy of the instructions issued to the Collector of Palnaud for the future Settlement of the Revenues of that District drawn up in conformity to the orders of Government on the letter received from the Honorable the Court of Directors.

248. We were informed in reply that it was satisfactory to the Government to observe that the apprehensions expressed in our proceedings dated the 28th December 1812 that the assessment was too high and could not be realized without difficulty had proved unfounded; and this result was considered to be as creditable to the Collector's intelligence as the increase of Revenue, which led to our apprehensions, was to the zeal for the public interests by which he had been actuated. The Governor in Council confirmed the Settlement according to our recommendation.

249. His Excellency in Council granted as we had recommended a remission to the extent of Pagodas 3,504-29-11 from the balances for Fuslies 1219 and 1220, and also remitted the proportion amounting to Pagodas 265-19-20 out of the small balance for Fuslies 1222 which the Collector represented as being irrecoverable.

250. On the expiration of the Lease Settlement above adverted to, it was our intention to have directed the Collector in Guntoor to revert in Palnaud to the Ryotwar system of management according to the instructions of the Honorable the Court of Directors, and we intimated our intention to issue these orders in our last General Report. We propose at an early period to lay before the Right Honorable the Governor in Council the correspondence which has since passed on this subject with Mr. Oakes. In this place, it will be sufficient to refer to it as entered in our Consultations, and to observe that in consequence of difficulties which oppose the introduction of the Ryotwar system in Palnaud, arising chiefly from the necessity of commencing a new survey of the different lands, we have been induced to grant Mr. Oakes additional authority to conclude either an annual or Septennial Village Lease in that District.

NELLORE.

251. In our last General Report we recited that part of our Proceedings which regarded the Report submitted by the Collector in Nellore upon the Settlement and Collections in that District for Fusly 1221; we have now merely to state that the explanations afforded in those Proceedings and in the Collector's report were considered entirely satisfactory by Govern-

ment, and that His Excellency the Governor in Council approved the manner in which Mr. Fraser had discharged his duty.

252. A Decennial Lease has since been concluded by Mr. Fraser, whose report thereon has been recently received and will be submitted with our Proceedings at an early period for the consideration of the Governor in Council.

CEDED DISTRICTS, BELLARY.

253. Under date the 11th of August 1814, we submitted for the consideration of the Governor in Council Extract from our Proceedings under date 21st of July, relative to the Decennial Lease Settlement of the Bellary Division of the Ceded Districts.

254. We received the Collector's Report in May 1813, but as circumstances suggested the expediency of converting the conditional rent which had been stipulated for from lands watered from Tanks into an unconditional rent with reference to the supply of water, it was thought more convenient to postpone the consideration of the report till such time as this measure had been carried into execution, when a comparison of the Decennial Rent with the past collections would be practicable, which under the conditional rent would have been a work of difficulty. The Decennial Rent, where conditional, was a maximum rent, payable in such seasons only as the Tanks should receive an ample supply of water.

255. Under this explanation we stated that the reasoning only in the report of the 1st May 1813 would be found applicable; the Statements contained therein having in a great degree been superseded by those contained in Mr. Chaplin's letter of the 8th May 1814 under consideration.

Number of villages for what period rented.	256. The number of villages in the Bellary Division of the Ceded Districts is ...	2,690
Of which had been permanently settled	...	151
Decennially	...	2,173
Quinquennially	...	28
Triennially	...	44
And there remained under Aumanie including Shotrium villages	...	294
		2,690

257. To account for the Revenue of any of the villages having been settled permanently, we observed that it would only be necessary to refer to the orders conveyed to Mr. Chaplin on the 26th of March 1812, on which the Proceedings of the Board at different times were forwarded to him, and he was informed that these papers "related to the proposed Settlements on the perpetual Lease." On the 2nd of May of that year Mr. Chaplin for reasons stated requested permission to complete the Settlement of his District on the terms of the Decennial Settlement which having been granted, the Decennial Settlement was proceeded on, and we observed that the number of villages of which the rent was permanently fixed did not exceed 151; we concluded that under the instructions conveyed to Mr. Chaplin the renters of these villages were given distinctly to understand that the amount of the permanent rent was subject to the confirmation of Government and of the Honorable Court of Directors. No mention however being made in the copy of the Cowle or rent, agreement respecting this reservation; we called upon Mr. Chaplin to explain on what conditions the renters of the permanently settled villages considered that they held the rent of those villages.

258. Although Colonel Munro, Mr. Thackeray and other public officers had asserted that

Private property in land or Meerassy property supposed to exist in the Ceded Districts.

"But nothing can be plainer than that private property has never existed in India excepting on the Malabar Coast." 2nd para. Colonel Munro's letter, 5th August 1807. What private "property" may mean is not yet perhaps accurately defined, but if the practice of buying and selling or giving away of a thing constitutes "private property," the opinion of Colonel Munro is a very erroneous one. But "private property" may exist without its being saleable or valuable from particular causes over assessment is often the principal cause.

Note.

In Tanjore the Meerassy is not a service Meerassy, that is the Meerassidars have no Manuism, so that their Meerassy is a property in land, while in the Ceded Districts the Meerassy is called a service Meerassy and not a property in land.

Para 13, letter, 15th August 1807.

In Cons., 4th February 1808.

there is no property in land in the Ceded Districts, we pointed out that it now appeared from both Mr. Chaplin's and Mr. Ross's reports that the villages were held by "Meerassidars" and in "shares." We stated that it was not material to the question under consideration whether the Potelee Meerassy is a service Meerassy or a Meerassy like that in Tanjore which constitutes a saleable property. The value of the property we remarked must depend on the rate of assessment; and rate assessment was admitted by Colonel Munro to exceed in the Ceded Districts the half of the gross produce "and the highness of the land rent to be the chief obstacle to the increase of population." It appeared however to be also distinctly admitted that in the Ceded Districts something like property in land exists, ill understood and ill defined perhaps, but whatever it is, we observed, it is held in shares; now what is held in shares must be capable of being defined. It also further appeared that the Potelee Enam so strenuously asserted to be exclusively a service Enam had assumed another appellation being denominated a Pullee-Kut-Enam. The repugnance which Mr. Ross and Mr. Chaplin fell in depriving the Potels, who refused the terms of rent of their Enams, would we conceived lead to the conclusion that these Enams are not so exclusively service Enams as had been supposed.

259. We deemed it sufficient at this time to state that in the Carnatic, prior to the establishment of the Ryotwar rent, these Enams were not liable to resumption; but held in shares in the same proportion as the Meerassy, no man held a share in the Meerassy without having a share in the village Enam.* We mentioned our intention of calling on the Collectors

* Note.

In Tanjore the Meerassidars do not as Meerassidars hold any Enam.

of the Ceded Districts for further information on this subject.

260. The rent of the villages we remarked had been given to the following description of persons:—

Villages to whom rented.

In Cons., 27th May 1813.

The number of villages actually rented on

the 1st May 1813 was 2,294

No. of persons.

Rented to Potels who were also Triennial Renters 1,848

Rented to Kurnums who had a share in the Triennial Lease 352

To other individuals not Potels or Kurnums who had a share in the last Lease 181

Total engaged in the last Lease now concerned in the present Lease... .. 2,381

New Renters.

Potels who now take a share 1,185

Kurnums who now take a share 425

Others who now take a share... .. 746

Total new Renters... .. 2,356

Total Renters... .. 4,687

261. It having been provided in the general instructions that the Renters who had performed their engagements under the Triennial Lease should have a preferable title to rent the same villages under the Decennial Lease; Mr. Chaplin allowed 181 persons "not Meerassidars" to continue renters and was compelled to admit 746 persons of this description to become renters under the new lease on the failure of "the Meerassidars to accede to what he considered adequate terms". The number of villages held by these 927 persons or the amount of the rent

they engaged for were not stated. We therefore intimated our intention to call for this information.

262. The Collector explained that "in all cases where the Potelee Meerassidars, or persons holding the Enam for the performance of the duties of the village acceded to what I conceived to be a fair rent, I made a point of confirming them in possession in preference even to other competitors who offered to give substantial security for a higher Revenue. On the other hand, where the Potels refused to agree to such conditions, I gave every encouragement to all classes of competitors, whether Ryots, resident inhabitants, Khooshbah (les gens desouvres) or others to come forward. In a great many of the Talooks I found an almost universal combination amongst the Meerassidars to force down the Revenue which compelled me to have recourse to this measure of competition, and to avail myself of the authority which the Board entrusted to me, and to Mr. Gregory, on former occasions of ousting such as were refractory. The possession of this power has precluded the necessity of frequently using it, and has been productive of the good effect of inducing a very large proportion of the Potels, who are in every respect the class of persons best calculated for the management, to take their villages on terms which the Board will at once perceive are extremely favorable to Government. Such Potels as obstinately held out were told that their services were henceforward dispensed with, and the Enam was in some cases given along with the village to those persons who offered the best terms. To have allowed the Potels to continue in possession of the service land would in fact have been equivalent to surrendering the village to them upon their own terms, for as they have frequently from their situations great authority over the inhabitants, it is seldom a stranger can venture to offer for the Lease, because it is justly apprehended by him, that the Potels' influence and property will be constantly employed to thwart his plans, and to incite the inhabitants to combine against him. When deprived of his Enam the Potels still very commonly exerts himself to stir up the Ryots to mutiny, and becomes the fomentor and conductor of the pettywar of village vexation but he soon ceases to be mischievous, when they find that he is deprived of all real authority and has no chance or at least a very distant one of being again placed over them."

263. In several villages there were no Potels, and the Kurnums were the only persons capable of undertaking the Lease. Their influence too was so great that no other persons could with any safety rent the village without their concurrence. In many cases they were in every point of view the best qualified for the responsibility, being in the enjoyment of very large Enams originally granted not merely for the discharge of the office of Village Register, but for the purpose of enabling them to make good the Revenue of the village. Wherever, said the Collector, I found Enams of this description which when exceeding a certain measure were always rendered by former Governments liable to (*Nushtee pumpicum* as it is called or) *Extra Assessment for deficiencies*, I considered the holders as very fit persons to undertake the Rents. It was uniformly however stipulated that the office of Kurnum should be performed by one of the other partners in the Meeras of which there is generally a great number in every village. In case the Kurnums did not hold sufficiently large Enams to be deemed liable to *Nushtee pumpicum*, I admitted them as renters when they chose voluntarily to propose for the Lease, provided I could get no reasonable offers from the Potels or others, but it was invariably understood that when they became renters they ceased to have any right to keep the accounts of the village, or to partake of the Kurnums' fees denominated Mera and Wurteenah; had it been made a rule, said the Collector, to exclude the Kurnums he would in many Talooks have been deprived of some of his most respectable renters.

264. In regard to the terms of the Pattah which had been issued, the Collector stated that, "it is in itself so detailed that it does not appear to need much explanation. As many parties are often associated in the Lease of a village, they are held jointly responsible. The proportion of rent

Conditions of the Pattah issued to the Renters.

"payable by each is to be collected as far as can be ascertained from their particular shares, but as these shares will frequently, form a diversity of causes, be uncertain, and must from the nature of the laws of inheritance amongst the Hindoos be constantly varying, the whole of the renters are bound indiscriminately for any balances that may ensue. Should one or more fail, the rest must make good the deficiency which must be realized by distraint (should this resort be necessary) from property wherever it can be found; any loss that may arise to individuals from want of precautions in taking counter-security from each other, must be adjusted amongst themselves. In a word they must one and all be answerable for the total Quit Rent, for if any deviation from this principle be generally admitted, a folding door will be opened by which to evade the discharge of the Government dues."

265. On this point we did not consider it necessary to make any observation, the conditions we remarked were such as were usually entered into by Village Renters.

Average amount of the Decennial Rent to be paid by each renter.
NOTE.—Number of villages ... 2,690
Not rented on the 1st May 1813. ... 896

	S. P.	F.	C.
2,690 Villages rented	7,94,032	41	20
396 Villages not rented estimated value	62,205	37	40
2,294	7,31,827	3	60

266. The rented villages being 2,294 and the total Jumma including the conditional rent being Star Pagodas 7,31,827-3-60 and the number of renters 4,687, the following result was deduced:—

Number of Villages.	Rent.			Average per Village.			Number of Renters.	Average rent on each Renter.		
	S. P.	F.	C.	S. P.	F.	C.		S. P.	F.	C.
2,294	7,31,827	3	60	319	0	64	4,687	156	6	23

267. This we observed was the account as deduced from the report of the 1st May 1813, the state of that account we remarked must since have undergone alteration; many villages then under Aumanie having since been rented and the maximum or *Shurtee* Beriz having been reduced on the wet land villages, the total amount of the rent therefore we explained would be less than the total exhibited above. It appeared however that the renters averaged very little more than two for each village.

268. Although we have ever been very anxious that as many individuals holding the Meerassy as practicable should be joined in the rent, we confessed that the opinion of the Collector founded on experience was against the admission of any great number. The jealousies and animosities which exist where there are many renters had too frequently proved injurious to the interests of all parties, and greatly impeded the regular realization of the Revenue.

Shurtee Beriz or conditional rent explained.
From Mr. Chaplain, 30th June, in Cons., 12th July 1813.
From do. 18th, in Cons., 20th Sept. 1813.
From do. 17th, in Cons., 25th April 1814.
From do. 2nd, in Cons., 12th May 1814.
To do. 6th, in Cons., 6th Sept. 1813.
To do. 20th, in Cons., 20th Sept. 1813.

269. Previously to entering on an examination of the amount of the Decennial Rent, and to comparing that amount with the collections of former years, we proceeded to explain the nature of the *Shurtee* Beriz or conditional rent. The correspondence which passed on this subject with the Collector was referred to in the margin.

270. The instructions for the formation of the Decennial Settlement provided that "where the chief part of the Revenue arises from lands watered from large tanks it is necessary that the rent should be made payable conditionally to depend on the supply of water."

271. In compliance with these instructions, Mr. Chaplain we observed, had settled the lands watered by tanks on a conditional rent, to depend on the extent of the supply of water; he was however soon convinced that the plan of renting lands under tanks conditionally was extremely defective, and was attended with most of the inconveniences of keeping them under Aumanie, with a great many more that are obviated under the Aumanie plan. These inconveniences he enumerated in the 15th and 16th paras. of his letter of the 1st May 1813, and these considerations we remarked had induced Mr. Chaplain to settle a great number of villages possessing small tanks without any conditional causes regarding the tank cultivation.

272. Mr. Chaplain having subsequently received proposals from the renters of tank villages in the Muduk-serah Talook, agreeing on condition of certain reductions and repairs being allowed for, to take their villages without the *Shurt* or condition, he submitted to us and recommended the acceptance of their offers, being persuaded that great loss was likely to arise to Government every year under the defective mode of renting the tank villages with the very indefinite *Shurt* or conditional rent.

NOTE.

		Ceded Districts.	
		Cultivation in Fussy 1215.	
		Acres.	
Dry land	...	30,20,327=91½	per cent. of the whole.
Garden land	...	1,03,069=3½	do do
Wet land	...	1,82,599=56.8th	do do
Total acres	...	33,11,995-100	do do
The proportion that each description of land bears to the whole rent is very different.			
The dry is estimated to pay about	...	57	per cent.
The Garden land	...	6	
The wet land, 1st and 2nd crops	...	36	
	...	99	

Part of the 2nd crop in wet land is often from dry grain.

273. In reply we informed Mr. Chaplain that "in the Carnatic, in Tanjore and other Districts in which the proportion of wet lands is much greater than in the Ceded Districts, it had not been considered necessary to make a conditional rent of such lands, it being understood that a Settlement formed on an average of years comprised full tanks, half full tanks and other proportions of the supply of water, the means of irrigation we observed were thus averaged, as well as the produce which is the result of an abundant or scanty supply of water. We acknowledged however that where tanks of great dimensions fail altogether, or, like the tank of Cumbum as represented by Mr. Ross, the supply of water is precarious and the fluctuation in the Revenue very considerable, it became necessary by some arrangement to secure to Government in good years the surplus which the inhabitants are neither honest or wealthy enough to render in bad seasons."

274. With this reservation we fully concurred with the Collector in opinion as to the extent and importance of the evils attending the *shurt*, or conditional assessment on lands situated under tanks; of these evils we thought that a sufficient proof existed in the necessity, for the numerous and detailed rules introduced into the Pettah for its regulation, but which after all we were apprehensive would be found to be very inadequate to the counteraction of those evils. This indeed both from several parts of the Collector's report and from his letter of the 30th June appeared to be his opinion, and we were therefore disposed to attend to any proposition that had for its object, to obviate the possibility of fraud and over-assessment and to lessen the risk of the Sircar by making it the interest of the renters themselves to economize their supply of water, to take care of their tanks and to improve to the utmost their wet land cultivation in all seasons, rather than to neglect it from the desire of deriving undue profit from remission.

275. The plan of settling the lands watered by tanks unconditionally we detailed in the following example of one village; observing in the first place that something above the average of the seven years' collections was taken as the standard or 2,200 C. P.

- NOTE.—This is about $\frac{1}{2}$ of the rent.
- 1st.—When the tank is half filled the whole rent to be discharged within the Fusly.
 - 2nd.—When the tank is less than half filled the collection of 600 Pagodas to be suspended.
 - 3rd.—In case of such respite, an account of the cultivation to be furnished. If it exceed in value 1,600 C. Pagodas the excess to be paid and to be deducted from the 600 C. Pagodas.
 - 4th.—When the tank is filled the whole rent and balances of the respited sums to be paid.
 - 5th.—In the last year of the Lease the whole rent to be paid whatever may be the state of the season.

276. The Collector we remarked observed that "the benefit of the above plan when good securities are given by the Renters are so apparent as scarcely to need an enumeration; under all circumstances of season Government is secure of a certain Revenue and the Renter having no object to gain from wasting the water. His own interest the best incentive to exertion must always stimulate him to extend the cultivation, since all above a given sum goes to his own profit and all below is certain loss to him. Should the seasons be very adverse he is allowed to defer the payment of about a third of the Revenue until they are more favorable and he is therefore hardly ever liable to failure because the cultivation in the bed of the tank when it receives no water and beneath it from temporary wells and other occasional sources of moisture will generally enable him, or at least very nearly so, to make good the other two-thirds."

277. We remarked that a great part of the cultivated lands of the Carnatic and other Provinces were equally liable to great precariousness in the supply of water necessary for their cultivation, and that it was at no time found impracticable to rent such lands for a term of years, lands watered from very large tanks of very precarious supply excepted. Under this impression we readily acceded to Mr. Chaplin's propositions to convert the conditional into an unconditional rent on the terms exhibited in the example quoted above.

278. The amount of the Decennial rent in the Statements contained in the Collector's letter of the 1st May 1813 being inclusive of the Shartee or conditional rent, we submitted the following abstract exhibiting the rent as shewn in the Statements accompanying the Collector's letter of the 8th of May 1814.

		S. P.	F. C.	S. P.	F. C.
The amount of the Settlement as entered in Statement A. enclosure to the Collector's letter of the 8th of May 1814 was for Fusly 1231 A. D. 1821-22 or the tenth year		...	...	7,79,356	1 69
Of this sum there still remained settled conditionally		30,192	22 40		
Para 15 letter 8th May 1814. "The probable reduction required to effect the object of settling the villages conditionally we stated to be nearly as could be estimated about $\frac{1}{3}$ rd of the amount or perhaps rather more In Cons. 19th May 1814.		10,064	7 0		
Deducting this sum...				10,064	7 0
The total Jumma of the 10th year we remarked would be...				7,69,291	39 69

279. The Decennial Rent as entered in the accounts submitted by the Collector was for each year as follows:—

	Fusly.	A. D.	Conditional.	Unconditional.	Total.	Reductions to be made to make the whole unconditional.	Net Rent.
			S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.
1st Year	1222	1812-13	...	...	7,53,874	26 20	...
2nd "	1223	1813-14	33,101 39 0	7,21,952 13 10	7,55,053	43 10	10,064 7 0
3rd "	1224	1814-15	30,192 22 40	7,33,764 35 50	7,63,957	13 10	10,064 7 0
4th "	1225	1815-16	30,192 22 40	7,40,136 1 71	7,70,328	24 31	10,064 7 0
5th "	1226	1816-17	30,192 22 40	7,42,742 31 71	7,72,935	9 31	10,064 7 0
6th "	1227	1817-18	30,192 22 40	7,45,355 9 31	7,75,547	31 71	10,064 7 0
7th "	1228	1818-19	30,192 22 40	7,47,387 31 70	7,77,580	9 30	10,064 7 0
8th "	1229	1819-20	30,192 22 40	7,47,661 1 69	7,77,853	24 29	10,064 7 0
9th "	1230	1820-21	30,192 22 40	7,48,322 31 69	7,78,515	9 29	10,064 7 0
10th "	1231	1821-22	30,192 22 40	7,49,163 24 29	7,79,356	1 69	10,064 7 0

280. By the Statement furnished on the 1st of May 1813 the Settlement of the tenth year or A. D. 1821-22 was stated at Star Pagodas... 7,94,032 4 20
It was as above ... 7,79,356 1 69

Difference... 14,676 39 31

This difference was thus accounted for.

	S. P.	F. C.
Decrease on the Estimate of villages formerly under Aumanio but subsequently rented...	813	5 13
Decrease by the Shartee or conversion of conditional into unconditional rent...	14,927	22 40
	15,740	27 53
Increase on villages rented subsequently at a higher rate than the former Estimate...	1,065	33 22
Net Decrease as before	14,676	39 31

281. By the Statement of the Decennial Rent we pointed out that a small gradual increase of rent was stipulated for in a few cases. The Settlements of Fusly 1222 and 1223 we observed were formed in part with reference to the seasons; we thought it necessary therefore to state the progressive increase from Fusly 1224 or A. D. 1814-15. It stood at that year we remarked at Star Pagodas...

In the tenth year at... 7,63,957 13 10

Being about 2 per cent. on the Jumma of Fusly 1224. ... 7,79,356 1 69

Difference of increase in seven years ... 15,396 33 59

282. We next proceeded to compare the proposed Decennial Jumma with the amount of the revenue of former years whether actual or estimated. First noticing that the Quem Beriz in Col. 28, Statement A letter 8th May 1814 was explained to be "a standard rental established by Colonel Munro for each Talook formed on a view of the collections under former Governments compared with the collections during the Company's Government, the Survey valuation and generally the resources of each Talook;" had the Koolwar system been continued it was proposed said Mr. Chaplin "that when the Revenue of any Talook should reach this standard, all subsequent surplus

"collections should be given up generally to the ryots of each Talook. This system was carried into effect in one Talook only Taurputree in this Zillah (Bellary) and was necessarily superseded on the introduction of Village Rents."

283. The comparison then was as follows:—

	Amount.				Ultimate rent as estimated for Fusly 1231 A. D. 1821-22.				Decrease.				Increase.				Percentage.	
																	Decrease.	Increase.
Quem Beriz ...	S.	P.	F.	C.	S.	P.	F.	C.	S.	P.	F.	C.	S.	P.	F.	C.	10½	
Rent of Fusly 1221 the last year of the Triennial Lease ...	8,47,375	2	27						78,033	7	38							
The actual collection of the rent of Fusly 1221 ...	8,02,737	35	14						33,495	41	25						4½	
Average collection of 7 years from Fusly 1215 to Fusly 1221 ...	7,25,740	44	59										43,550	40	10		5½	14
Collections of Fusly 1215 being the lowest Revenue collected since the Cession ...	7,19,316	40	74		7,69,291	39	69						49,974	43	75		6½	
Collections of Fusly 1217 being the lowest Revenue collected since the Cession ...	7,70,101	25	45						9,809	30	56						1½	
Exclusive of Fuslies 1220 and 1221 the two first years.	6,71,444	31	9										97,847	8	60		12½	16

284. The next comparison was the ultimate Decennial Rent with the actual collections of each year since the Cession as follows:—

Fusly.	A. D.	Actual Gross collections.			Ultimate Rent or Rent of Fusly 1231 A. D. 1821-22.			The Decennial Rent is.		Per centage.	
								Above.	Below.	Above.	Below.
		Str. Pags.	F.	C.	Str. Pags.	F.	C.	Str. Pags.	Str. Pags.		
1210 ...	1800-01 ...	4,70,293	40	12	...	...	...	2,98,999	...	38½	...
1211 ...	1801-02 ...	5,57,796	6	14	...	...	...	2,11,496	...	27½	...
1212 ...	1802-03 ...	5,68,888	35	3	...	...	...	2,00,404	...	26½	...
1213 ...	1803-04 ...	6,11,817	15	40	...	...	...	1,57,475	...	20½	...
1214 ...	1804-05 ...	7,18,631	18	53	...	...	...	50,601	...	3½	...
1215 ...	1805-06 ...	7,78,720	14	25	...	...	...	...	9482	...	1½
1216 ...	1806-07 ...	6,92,755	5	25	7,69,292	...	...	76,537	...	9½	...
1217 ...	1807-08 ...	6,71,063	19	69	...	...	...	98,229	...	12½	...
1218 ...	1808-09 ...	7,64,220	33	11	...	...	...	5,072	...	1½	...
1219 ...	1809-10 ...	6,84,792	0	62	...	...	...	84,500	...	10½	...
1220 ...	1810-11 ...	7,15,638	10	67	...	...	...	53,654	...	6½	...
1221 ...	1811-12 ...	7,25,350	33	39	...	...	...	43,953	...	5½	...

285. There was a small difference between the collections as stated in the Abstract A enclosure in Mr. Chaplin's letter of the 1st May 1813, and the collections as stated in the enclosure A in the Collector's letter of the 8th May 1814, but we stated that it was very immaterial.

286. The rent of the tenth year it was shewn exceeded in a small amount the rent of the other years, but we did not think that the difference was so considerable as to require a separate comparison to be made of each year. The difference we remarked would be easily traced and would not affect the general conclusions which might arise from the comparisons which had been exhibited.

287. The Decennial rent was below the Quem Beriz in the sum of Star Pagodas 78,093-7-38 or 10½ per cent. As the estimates taken for a "Quem Beriz" was formed little more than 6 years

In Diary Cons., 22nd October 1807.

Colonel Munro admits in his letter of the 15th August 1807, that the Survey value can never be expected to be realized to the full extent in any one year.

after the Cession of the country (Colonel Munro resigned in October 1807); we observed that it could not be expected to afford a very correct estimate of the future value of the Ceded Districts, and that subsequent experience had indeed proved its fallacy as a Talookwar estimate; that in some Talooks the Revenue had already risen to the Quem Beriz, while in others the Collector "could not anticipate the period when the Quem Beriz could be realized." It was, we said, in fact an estimate on which much reliance could not be placed when the nature of the materials of which it was formed were considered.

288. The ultimate Decennial rent after deducting the estimated remission required to convert the conditional rent into unconditional rent was shewn to be Star Pagodas 49,964-43-75 about the average collections for the last seven years, a sum equal to 6½ per cent. of the Decennial rent. It was Star Pagodas 43,540-10-10 above the actual collections of the last year of the Decennial Lease or 5½ per cent., and it was 1½ only below the highest Revenue ever realized by the Company from the Ceded Districts, and ¼ above the lowest Revenue collected of Fuslies 1210 and 1211* are excepted.

289. The ultimate Decennial rent exceeded the collections of every year since the Cession of the Ceded Districts-Fusly 1215 excepted, and was below that year as already shewn 1½ per cent. only.

290. The following Abstract Statement was subjoined in further elucidation of the amount of the Decennial Settlement in the Bellary Division, and to afford a view of that Settlement as apportioned on each Talook.

District Statement.

See letter, 8th May 1814. Statement A.	Rent of the 10th year of Fusly 1221 A.D. 1821. 22, Column 44.	Quom Beriz Column 28.	Average of seven years collections Column 31.	Highest Collections or Fusly 1216 Column 32.	Lowest Collections or Fusly 1217 Column 33.	Collections of the Rent of Fusly 1221 the last year of the Triennial Lease.	Decennial Rent above the average or Column 31 from 44.	Per Centage of Increase.	Abstract of the Collector's explanations taken from the Report of May 1813.
Talooks.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	
Bellary	48,433	50,304	44,224	42,841	41,111	49,151	4,209	8 1/2	Bellary.—Nine villages suffered severe losses during the Triennial Lease from failure of crops and other causes and produced great distress; exceeds considerably the average of seven years. There has been an increase of population and much black Cotton land held in Cowle now pays the full rent.
Kumplee	22,699	32,862	28,774	30,731	28,798	28,774	1,126	3 1/2	Kumplee.—No offer for 13 villages, they remain under Annamie. River channel water- cd. Villages have suffered of late years from the cheapness of rice when grain is dear the rent is easily realized. The Collector has rather looked to the average of former years than to the Jumma of Fusly 1215.
Harpanahally	45,080	49,040	49,846	46,718	48,855	45,119	1,834	3 1/2	Harpanahally.—A decrease in the first year. The inhabitants have suffered severe losses during the last Lease owing to a failure of rain, mortality and murrain. Owing to these causes many were reduced to poverty and others emigrated. The high Revenue of Fusly 1218 is part the cause of the distress.
Koodlagoo	48,689	53,659	45,842	50,237	43,815	42,773	3,747	7 1/2	Koodlagoo.—28 villages waste for a series of years still kept in the accounts without any good reason; the proportion of conditional rent in this talook was originally 16,369 Pags, out of 52,654 Pags, worse than useless to take the average of former collections because so large a portion of the rent is of a precarious nature.
Howanergullee	45,124	46,820	43,613	42,943	42,588	42,793	1,511	3 1/2	Howanergullee.—15 villages under Annamie; many of them almost ruined during the last Lease by failure of crops notwithstanding the Renters have not been pressed for their balances.
Advance	64,610	64,275	61,422	64,343	53,873	64,155	3,183	4 1/2	Advance.—This District in general is in a very flourishing condition; no material obstacle opposed the formation of the Lease in terms exceeding the average of former years.
Cooleem	41,463	46,773	37,172	44,321	31,101	40,809	4,291	10 1/2	Cooleem.—Has since Fusly 1216 been much distressed by a failure of crops settled short of the Revenue of Fusly 1216 has begun to recover, useless to grant easier terms, punctuality would nevertheless have been very doubtful. Good seasons supposed to occur once in three years. When the renter must save enough to pay for two indifferent.
Panchapollam	38,229	34,710	37,402	36,587	34,371	39,591	971	2 1/2	Panchapollam.—Much cultivation by Kutuddy peons who enjoy Inam lands, profits applied to extend cultivation influx of population from other Talooks and Kurnool, cause of increase of Revenue Quom Beriz already exceeded.

See letter, 8th May 1814. Statement A.	Rent of the 10th year of Fusly 1221 A.D. 1821. 22, Column 44.	Quom Beriz Column 28.	Average of seven years collections Column 31.	Highest Collections or Fusly 1216 Column 32.	Lowest Collections or Fusly 1217 Column 33.	Collections of the Rent of Fusly 1221 the last year of the Triennial Lease.	Decennial Rent above the average or Column 31 from 44.	Per Centage of Increase.	Abstract of the Collector's explanations taken from the Report of May 1813.
Talooks.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	S. P.	
Gootty	56,819	65,34	35,468	19,711	18,656	20,130	944	4 1/2	Gootty.—Crops have failed more or less for these six years past. Settlement made greatly above the average because an immense portion of probable Revenue would be given up in good years without ensuring any punctuality in bad ones; much waste, former Revenue very high. Population much decreased.
Yarkee	37,163	39,123	19,533	62,768	43,947	50,419	5,487	10 1/2	Yarkee.—Water by the Pennar River. Settlement exceeds the average 2,156 Pags, conditional originally.
Chennampullee	20,477	23,773	48,200	45,350	45,973	47,984	1,377	2 1/2	Chennampullee.—Much waste not likely to be brought under the plough until popula- tion shall have increased.
Raidroog	53,687	69,802	43,884	38,188	35,433	27,926	2,783	7 1/2	Raidroog.—This District has suffered much from unfavorable seasons, settled above the average but below Fusly 1215 benefits of moderation exemplified (see remark at length sheet 18 of Report.)
Taurputtree	48,231	45,520	43,884	38,188	35,433	27,926	2,783	7 1/2	Taurputtree.—60 villages settled in perpetual Lease. Quom Beriz too low, terms of rent will afford no plea for an abatement to the inhabitants of other Districts.
Taurmarree	35,574	42,973	32,701	38,188	35,433	27,926	2,783	7 1/2	Taurmarree.—Much well cultivation which is expensive. Survey rent too high. Many of the inhabitants have in consequence emigrated to the Poolevondah District in Cuddapah and to Taurputtree, population and Revenue reduced, large balances last year of the Lease low.
Anantpoor	31,987	31,943	29,170	38,107	24,225	25,797	2,817	8 1/2	Anantpoor.—Nothing particular. Two large tanks require to be rented on the con- ditional terms.
Penkondah	29,706	35,634	26,357	27,813	25,067	26,518	2,848	9 1/2	Penkondah.—Conditional rent originally 1/2 of the whole much tank cultivation. Decen- nial Lease collection expected to exceed the average of the last seven years.
Kodekondah	23,915	32,055	26,940	29,218	26,184	24,337	1,975	6 1/2	Kodekondah.—Much tank land originally settled conditionally, villages in general flourishing. Collections will not fall short of the average.
Mudackserah	23,700	28,048	19,159	24,247	14,314	21,103	4,541	19 1/2	Mudackserah.—Much tank land originally settled conditionally.
Dharmaver	47,039	54,641	41,030	48,815	35,719	41,903	6,009	12 1/2	Dharmaver.—A large portion of the cultivation depends on tanks. The inhabitants all of the most indigent class. No period anticipated for the realization of so large a revenue as the Quom Beriz is estimated at.
Deduct to be relinquished on settling conditional rents unconditionally...	7,70,356	8,47,375	7,19,316	7,79,101	6,71,444	7,35,740	60,039	7 1/2	
	10,061								
	7,69,292								

291. We explained that the percentage on the above Statement was calculated on the total before deducting the remission necessary to make an unconditional rent on the wet lands, because the remission in each Talook was not specified, the proportions we observed would be correct and there would not from this cause be any very great difference in the rate.

292. In the 8th para. of Mr. Chaplin's letter of the 2nd May 1812 he reported that he had succeeded in obtaining very satisfactory terms for Government in almost all the Talooks that were settled on the Decennial plan. There were some exceptions he observed to this Statement but they were chiefly confined to the Gooty District. In making his Settlement with the villagers we observed he chiefly kept in view the Jumma of Fusly 1220 and 1221, but on the whole had considerably exceeded both the last three and seven years' average. "In short when I have leisure," he added, "to submit the proper statement to your Board it will at once be seen that more advantageous terms could not under the permanent or perhaps any plan of Settlement be reasonably expected. They may be complained of as too high, but I have no apprehension of their being considered too low. Government having taken upon itself in some degree the contingencies of bad seasons, I have always thought it a duty imperiously incumbent on me to get the best terms procurable persuaded as I am that no permanent reduction would enable the renters uniformly to support the failures which must ever in ordinary years occur in particular Districts or villages."

293. And again in his letter of the 1st May 1813, Para. 21, the Collector observed "persuaded of the importance of the arrangements now introduced for the management of this Zillah as they concern alike the future interests of Government and the welfare of the people I have attended with no trivial anxiety to the formation of the Settlement and have avoided no pains to ascertain the actual resources of the Districts. My chief apprehension is that I may have taken too high an estimate of the capabilities of villages, but (should the measure appear to be expedient) it is a satisfactory reflection that any defects of judgment on this regard are susceptible of correction which would have been the case had the error been on the opposite side. "rents I have never lost sight of the Beriz of Fusly 1215* the reduced circumstances of particular villages arising and temporary causes induced me to more moderate views."

294. And in his letter of the 8th of May, Para. 14, the Collector stated:—"where the variation of season is so great as in this part of Districts it would be in vain to attempt to estimate with accuracy what may possibly be the amount of future defalcations below the actual Settlement. I have already availed myself of opportunities to state that in the very best years balance accrued under the present mode of management, and as it was impossible to foresee what misfortunes would happen no general reduction of the Lease Settlement would have effectuated a secured a fixed and certain Revenue to be depended upon under all circumstances. This is however an admitted defect of the farming system in general and the inconveniences of it are likely to occur frequently in this Zillah; but whatever may be the losses which the State may sustain from the contingencies of bad seasons or other calamities, I am persuaded that by keeping in view whilst making the Decennial Settlement the Revenue of Fusly 1215 our future average collections in spite of unavoidable failures will be upheld much above the medium of the last seven years instead of falling below it which would certainly have been the consequence had I adopted a lower standard."

* Fusly 1215 is the highest year of a series of 12 years.

295. The explanations of Mr. Chaplin we observed stated distinctly his reasons for making the Settlement so high, and although the instructions communicated to him at different times held out generally the average of the last seven years as the amount of the Decennial or permanent rent, he was also informed "that the assessment to be fixed on each village was to be as high as reasonable expectations of regular collections would admit, any remissions therefore which might be eventually necessary were to be considered as contingent evils to which the system is liable."

296. Our object as expressed in our Minute of the 1st July 1811 was "to fix the demand of Government as it now stands, to grant no reduction, to constitute private property; but to leave it to the industry of the people to acquire private property in the soil by improvements by raising the gross produce to such a degree while the Revenue stands still; that the proportions retained by the Ryots shall amount to two-thirds or three-quarters instead of only one-half of the gross produce."

297. To effect these objects we observed a maximum must be fixed, the demand must be limited; Government must never exceed but they may remit part of that demand and with the view to the immediate exigencies of the State we thought it better to make a Settlement so high as to require occasional remissions than to grant a reduction at once to secure the Revenue against losses which might never occur.

298. Mr. Chaplin himself we remarked appeared to consider as already stated, that considerable reductions would not have ensured the future punctual realization of the Revenue. This opinion therefore was that the rent should be high in all cases, that where remissions were necessary the excess of rent in some cases might compensate for the deficiency in others.

299. After the explanations given in the 21st Para. of the 1st May 1813 already quoted, Mr. Chaplin stated in the 22nd Para. that he thought it necessary to say thus much in order to shew that no hopes ought to be entertained that the Decennial Settlement would be realized without balances in the best of seasons; that mismanagement in many cases and misfortune in many more must every year occasion balances which it would be utterly impossible to realize from the Farmers "who seldom possess any visible or tangible property but their implements of agriculture and a few bullocks for the plough. I wished also to shew the Collector added, that, in unfortunate seasons it will frequently be necessary that the demands of Government for the full rent be mitigated and the most judicious lenity exercised in exacting the public dues. With every observance however of caution and circumspection we must sometimes err in estimating the means the renters possess of fulfilling their engagements and the measure of sending them to Jail being almost the only test by which to ascertain their solvency or insolvency the unfortunate and refractory are it is to be regretted sometimes obnoxious to a punishment which should be confined solely to the latter."

300. Under these opinions we remarked the question for consideration was whether the maximum adopted by Mr. Chaplin was "the demand as it then stood" referred to by us in our proceedings; that gentleman we observed had candidly avowed that his chief apprehension was that he might have taken too high an estimate of the capabilities of villages and he added "should the measure appear expedient it is a satisfactory reflection that any defects of judgment in this respect are susceptible of correction which would not have been the case had the error been on the opposite side."

301. The Settlement thus formed by Mr. Chaplin we remarked was evidently a maximum rent, a rent which there was little hope would ever be collected in full except in seasons more than ordinarily favorable. It "limited the demand" according to instructions, it granted "no

Adequacy of the Settlement discussed.

NOTE.—The Revenue was at its highest in Fusly 1215.

reduction to make private property," it left every thing "to the industry of the people" but it compelled us to join in Mr. Chaplin's apprehensions that the amount was too high.

302. We apprehended that under a rent so high the grants of remission must be much more general and more frequent than was contemplated by us. We hoped that by fixing the demand on the average collections of former years the means would be placed within the reach of a considerable portion of the renters of paying that average in all ordinary seasons with a hope of profit in many. It might nevertheless be necessary for fear of endangering the prosperity of the country to grant remission occasionally under adverse circumstances, but the main object of the plan was to place within the view and within the reach of the most intelligent renters the prospect of gain by limiting the demand to an amount which they knew the country had yielded in more years than one, and which however circumstances had changed under the Judicial system and emancipation of the Ryots, there was every reason to hope and none to despair that the country might soon be made to yield again under the vivifying influence of self interest.

303. But the maximum rent fixed by Mr. Chaplin was as high nearly as the highest Revenue ever realized under the vigilant superintendence of Colonel Munro, and the uncontrolled power exercised over the cultivators under the Ryotwar system and remarked that if as we apprehended the applications for remission were likely to be annual and very general, a great responsibility rested with the Collector to determine how much should be collected in cases of distress real or pretended, and great difficulty would be experienced by the Collectors and by us in preventing the consequences of over-collections.

304. In cases where the discretion and judgment of the Collectors are great, there might we observed be some security that the collections would not be carried beyond the means of the renters to pay, but as information of the extent of these means must in all cases be drawn either from the Native Officers or the parties interested, we conceived that there was danger that the utmost means might often be required, leaving the accumulation of surplus stock impracticable, and what we deemed worse reducing to a still lower ebb the present inadequate stock of the cultivators in the Ceded Districts, in short that ruin must be the consequence of over collection to any extent both to the interest of the cultivators and to Government.

305. If high rents could be considered as really advantageous to Government or a high demand although not realized even in ordinary years be favorable to the joint interests of Government and the cultivators, the Decennial Settlement as concluded by Mr. Chaplin might we thought be considered as quite satisfactory; but in what degree the Settlement was considered satisfactory to the renters would we observed be best understood by the following remark of the Collector incidentally made certainly, but conveying we concluded a true state of their feelings "if the renters" said Mr. Chaplin "are to have the option either of going to Jail or losing their Lease they will not balance in giving the preference to the latter alternative which will by many of them be considered rather as a boon than as a hardship if not followed by some punishment."

306. This state of the feelings of the renters we remarked was confirmed in a great degree by Mr. Chaplin's Report on the result of the first years of the Decennial Lease, in which it was stated that "the fear of losing the hereditary management of their villages which has descended to them by custom immemorial from their ancestors has induced the greater number (of the Renters) to accept the Lease on such terms as were prescribed to them. Had it been left freely to their own option few would have taken it under all the risks and uncertainties attending the irregularity of seasons peculiar to this part of the Peninsula and under the dangers which they

from Mr. Chaplin, 20th September, in Cons., 8th October 3.

"run of being unable to fulfill their contracts with Government in consequence of the freedom acquired by the Ryots of throwing up their lands and emigrating to other parts of the country. Under the Aumani system of management they had every aid from the Revenue officers in promoting the cultivation and realizing the collections of the village and were for the performance of these duties permitted to hold their Enam lands and the full share of the produce of the Sircar fields in their own occupation without being responsible for losses from different crops, lowness of prices or other contingencies, which from the necessity of circumstances must constantly occur to occasion failures amongst the lower classes of Ryots; the very limited proportion of the renters who from accidental circumstances or from the inaccuracy of information received at the time of making the Settlement have obtained their villages on comparatively easy terms or who from possessing some substance have been able and well disposed to encourage the exertion of their tenants in bringing under tillage the waste lands consider the present renting system to be preferable to the Ryotwary. The number of persons thus circumstanced is however very circumscribed and whether or not it is likely to increase can only be determined after a few years' experience which will in all probability comprehend some bad as well as good seasons."

307. We called the attention of Government in this place to the reports of Mr. Chaplin on the first years of the Decennial Lease or Fusly 1222.

308. There were we observed parts of the letter of the 20th September 1813 which would be noticed by us when we should report to the Governor in Council on the result of the Settlements in the several Districts where the Decennial Village Lease system had been introduced; in the meantime we deemed it sufficient to remark that the Collector had been compelled to make a considerable reduction in the Jumma of Fusly 1222, the first year of the Lease, "owing to the losses sustained by the renters during the last Lease (meaning the Triennial Village Lease,) and the very great falling off in the extent of cultivation in consequence of the liberty acquired by the Ryots of relinquishing their lands either in part or in toto."

NOTE.—Average of years.
from Fusly 1214 to
Fusly 1220 ... 7,13,551 44 65
Settlement of Fusly 1215 ... 6,96,753 22 59
Difference ... 21,808 22 6
See 4th Para. of Mr. Chaplin's letter, 20th September 1813.

309. Under this reduced Settlement, judging from a view of the returns of cultivation (on which he stated that little dependence could be placed) the Collector conjectured that about five in a hundred had perhaps gained by their bargain during the past year; that several had the full share of the produce as cultivators, but that a greater proportion had been The causes of this rather unfavourable view of the result of the first year of the Decennial Lease were detailed by Mr. Chaplin and we signified our intention of bringing them again for the consideration of the Governor in Council.

310. On the whole it appeared that although the rent of Fusly 1222 was about 22,000 St. as or about 3½ per cent. below the average collection of seven considerable difficulty had attended the realization of the Revenue from causes some of which were represented to be of a permanent and some of a temporary nature.

311. If the consequence of the high rents during the Triennial Lease were felt in making and realizing the Settlement of Fusly 1222, the same consequences we remarked would result from the too rigid collection of high rents during the Decennial Lease, in other words if the high maximum rents were collected in full without due consideration whether the renters had or had not the means of fulfilling their engagements, the means of future cultivation and prosperity

would be destroyed. Of this Mr. Chaplin appeared fully sensible for he observed in para. 5 let 19th July 1814 :—"The renters must be considered as contractors for a given maximum rent the payment of which Government has the option of enforcing wherever practicable, but which it will be frequently prudent and expedient to forego with a view to prevent that depression of the resources of the country which invariably results from the rigorous exactions of an assessment incommensurate with the actual cultivation of the year."

NOTE.			
Balance.	Fusly	Ps.	P. C.
	1219	1,976	7 74
	1220	16,345	2 42
	1221	26,275	41 16

On the 30th June 1814.

312. That the rents during the Triennial Lease were too high and were collected in the Bellary Division to an extent which deprived the cultivators in many cases of the means to cultivate in the succeeding year to the extent they had been accustomed seemed to be admitted. The balances still out-

standing for that Lease we deemed further evidence of a high rent. The effect then of a high maximum rent might thus be observed be judged of from the effect which had followed in many Districts from a too rigid collection of a too high demand during the Triennial Lease.

313. In a letter dated the 19th of July, Mr. Chaplin reported the result of the Settlement and collections of the 2nd year of the Lease or Fusly 1223, and remarked "on consideration however of the general state of the season the unusual extent of land brought under cultivation and the returns which it yielded. I consider the year to have been much better than an ordinary one and the prices of grain having kept up to at least their medium standard, it may be supposed that the Government share of the produce ought to have been realized with comparative facility, various obstacles have occurred however to frustrate this expectation," and these we observed were enumerated in the 2nd Para. of the Collector's letter. The para. concluded with an observation "that under the old mode of management a Revenue much higher than the present might unquestionably have been drawn from the District."

314. It formed no part of the plan of the Village Lease system as explained in our general instructions to draw in the best seasons the utmost Revenue from the land that the land might be capable of yielding. Such a measure would we observed have perpetuated the evil of the native system which looked for high rents in good years and endeavoured by the difference in price to avoid the losses of bad years; but even the Ryotwar rent did not closely approximate to this native system, it approached much nearer the village rent system, each cultivator was a renter and paid a fixed sum for the land he cultivated whatever might be the state of the season and the price. The remissions under this system preceded the conclusion of the engagements for rent. Under the village rent system the remissions must follow the conclusion of the engagements and ought to be made, in other words, the necessity be as easily ascertained under the one system as the other.

315. The rent under the Village Lease system we observed was directed to be formed on an average which of course, include a portion of good, indifferent and bad years. If more could have been collected under a Ryotwar system during Fusly 1223, it must we conceived be a satisfactory reflection to know that what had been relinquished under the Decennial Lease system had gone to increase the means either of the renter or under cultivators, and that the increase of the means of either class must ultimately tend to diminish the difficulties of realizing the Revenue in seasons less favorable.

316. In the 5th para. of his letter Mr. Chaplin contemplated the impossibility of realizing the Revenue in a bad year without such general and extensive failures on the part of the renters as would be sufficient to prove the idea of a fixed rent payable under all circumstances to be in a great degree fallacious. In reply to this observation we only remarked that it was not expected under the plan

of the Decennial Village Lease Settlement that the Revenue would be collected in full as well in very bad as in very good seasons. The average which was directed to form the basis of the Settlement did not provide for such a contingency. On the contrary it was as already explained distinctly stated that in such cases Government would be prepared to incur the loss or more properly speaking would be content with less Revenue in years of such calamity.

317. If Mr. Chaplin were asked as to the best means of avoiding the evil (of extensive failure in bad years) he should, he stated be much at a loss to point out a remedy. "The most natural one that suggested itself he observed was the reduction of the amount of the Settlement, but with the decrease of the burthen there would probably be a proportionate decrease of the industry of the people, and no extent of reduction which the Government would consent to (not even one-third) would cover the losses that would occur in case of an extensive failure of the monsoon, while on the other hand a moderate abatement would not entirely secure the realization of the Revenue even in good years, so that the evil would be hardly sensibly diminished by the adoption of such a palliative measure. There are besides other objections observed the Collector to making any reduction, for if it be made at all it will be necessary that it should be general because a partial remission would induce the renters of those villages that did not participate to relax their exertions in the cultivation of their farms in the ensuing Fusly under the expectation of obtaining similar indulgence. After weighing these circumstances I am disposed to think it will be advisable to allow the Settlement to remain unaltered. Government is under an engagement to make remissions for extraordinary misfortunes, and when the calamity occurs it will not of course object to redeem this pledge; for although in making the Settlement this was not made known to the renters, yet in accepting the management of their villages they felt confident that the usual liberality of the Government would in the contingencies contemplated be extended to them. They must therefore be considered as contractors for a given maximum rent, the payment of which Government has the option of enforcing wherever practicable, but which it will be frequently prudent and expedient to forego; with a view to prevent that depression of the resources of the country which invariably results from the rigorous exaction of an assessment incommensurate with the actual cultivation of the year. It is a defect of the present system that all profits where any accrue are absorbed by the renters, and do not appear in account to counterbalance the losses, which owing to their poverty must in most cases be sustained by Government. This is however an admitted evil in the farming system. In bad years the claims for remission will be nearly universal, in good years partial abatements cannot will be refused for losses. Here therefore (to use the expression of a political economist in treating of the same question) "is an unequal bargain, the farmer may gain, the State must lose."

318. We stated that although under the Ryotwar system the Revenue collected for the Government fluctuated and was sometimes high, it was also sometimes low. The cultivators we observed might be said to have been always poor and a large proportion in a situation little better than day labourers. The share taken by Government exceeded in many cases half the produce, and these labourers were compelled to cultivate more land than they had the inclination or means to cultivate. It had already been stated as our opinion that it was not desirable to perpetuate this poverty and this coercion. Under the existing system Mr. Chaplin admitted that the under-tenants had derived material benefit and he implied that the farmer might gain and the state must lose."

We did not arrive at the conclusion that the farmer's gain was the State's loss. On the contrary we were decidedly of opinion that the renters must gain before the State could, that is, before the country could be said to be in a prosperous state. A farmer of Revenue we observed is a different character from a farmer of land, and we remarked that if the politi-

cal economist quoted by Mr. Chaplin alluded to the former character the doctrine was not quite applicable to the village renters, because they were both farmers of land and farmers of Revenue; they not only contracted to pay a rent for the land they cultivated, but

Note.—The number of renters in the Bellary Division is 4637 only so that they bear no proportion to the number of cultivators, but the renters are understood to be the principal cultivators in each village that is they occupy land in a greater proportion than their numbers bear to the total number of cultivators.

to collect the rent due by those who cultivated without being renters. If these farmers gain we were of opinion that the State must gain. There was a wide difference we observed between a Revenue *paid* and a Revenue *collected*. The former might be said to be the voluntary contribution of an industrious and prospering Farmer to the state from which he derived protection. The other the coercive collection of what had been declared (in some degree arbitrarily) the dues of Government.

When the demand had been fixed as described, the cultivators we remarked must often have had cause to apprehend that its full liquidation would leave them without the means of subsistence; at least without the means of replacing their seed grain and waste of stock. We conceived it difficult otherwise to account for the disposition so general in the cultivators to avoid fulfilling their engagements for the general application for advances of money to enable the ryot again to commence his cultivation and for the severity formerly used in enforcing the payment of the Revenue.

320. If these apprehensions did exist—if this coercion was practised—if advances of money were annually necessary, it must we presumed be admitted that the demand of Government, in other words the proportion of the produce taken as tax or its equivalent in money must have been so high as to oppose every hope of improvement in the condition of the cultivating class of the population.

321. Under the system of a Decennial Lease the most desirable and the most important object of the plan seemed to us to have been obtained. It appeared to be admitted that the lower classes of cultivators and under tenants had materially benefitted by the liberty they had acquired of relinquishing land and of obtaining a reduction in the assessment. An improvement in the condition of the lower classes we concluded would at no distant period increase the means of the higher classes namely of the renters. The critical period we remarked would be during the first years of the Lease, or during that period that the greatest discretion and judgment was required by us in fixing the maximum rent, and by the Collectors in its realization that the fatal consequences of over collections might be avoided.

322. We observed that the plan of the Decennial Settlement had the benevolent object in view of creating private property, not by lowering the assessment which would certainly be the shortest and most effectual way “but by encouraging improvements and by raising the gross produce to such a degree, while the land Revenue stood still that the proportions retained by the “ryots would amount to two-thirds or three-quarters instead of one-half of the gross produce.” The gross produce we observed must be increased and the improvements must be made by the augmented means and increased exertions of the cultivators. These means are allowed to be inadequate at the present time to the proper cultivation of the lands usually under tillage, but allowing much for increased industry under a limited demand, it appeared evident that the true foundation of the hope that the country would improve under the Decennial Lease must rest on the conviction that the means of the people would be augmented, or in plain language that they would gain by their rents. If they did not gain by their rents, there would we remarked be no motive for increased industry and without the cultivators gained an accession to their agricultural stock there could be no hope that the country would improve during the Lease.

323. It had been urged that high rents were of themselves a spur to industry unless the demand was high the cultivators would not exert themselves. We apprehended such an incitement would be of little avail with the natives of this country whatever might

effects in other countries that apathy and despair were more likely to be the result than vigorous efforts to accomplish the payment of a rent regulated on such a principle. We remarked that it was not found that profit obtained in this country by trade or by other means weakened the incitement to exertion, and that it would be arguing against the evidence daily presented to us to suppose that the prospect of advantage or the actual attainment of profit would diminish the desire to augment that profit.

324. We admitted that it was quite true as observed by Mr. Chaplin, that were the rents reduced ever so low, they could not be collected like the permanent rents in all seasons under all circumstances, but we held that the inverse of this proposition not less true, that the agricultural wealth cannot be augmented under rents which are so high as to afford no hope that they can be collected in full in ordinary years or as Mr. Chaplin expressed it in the best “best of seasons.”

325. As we could not concur for the reasons stated above in Mr. Chaplin's opinion “that it would be advisable to allow the Settlement to remain unsettled” we recommended to Government that instructions should be sent to Mr. Chaplin to revise the Settlement and that he should be authorized should the experience of Fuslies 1223, 1224 and 1225 justify the apprehensions entertained by us that the maximum rent was too high to reduce it in all cases where necessary to the average of the last seven years and where absolutely requisite to the average of a more extended period. We did not intend by this recommendation to confine Mr. Chaplin to the averages mentioned, it was meant that he should be referred to them as a general guide only. Mr. Chaplin in a former letter had stated that such a revision as was proposed could be easily made, and we expressed our confidence that Mr. Chaplin would execute the duty with his usual zeal and judgment.

326. The balance outstanding for the two first years of the Decennial Lease on the 30th June 1814, were stated as follows:—

	S. P.	F. C.
Fusly 1222	4,419	42 62
Fusly 1223	1,26,082	22 16
Total...	1,30,502	19 78

327. We announced our intention of calling on Mr. Chaplin to report what part of the balance of Fusly 1223 had since been collected, and to state to what extent he deemed a remission of the balances to be necessary.

328. We also mentioned that we intended furnishing Mr. Chaplin for his guidance in the granting of annual remissions with an extract from our Proceedings and the orders of Government on the subject of remissions as entered in our Proceedings on the Decennial Settlement of the Southern Division of Arcot.

329. In the Puttah which was issued to the renters it was provided that (1st Clause) “All Waste Lands, dry, barren, and garden lands, with the exception of freehold lands and the Aumanie waste which is reserved by the Sircar are comprehended in this Lease or Puttah; a list of fields included in the fixed assessment (or Qum Beriz) and a list of those included in the conditional or Shurtee Be will be signed, sealed and delivered to you and you will take possession accordingly.”

2nd Clause.—“Should it be expedient to change land in order to let it remain fallow once or should land from any particular reason become waste and her land be required”

3 yrs

"in lieu of it you are to state your reasons, to make out a list (according to the fields) both of the lands that you wish to relinquish and of the Sircar Aumanie waste that you require in exchange and to deliver the same to the Amildar who (if it be deemed expedient) will give you authority under his signature; you may then cultivate the land which you receive in exchange and the land which you relinquish will be entered under the head of Sircar Aumanie waste."

3rd Clause.—"In the event of your cultivating any of the Sircar Aumanie waste land without having previously obtained written authority for that purpose, twice the amount of the Survey Assessment of such land will upon the fact being proved be collected from you."

330. And where the waste land had been given up to the renter the following Clause was inserted. (Additional Clause inserted in the Puttah of particular villages.) "You are to act according to the contents of the above written XIV Sections in addition to which you having made reasonable offers of your village and having requested that the waste land also may be assigned to you the waste land has accordingly been so made over to you upon the following conditions which have been established in order to prevent any loss arising to renters or other villages or to villages under Sircar Aumanie."

331. On the subject of waste the Collector in his report stated.

332. With a view to keep within some bounds, but without entirely discouraging the competition alluded to, which though in many respects advantageous to the interests of the community, might be grievously injurious to Revenue, I have on all occasions where I have given up the waste (which I have done very generally) taken a Mochilka from the Renter binding him not to grant upon any pretence, encouragement to ryots to desert other villages under penalty of making good whatever loss may arise to the neighbouring farmers; from a breach of his engagement I do not expect to be able, nor did I intend rigidly to enforce the performance of this engagement, but it is of great use in preventing the combination of Ryots against Renters which are by no means unfrequent amongst the former who not uncommonly desert their villages in bodies with a view to force down their rents without even having a pretence that the renter has ill-treated them.

333. "Some villages" the Collector observed "are so situated that large tracts of waste which had been lately in cultivation could not be included in the rental in consequence of the renters being disabled by the reduced circumstances of themselves and their ryots to agree to any terms at all correspondent either with the extent or immediate capability of such lands, which at the same time if not reserved might have afforded to them the means of making unreasonably large profits. In order that Government might participate in such eventual profits I found it necessary in a few cases to keep these lands distinct from the village until increased wealth and population should create proposal for a reasonable Quit Rent. That the inhabitants might not however be without inducement to bring them into cultivation, I added separate clauses to the Puttah by which they are entitled according as their offers were low or high to from 10 to 15 per cent. of these lands with a reservation of the remainder to Government. The number of villages thus situated amounts to 179."

334. "The beneficial operation of the above arrangement has already been such as to induce the renters of several villages to come forward with additional offers on condition of the reserved waste being relinquished to them."

335. We were happy to observe that the waste land was stated to have been very generally. Our opinion on the impolicy of reserving the waste in the hands of the renters had already been recorded. The difficulty of doing so might we observed be estimated.

Clauses inserted in Mr. Chaplin's Puttah we remarked that it would be a serious evil if the Renters under the Decennial Lease should in all cases have to apply for permission where they might wish to change the land under cultivation. It was our opinion that the reservation of the waste could only tend to depress industry and to perpetuate fraud, for where the waste should at any time be cultivated every art would be practised to conceal the cultivation for fear of additional assessment or to make it be believed, that it was only exchanged land and not waste which has been brought under culture.

336. We noticed that it was a leading object of the plan of the Decennial Rent to leave the Renters as little under the authority and influence of the Native Revenue Officers as might be compatible with a due realization of the Revenue, and that the continual scrutiny required to ascertain whether any of the waste had been cultivated would add to continual vexation and keep open the door of abuse and continue the practice of the extortion too frequently resorted to by Native Revenue Officers.

337. Of the injurious effects of such scrutinies to the renters themselves, a clearer proof could not we remarked be adduced than the circumstance of several renters in the Cuddapah Division having exchanged their Shurtee for unconditional rents without any reduction in the terms rather than submit to the trouble and vexation attending the necessary investigation into their claims to remission on account of a deficiency of water.

338. Mr. Chaplin we observed excluded all taxes personal and professional from the rent and furnished very minute and satisfactory information on these sources of Revenue; we stated that the future collection of this Revenue would be provided for in the Regulation under consideration, that the material and information furnished by Mr. Chaplin would greatly facilitate the preparation of the Regulation, and in the mean time that the Revenue derived from personal and professional taxes would be collected as heretofore.

339. The Collector we remarked, had provided in Clause VII of the Puttah that the renters were to grant written agreements to the cultivators as laid down in the existing regulations and very properly stipulated, that the Survey rates of assessment were not to be changed or any excess on those rates collected unless with the free consent of the cultivators. All collections on account of Grama Kurch, Pagoda fees, extra assessment for losses were forbidden, as also all anticipation of rents.

340. We deemed it expedient that the Curnums should enter into Mochilkas under a heavy penalty not to sanction such assessments, and that Curnums should be required whenever called upon by any party in the rent to exhibit to him the village accounts or to give him extracts thereof should they be demanded.

341. On the forfeiture of a Lease the Renters we observed were declared responsible for all losses which might arise during the term of the Lease.

342. In concluding our proceedings on Mr. Chaplin's reports on the Decennial Lease Settlement, we felt ourselves called on to record that the able and perspicuous manner in which Mr. Chaplin had detailed his Proceedings was highly satisfactory to us and creditable to that gentleman. Mr. Chaplin also evinced a most anxious desire to conform to the instructions he received for the introduction of the Decennial Lease Settlement into his District, and though we thought that the amount of the maximum rent should be revised and lowered if necessary, yet we considered Mr. Chaplin entitled to our approbation for the manner in which he carried our instructions into effect.

From Mr. Secretary Hill, in
Cons., 24th November 1814.

343. The orders of Government in reply to our Proceedings above recited were transmitted to us under date the 25th of October last.

344. In reviewing this Settlement the Honorable the Governor in Council proposed to adhere to the principles laid down in the orders of Government relative to the Decennial Settlement in progress throughout these territories, and more particularly in the Proceedings upon the Settlements which were already concluded for the Southern Division of Arcot and for the Cuddapah Division of the Ceded Districts.

345. It had been stated that the Bellary District comprised 2690 villages, of which 151 had been settled permanently, 2173 for ten years, 28 for five years and 44 for three years, and 294 including Shetrium villages remained unsettled. It was necessary we were informed under the orders of the Court of Directors dated the 16th of December 1812, that the permanent renters should be informed that their Leases would expire at the end of ten years, unless renewed with mutual consent on their part and on that of Government; and desirable that the few Leases for three and five years should be extended to the period when the Decennial Leases would terminate. The Decennial Lease having taken effect from the beginning of Fasly 1222 and being therefore in its third year, it was observed that no time should be lost in prolonging the Triennial Leases, as the worst consequences had in every case resulted from the expiration of one Lease being allowed to precede the settlement of another.

346. It was remarked that the Collector had formed the Settlement with the proper description of persons, having given the preference to Potails who had been renters in the former Triennial Lease even though other competitors offered substantial security for a higher rent, and having after them admitted in succession Curnums and others who had been Triennial Renters and then Potails, Curnums and others who had not been so. The numbers of each class were enumerated as follows:—

1st Potails ...	...	1,848
2nd Curnums	who had been Triennial Renters ...	352
3rd other ...	...	181
4th Potails ...	...	1,135
5th Curnums	who had not been Triennial Renters ...	425
6th other ...	...	746

Making in all ... 4,687

347. As the Curnums who became renters had been required to forego their office and the Enam attached to it, the Governor in Council considered them, next to the Potails, the best description of renters that could be obtained. It was observed with satisfaction that the numbers of the several classes of renters were so much in proportion to their respective degrees of eligibility.

348. It was remarked that the different renters for the same villages were conjointly and separately responsible for the rent, but that it appeared from the first article of the Puttah that there was a Head or Manager, a provision which if it proved effectual, would obviate the grounds of apprehension for the propriety of management under several renters, whereby the Collector of Cuddapah was led to consider it desirable that they should be few in number, and would give additional weight to our suggestion; in our Proceedings upon the Cuddapah Settlement that the responsibility for the rent to Government should if possible be made to reach to those whom it might be impolitic to entrust with the management of villagers, we were informed that this part of Mr. Chaplin's plan should be particularly brought to the notice of the Collector of Cuddapah.

349. The Governor in Council regretted that the Collector had judged it necessary to deprive those Potails who did not accede to the terms considered by him to be reasonable, both

of the whole of their Enam land and of the right of continuing as heretofore to occupy it, on payment of the proper rent to the renters who supplanted them, a severity not exercised towards Potails under similar circumstances in the adjacent District of Cuddapah. This point we were told would again be adverted to in a subsequent part of the proceedings.

350. The Collector it was remarked had in perfect consistency with the instructions under which he acted and with great propriety postponed the establishment of a *Shist* or ultimate standard of Revenue, as he stated that it would occupy him fully for two or three seasons to estimate accurately the capabilities of the different villages, and it was observed that he had concluded the Decennial Settlement on the best information regarding those capabilities of which he was at that time possessed.

351. The Settlement was observed to be like all the others exclusive of professional and personal taxes, and to entitle the renters to collect only the quit-rent of Enam lands, and as specifically provided in the fourth article of the Puttah, such rents from other lands as might be in conformity to the established usage of the several villages.

352. The provision regarding the interchange of Puttahs and Mochilkas between the renters and the ryots was remarked to be perfectly sufficient; but the Governor in Council was concerned to learn from the Collector's letter dated the 19th of July last that it was seldom observed. It stated to be the Collector's business to enforce the observance of it by explaining to the renters that their Leases would otherwise become void and if necessary by cancelling some Lease on that account.

353. It was remarked that the Collector had very generally relinquished the waste land to the renters, and that he seemed to have thought it necessary to explain rather why he had reserved any part of it than why waste of vast extent and infinite in quantity (according to his own expression) had been given up. It was observed that we had commented on the policy of this part of the arrangement formed by him, and in support of it had referred to the additional clause of the Puttah applicable to those cases in which the waste had been reserved. It appeared from that clause that waste land was constantly required to supply the place of land exhausted by tillage or otherwise rendered unfit for cultivation, and the Governor in Council was pleased to observe that we dwelt with great force and justice on the evil consequences of reserving in the hands of the Collector or his servants any portion of that power of scrutiny into the management of the landholders of the country, which it was a main object of every Settlement of Land Revenue to put an end to, but which it would still be necessary to exercise, if from year to year waste land were to be exchanged for land once cultivated which had become unfit for further culture. The Governor in Council fully and cordially concurred in the sentiment by which we had been actuated in our observations on this point, conceiving the control of public officers which is substituted for the feeling of self-interest to be perhaps the worst feature of the Ryotwar system, as it had in its best form been administered under this presidency; and moreover looked upon the argument advanced in our proceedings dated the 21st of July in favor of the relinquishment of waste land as carrying with it greater weight than any other which in the course of the discussion had been submitted to Government. Adhering however to the opinion more than once expressed, the Governor in Council thought that waste land of such vast extent, which might on the one hand be of great value to those who acquired possession of the land already cultivated, or if they set little value on it, might ultimately prove so valuable to the Government, ought neither to be indiscriminately retained nor relinquished on any sweeping conceptions of general propriety and expediency, but that the question ought in each particular case to be maturely considered with reference to every circumstance practical as well as theoretical, which bore upon it. We were informed that we must keep in remembrance that the necessity of relinquishing the waste land had been pointedly urged as an objection to the Village Lease system, and that it behoved us unless

we admitted the force of the objection, to shew clearly either that the relinquishment was not necessary, or that the necessity resulted from some more inherent cause than the particular system according to which the land Revenue was settled and ought not to be urged as matter of objection against the present system. The Governor in Council therefore expressed a wish that we should communicate to the Collector of Bellary the observations concerning it contained in the Proceedings on the Settlements of the Southern Division of Arcot and the Cuddapah Division of the Ceded Districts.

354. It was observed that although the Collector of Bellary had expressed less apprehension on account of the extent of the Enam lands in his District, than was expressed by the Collector of Cuddapah, yet as they appeared from his letter of the 2nd of November 1809 to be very extensive, that it would be proper that we should also communicate to Mr. Chaplin the observations concerning such lands contained in the Proceedings of Government on the Settlement of Cuddapah.

355. In our Proceedings upon the Settlement of Cuddapah, we had stated that we would in our present proceedings renew the consideration of the subject of conditional rents. The fraudulent claims to remission of rent, the partial cultivation of the lands, and in cheap years the intentional waste of water attendant upon a conditional Settlement of the Revenue were such forcible objections to that mode of Settlement, that the Governor in Council saw great cause to be satisfied that the rents at first settled conditionally had been in a considerable proportion settled absolutely with an abatement of Revenue, and that the remainder amounting to Pagodas 30,192-22-40 was about to be settled in the same manner with an abatement of about one-third of the rent. The Governor in Council was convinced that the commutation of the original Settlement would prove advantageous to both parties.

356. The rent of the whole District for the tenth year, (where it would have attained its highest point, though the gradual rise was very small) was remarked to amount to Pagodas 779-1-69, from which one-third of the conditional rent as stated above was to be deducted, leaving Pagodas 769,291-39-69. This amount it was observed exceeded any average whatever of the Revenues hitherto actually collected from the District, for it exceeded the amount collected in any year except one and fell short of that only in the small proportion of $1\frac{1}{4}$ per cent. It was so high indeed that the Collector himself had warned us to entertain no hope that it would be realized without balances in the best of seasons, and had admitted that the renters would consider the loss of their Leases rather as a boon than a hardship.

357. It was observed that there was no occasion for a present rent unreasonably heavy, with a view to protect the future interests of the Government, for that the existing Leases are not perpetual, and the Collector had postponed the establishment of a *Shist* or permanent standard of Revenue. We were told that it was only therefore in relation to the immediate interests of Government that the advantage of a high rent required to be considered. The Collector was of opinion that a high rent was desirable in order that the excess of some parts of the District might always make up for the deficiency of others, and on that point it was observed that we were fairly at issue with him.

358. It was remarked to be our opinion that the depressed state of the country produced by the high rents of the Triennial Lease was likely to be continued by the high rents of the new Lease, that it was not the object of the Government to drain the country in all seasons of the highest rent it could yield, that the people must profit by this moderation, that the State did not lose what the people gained, and that the rents ought to be low enough to afford good ground to hope for their collection in ordinary years. We therefore recommended that the rents should be reduced at least to the average rate of the collections in the

last seven years. The Governor in Council heartily assented to all our observations and considered them to be dictated by the true policy that ought to govern our system of Revenue management; we were told that it was not a temporary but a perpetual interest which the Government had in the prosperity of the territories they had acquired, and that all their Revenue Settlement ought to be framed distinctly with a view to that great principle.

359. We were however informed that there might be ground for the Collector's apprehension, that in a country like Bellary subject both generally and partially to such vicissitudes of season, the average collections of the seven years preceding the present Lease could not be realized unless the Settlement were concluded for a larger amount. The Governor in Council suggested by the best way to reconcile the two objects of impressing the renters with the belief that they were to be left to enjoy the fruits of their successful labours in a favorable season, and at the same time providing a security against continual failures of Revenue might be to extend throughout the District some modification of the plan of Settlement adopted by Mr. Chaplin at first in only two villages and since introduced into those villages the conditional rent of which had been rendered unconditional.

360. We were informed that should it be practicable to adopt the foregoing suggestion, the Governor in Council authorized us to direct that the rent should be reduced to the seven years' average. It did not appear that the Collector in framing his Settlement had adhered strictly to any general basis, and it was thought that it would not answer the end in view, nor any other good end to require him now to make his Settlement conform to the seven years' average. It was noticed that we had approved of the manner in which his discretion had been exercised in apportioning the aggregate amount of the assessment, and had expressed our entire confidence in his zeal and ability; and the only difference between us was remarked to regard the standard by which the aggregate amount of the assessment ought to have been determined. It would therefore we were told be sufficient to alter that standard by reducing it to the average amount of the collections for seven years and to leave Mr. Chaplin to apply it according to his information with respect to the resources of the different parts of the District. The Governor in Council desired however that he might be furnished with a copy of the judicious rules under which Mr. Ravenshaw had modified the application of the general basis adopted by him in framing the Settlement of the Southern Division of Arcot.

361. Again adverting to the consideration in which the Potails who had been ousted from their Enams, were placed by that circumstance. The Governor in Council observed that without inquiring how far they ought to be considered in their capacity of Potails as public servants or independent landholders, and how far the Government had an indisputable right to deprive them of their Enams as the wages of services which, by refusing to rent their villages, they were taken to have refused to perform, this much was universally admitted; that they had the best right and were best qualified to be renters, and that it was therefore matter of regret when they declined acceding to the terms offered to them by the Collector. It was observed that if those terms were considered not only by them but also by us and the Government to be too high, it seemed reasonable that they should have the option of accepting any better terms on which their villages might be leased. It was remarked however that should the present renters be willing to retain the villages without reduction, or rather should they refuse to give them up, they must be allowed to retain them, and that this inference would then necessarily follow that the rents imposed by the Collector were no higher than the renters could afford to pay, and that the Potails ought to have agreed to them; but supposing the present renters should consider it a boon to be relieved from their engagements, the Governor in Council desired that the villages which under the present resolutions were to be leased on reduced rents might again be tendered to the Potails who had been ousted from them. The Collector was directed however to be careful not to cancel one obligation before the other was entered into, lest any considerable part of the District should thus be thrown out of lease.

362. The Governor in Council trusted that the renters understood from the terms used in the Puttah that coins except such as were issued from the Company's Mint would in case of dispute be considered a legal tender of payment of the rent.

363. Two years of the Decennial Lease it was remarked had already expired, in both of which there was great reason to rejoice that the season had been favorable. A few more favorable seasons with moderate rents it was observed would ensure the success of the Lease by removing those grounds on which the Collector entertained such serious apprehensions from the consequences of a bad season. This consideration it was observed furnished a strong motive for accomplishing as speedily as possible the intended reduction of the rents. It was stated that a reduction of rents actually stipulated for might produce perhaps an effect even more salutary than would have resulted from an original establishment of moderate rents, by inspiring the renters with a confidence in the regard entertained by the Government for their prosperity. The measure would it was remarked at all events to the extent of its operation, enable the renters to appreciate the advantage of a fixed limit to the demands of Government upon the land, and ought to induce them to exert themselves to make good in unfavorable seasons the rent which generally yielded them a profit.

364. It appeared from the Collector's representations that the renters, with few exceptions, would prefer the old Ryotwary system, but that the Ryots were universally ameliorated in their condition by the new system and naturally gave it the preference, such a state of things was observed to be very different from that which the new system had been charged with producing, and Mr. Chaplin's descriptions of it was remarked to be the more valuable as coming from a man of ability, who from the beginning had been the most resolute advocate against that system. Mr. Chaplin indeed dwelt continually it was observed upon the emancipation of the Ryots, their knowledge of the independent situation in which they were placed by the Regulations, their endeavours to force down their rents, and the increasing dangers to which the public Revenue was exposed by the development of the Judicial system; and plainly intimated that in his opinion, the restraint formerly imposed upon the Ryots, with respect to retaining or rejecting land, which had been under cultivation, ought still to be exercised, though he had stated in his letter of the 2nd of November 1809 that he was fully aware that complete freedom in that respect, must ultimately be granted to them, we were informed that it was no more than was expected that difficulties would be experienced by Mr. Chaplin and other Collectors in consequence of setting the ryots free from the grievous oppression of being retained as mere villians of the soil in consequence of the great diminution of the Collector's authority in which that act of justice to the body of the people consisted; that the increased wages of labour which in fact constituted the value of the advantage which the Ryots had gained might not at first be entirely defrayed by the increased produce which the Ryots would yield in consequence of their emancipation and might therefore fall to be in part defrayed for a time by the Government might we were told be true, and that it was unquestionable that considerable embarrassment in devising any system of Revenue free from all objections had resulted from the new state of things; but that these considerations, after all possible weight had been given to them, afforded the smallest reason to repent that a system of voluntary exertion had been substituted for one of oppression and restraint was an idea that the Governor in Council could not for a moment harbour in his mind. On the contrary the Governor in Council considered the objections entertained by Mr. Chaplin against the present Revenue system, to form the highest encomium it had yet received, and the completest answer to the arguments against it drawn from the partial and unjust favour it had been supposed to extend to a small number of renters at the expense of the great body of the people.

365. On the receipt of these instructions we communicated to the Collector the desire of Government that the few Leases which he had granted for three or five years, should be extended with as little delay as possible to the period when the Decennial Lease will terminate, and that the permanent

To Mr. Chaplin, 15th, in
Cons., 15th December 1814.

renters should be informed that their leases would expire at the end of ten years, unless renewed with the mutual consent of themselves and of the Government.

366. Upon the subject of waste lands we transmitted for his information Extract from the Minutes of Government under date the 4th of February 1814, upon the Decennial Settlement of the Southern Division of Arcot. Extract from our Proceedings dated 9th September 1813 upon the Cuddapah Decennial Settlement. Extract from the Minutes of Consultation of the Governor in Council upon the last mentioned proceedings.

In Cons., 10th Feby. 1814.
In Cons., 9th Sept. 1813.
In Cons., 27th June 1814.

367. With reference to the observations of the Governor in Council relative to the standard of assessment and its modification, we enclosed to the Collector a copy of the rules framed and acted upon by the late Collector of the Southern Division of Arcot, Mr. Ravenshaw, and likewise expressed our wish to receive a communication of the Collector's sentiments as to the practicability of applying the measure suggested in the Minutes of Consultation, of extending throughout the District some modification of the plan of Settlement adopted by the Collector at first in only two villages and since introduced into those the conditional rent of which had been rendered unconditional.

"Rules for deviating from the ten years' average collections as the basis of the Permanent Settlement."
In Mr. Ravenshaw's letter, 4th, in Cons., 26th October 1812.

368. We desired the Collector to pay particular attention to the sentiment and directions conveyed in the Minutes of Government above recited, touching the Potails who had been ousted from their Enams, and as bearing upon this point we enclosed for his information an Extract from the Minutes of Consultation of the Governor in Council under date the 21st of June 1814.

In Cons., 27th June 1814.

369. We expect to receive at an early period a report from Mr. Chaplin upon the various points discussed in the foregoing proceedings, and we shall lose no time in submitting it when received for the consideration of the Government.

CUDDAPAH.

370. Our last General Report contained a recapitulation of that part of our Proceedings which had reference to the report of the Collector in Cuddapah upon the Decennial Lease Settlement effected in that District, and we now proceed to recite the orders of the Government received thereon as communicated to us by the Secretary to the Government in the Revenue Department under date the 21st June last.

Paras 1201 to 1240.
In Cons., 27th June 1814.

371. It was remarked that in proceeding to consider the several Settlements which we had laid before the Government, the Governor in Council had confined the expression of his sentiments to the principles according to which the Settlement had been concluded. The confirmation of the several Settlements in progress it was remarked must be postponed till sanctioned by the Honorable the Court of Directors; but it was in the meantime deemed of service to point out for our guidance and for that of the Collectors in what respects it was considered that we had conformed to the declared views of the Honorable Court and to the principles to which it behoved the Government to adhere in an arrangement of this nature, and in what respects to have overlooked them.

372. The Governor in Council remarked that the Settlement of Cuddapah had taken effect from Fusly 1221 and was limited to a duration of ten years from that time; but that the Collector had expressed his conviction not only that it would be advisable to convert it into a perpetual

Settlement, but moreover that the renters would accede to the measure, he had it was remarked very properly provided that the Settlement of such villages as were settled subsequently to the general commencement of the lease should expire at the same period as the others.

373. The Governor in Council thought that he could not bestow too high praise upon Mr. Ross for the pains taken by him to determine what rent was proper to be fixed on each village, and for the judgment by which his inquiries on that point were directed; besides attending to the more obvious considerations relating to it he had it was observed laboured to ascertain the value of the waste land, the number of resident and Pyakerry Ryots, the condition of the different means of irrigation, the pressure of the survey rent upon the inhabitants, the extent of land which had really been cultivated compared with that which had been entered as such in the public accounts, and the fact how far the rent of the villages had been paid by the Ryots generally or only by a few of them. The information which he acquired regarding these particulars it was remarked had enabled him first to form an equitable general basis for the rent and then to apply it with a just and discriminating regard to the circumstances of the people.

374. It was stated that the general basis on which the rent had been originally fixed was the average amount collected for the preceding seven years, but that from considerations explained by the Collector and by us it had been afterwards though fit that the rent should exceed that average in a small proportion.

375. In the assessment were included only the ordinary land rent and the Enamdar's *jodee* or quit-rent. The Vissabuddy, Moturpha and Bazeo Bab it was observed had been excluded from it, and constituted sources of Revenue which were represented as being susceptible of improvement.

376. The Governor in Council remarked that out of 1893 villages composing the District of Cuddapah, 1861 had been settled, and that there remained only 32 to be settled at the date of the Collector's report.

377. The assessment in the aggregate amounted to Pagodas 6,89,368. It exceeded the average of eleven years, being the whole period during which the Ceded Districts had been in the hands of the British Government, and also the average of ten years and also as above stated that average of seven years which was originally intended to form the basis on which it was to be fixed. It likewise exceeded the collections of each of eight out of the whole eleven years, and fell short of those of only three Fuslies, viz., 1215, 1217 and 1218.

378. It was remarked that when the Collector had terminated the enquiries by which he was rendered competent to fix the rent proper to be put on each village he had published its amount for the information of those whom he was willing to admit as renters. These were stated in his proclamation to be; 1st.—The Triennial Renters who had made good their engagements; 2ndly.—The Meerassidars, Reddies and Potails of the villages; 3rdly.—Any other resident inhabitants or Ryots, Curnums were admitted as renters on relinquishing their office and the Enam attached to it. The competition invited by the Collector it was observed was for the purpose of procuring eligible renters not an increased rent. The rent had been fixed beforehand, and in receiving tenders from all who wished to make them, the Collector declared his object to be that the Lease might be given to the parties best entitled to receive it. The Government were of opinion that there was extreme propriety in this mode of proceeding, and the order according to which the Collector admitted the several candidates as renters had nothing in it which the Governor in Council was disposed to object to, as the Collector had stated that Potails had generally been Triennial Renters, and as Triennial Renters who were Potails had unquestionably a claim to be admitted to the Decennial Lease superior to all other candidates.

379. It had been repeatedly intimated to the inhabitants of the Zillah that the Enams held by the Reddies and Meerassidars were strictly service Enams, and it was explained to them, that as such a description of persons was incompatible with that of the renters to be established under the Decennial Lease, or rather as the one character must where the two interferred be considered as merging in the other, the office of Reddy, Potail and Meerassidar would become extinct when the Lease was introduced, and it would rest with the Government to dispose of the Enams attached to it as might be found expedient. The Potails it was perceived however had been allowed a preferable title to become renters, and it was accordingly stated that of 1861 villages which had been leased out, 1323 had been leased out to Triennial Renters, who generally were Potails or to Potails who had not been Triennial Renters. It had been arranged (it was observed) with a few exceptions, that the service Enam of the Potails which became resumable on the introduction of the Decennial Lease, whereby the office to which they were attached was abolished, should be divided between the Renters and the Potails in the proportion of three-fourths to the former, and one-fourth to the latter, and that the share allotted to the Potails should be forfeited to Government for misconduct. As the Potails had long occupied their Enam lands, they were still it was observed when not renters allowed to occupy them on paying rent to those to whom they had been leased.

380. The Collector stated it to be his opinion that the fewer the renters in each village the better, and explained the grounds of experience on which this opinion rested. Without question as to the validity or futility of those grounds, it was thought evident that the conclusion drawn from them was opposite to that to which it was understood that the principles of the present Settlement would lead.

381. The first principle on which the Zemindary system as introduced into the territories under this Government had been objected to, was that contrary to policy, it exposed to sale the property of Government in the soil and transferred it to persons who possessed no inherent interests in the prosperity of the country, and who would be in consequence likely to regard it in no other view than as a source of pecuniary advantage.

382. The second principle of objection to the Zemindary system as hitherto introduced, was that the instruments through which its professed objects were to be effectuated were not sufficiently numerous to transfuse through the people at large the full measure of the spirit requisite for the complete accomplishment of those objects.

383. The Government were of opinion that the first of these objections could hardly be in any degree applied to Mr. Ross's Settlement of the Cuddapah District. The competition of candidates for renting the villages, it was remarked had not, like that of the Zemindary system, been invited for the purpose of selling the Leases on the terms fixed by Government to the highest bidder, whereby an attention to the claims or qualifications of the persons placed over the inferior tenantry is effectually precluded, but with a view of securing the Government right in the soil to those best entitled to it from the interest which they might be found already to possess in it, and the whole of the Collector's conduct in this respect had the unqualified approbation of the Governor in Council.

384. But from the second objection to the Zemindary system, as introduced into these territories, the Settlement of Cuddapah did not at first seem to the Government to be equally free. The Collector it was observed had explicitly laid down the principle that it was better to make the Settlement of each village with only a few renters. He thought it preferable to exclude a large number from any participation in the advantages of the Lease than to include such a number in it as would, in his opinion, tend to defeat the objects for which the Lease was formed. This part of the Collector's arrangement being contrary to what in the respect to which it related was in the contemplation of Government, it was natural that the first view of it should strike the

Governor in Council; and with all the attention due to any arrangement formed by an Officer actuated by such wise, considerate and tender-hearted principles as Mr. Ross, throughout the whole of his proceedings in this very important undertaking, had evidently been, the Governor in Council was not without difficulty in acquiescing in the conclusion at which Mr. Ross's mind had arrived. Yet even then the Governor in Council admitted that there was truth in what the Collector represented and felt the force of it. The disputes into which the numerous conjoint renters might be apt to fall, the mismanagement of their villages, the expensive law suits and the mutual rankling and distress into which their disputes were likely to lead, were acknowledged by the Governor in Council. A consideration of these points however we were informed, might have failed to reconcile the Governor in Council to this part of the Collector's arrangement, but for the precautions taken by him to give the Lease to those, few as they might be, who were best entitled to it; his admission of as many persons as could come to a mutual agreement to that effect to become joint-renters with those who were responsible to the Government for the rent, and the excellent measures taken by him to ensure to persons not included among the renters the enjoyment of every right and privilege which had hitherto belonged to them. On the whole the Governor in Council saw reason to approve of the Collector's mode of renting the villages in which the character and conduct of Mr. Ross as exhibited throughout the whole of his proceedings with regard to the Settlement would, even on less sufficient grounds of approbation, have led him to acquiesce.

385. Our suggestion that the responsibility for the rent to Government should be extended as widely as possible, and if possible should be made to reach to those whom it might be impolitic to entrust with the management of villages, and inconvenient to place in immediate intercourse with the Government, seemed highly judicious, and it was hoped that the Collector might have been able to avail himself of it.

386. The Governor in Council on a former occasion as well as in a previous part of these proceedings had expressed his sense of Mr. Ross's merit in the provision made by him in the Puttah to be executed by the renters for securing to the under tenants and cultivators the enjoyment of all the rights and privileges which had hitherto belonged to them, and it was satisfactory to the Governor in Council to learn that we proposed to incorporate the substance of that instrument in the Regulation to be enacted for the Village Lease Settlement.

387. The sentiments of the Governor in Council with respect to the question how far and under what circumstances it was expedient to include the waste land in a settlement of the land under cultivation, had it was observed been fully explained in his proceedings on the Settlement of the Southern Division of Arcot, and admitted of easy application to every case in which the question could arise. In the Settlement of the Cuddapah District the whole of the waste land, with a trifling exception, had been included, but the Collector had not in this case as in that of the Southern Division of Arcot, represented it to be almost on abstract principles desirable for the Government to divest itself of the possession of waste land, but on the contrary had seen it necessary to enter into an explanation of the special reasons for which he conceived it to be essential to the success of a settlement of the land under cultivation in Cuddapah, that the waste land should be settled along with it; this mode of reasoning it was remarked was perfectly correct if the grounds on which it rested were well established. The Governor in Council it was observed had always admitted that if the lands under cultivation could not be settled unless the waste lands were included or if the waste lands should add to the value of the lands under cultivation and be taken into account by those by whom the others were rented, then it might be both right and necessary to include the waste lands in the lease. The Governor in Council objected only to their being gratuitously and inconsiderately surrendered, as a measure contrary at the same time to the express orders of the Court of Directors and to the obvious interests of the Government.

388. The reasons which induced the Collector to consider it necessary that the waste land should not be reserved were; 1st.—That the Enamdars in the District possess so much waste land, and, 2ndly.—That the Talooks where there is most Sircar waste land lie on the frontiers of the District and are adjacent to foreign territories. He apprehended that the Enamdars and the foreign landholders would hold out the inducement which an offer of waste land on favorable terms afforded to decoy the Ryots from the renters' villages, unless the renters possessed the means of counteracting their endeavours by similar offers on their own part. It appeared however to the Governor in Council that this view of the matter was in several respects erroneous.

389. In the first place it was remarked that it proceeded upon the assumption that waste land was preferred by the Ryots to land already cultivated on the terms on which the two respectively might be occupied; that this preference would lead to waste land being taken into cultivation and cultivated land being deserted; and that the only effectual corrective against the evil consequence of taking into cultivation the waste land belonging to those who were not renters was to take into cultivation waste land belonging to those who were renters; but it seemed clear to the Government that the mere power of giving waste land to Ryots would be of no avail to the renters unless it were exercised by them and if exercised that its effect, instead of being any mitigation of the evil of Ryots emigrating from cultivated land would evidently be to aggravate that evil. If the Ryots prefer to occupy waste land and the Enamdars by letting them have it, withdraw them from the cultivated land of the renters, they would it was remarked be withdrawn only so much the more if the renters too supplied them with waste land, and the advantage of retaining the Ryots on the renters' Estates would be but nominal if their labours were to be confined to such parts of the Estates as were unproductive of advantage. Any measures which might fix the labours of the Ryots to the lands of the renters already under cultivation, would it was observed unquestionably be of the highest importance, but the means of attaining that end proposed to be furnished to the renters by including the waste land in the lease seemed in as far as they might not prove entirely nugatory to, be calculated to produce directly the reverse of the intended result.

390. In the second place, the projected remedy for the evil of Ryots being tempted by the offer of waste lands to desert the renters' Estates, even if likely to be of any use in that way, was so partial in its application that it was considered extremely imperfect as a ground of dependence on the success of so general an arrangement as the lease of a whole District; supposing it to ward off the apprehended mischief from those renters who were plentifully supplied with waste land, it was observed that it would afford no relief to the rest or to speak more truly, it would to the extent of its operation add to what they would otherwise have suffered; for the Collector had no means of apportioning the waste according to the cultivated land and thus obviating the hardship here pointed out; what was true of the whole District in this respect, it was held must be true of every separate village in it, and if therefore the whole District could not be settled if the waste land were reserved, then neither could any village in it be settled which was without waste land. So also if the success of the Settlement of a whole District were endangered by the waste land possessed by those whose lands adjoin to the lands of the renters, the Settlement of each village must in the same degree be endangered by the same cause. For it deserved to be repeated that the surrender of the waste land in the bulk had no universal influence over the whole District, but that if the surrender answered the purpose for which it was made, the case was directly the reverse, and every village having itself no waste land was actually dammed by the waste land which other villages had.

391. The Governor in Council believed the foregoing reasoning to be correct, and accordingly allowed that, if in fact the offer of waste land on favorable terms were sufficient to withdraw the Ryots from their villages, there might be reason to entertain to a very considerable degree the Collector's apprehension that the success of the Decennial Lease was thereby thrown into no

small jeopardy. The general position however that it was more advantageous for the Ryot to bring waste land into cultivation than to carry on the cultivation of land already cultivated seemed to admit of doubt, both from the nature of the thing itself, and from the fact that, under the Revenue system formerly enforced in the Ceded Districts, the complaint on behalf of the people invariably was that they were compelled to extend cultivation too far, never that they were restrained from extending it. With respect also to foreign landholders, the Collector went a great length towards admitting that the superior security of property under the Company's Government counterbalanced the advantages which the possession of waste land might afford them in procuring the services of Ryots. It was from the waste land of the Enamdars that his apprehensions chiefly arose; he calculated the whole Enam land in the Cuddapah District to be worth Pagodas 5,63,841 or about 85 per cent. on the amount of the Decennial rent. Of this extent of Enam land he estimated 1/4th to be under cultivation of the remaining 3/4th formed the source of his apprehension that the Enamdars would succeed in drawing away the renters' Ryots. He stated however that "there is no doubt but that the custom of the country has always checked the cultivation of Enamdars (waste) when it was found to interfere with that of the Government," and that a restraint of this nature would answer the object of preserving for the renters the labours of the ryots now attached to their villages. The Governor in Council believed at once that the restraint would answer that it was not unjust to enforce it, and that the competition which the Collector by means of giving up the waste proposed to substitute for it would not merely fail but aggravate the evil it was designed to remedy.

392. No question had been raised regarding the disadvantage which arose from so great a proportion of the lands in the Cuddapah District being in the hands of Enamdars, and if it were a disadvantage it was thought fit to confine it within such limits as justice would authorize. In respect of *right* the Enams in the District of Cuddapah it was argued could not be considered as conferring any, not conferred by them at the period when they were granted. The additional value imparted to them by the security which every species of property had acquired from a strong and stable Government, by the limits which the Government might be pleased to affix to its demands on landed estates, or by any other consequences of the protection derived from Government and the liberality which it extended over its subjects were regarded not as qualities inherent in the possession as originally obtained, but as additional bounties which it was free for the Government as it might judge meet, either to confer or to withhold. If therefore the prosperity of a whole District or the Revenues derivable from it were endangered by allowing those who had hitherto tasted largely of the liberality of Government to taste of it more largely still, it became the duty of Government to interpose its authority and avert the consequences of such wasteful and injurious munificence. The usages of past times it was asserted by the Collector, and no doubt too the feelings of all parties concerned warranted such an interposition, and would pronounce it, not merely according to abstract notions of right, but according to every received idea of equity and good faith, to be such as the Government in case of need, was bound to exercise.

393. What might be the most effectual and objectionable mode of attaining the object in view, whether by declaring it illegal for any Enamdar to employ any ryot before employed on the estate of any renter, or by declaring it illegal to extend the cultivation of Enam lands except on conditions to be specified, or by requiring Enamdars to make a settlement with the Sircar for all lands which they might wish to bring into cultivation, in the same manner as if the lands were not Enam, it was observed was a point open to consideration, and on which contrary opinions might not unreasonably be supposed to be entertained. The general principle that it was lawful and equitable and expedient to place the cultivation of Enam lands under such a degree of restraint as that their value should not increase at the expense of Government and in consequence of the liberal measures adopted by it for the improvement of other lands was all that the Governor in Council desired at present to urge upon our attention, and upon that of the Collector.

394. If the foregoing view of the subject, in respect either of equity or expediency, were shown to be erroneous, the Governor in Council stated that he would readily adopt our sentiments and sanction the measures which we had recommended, but he conceived that it would be unfitting that in a matter of such grave importance and in progress towards final adjustment that the Governor in Council should acquiesce in views regarding one of the most essential parts of it, which his judgment did not approve and which, in their consequences seemed to him likely to prove prejudicial to the interests of the Government and of the people.

395. There was an expression in the Collector's letter relating to the point under consideration, the exact import of which the Governor in Council did not accurately apprehend. He said "the renter can at the worst take the inam into his own hands and re-rent it to his ryots." The Governor in Council was not aware, how it should be optional with the renter to do so, but, taking for granted that, according to what the Collector stated, it was always practically in his power to take the inam into his own hands, and concurring with the Collector as to the influence over the Ryots which the footing of the renter must necessarily give to him, the Governor in Council saw reason to hope that these circumstances alone would go far to counterbalance the advantage which the Enamdars might derive from their waste land even if permitted to bring it into cultivation without any restraint, in the same manner as the advantage which foreign landholders might derive from their waste was admitted by the Collector to be in a great degree counterbalanced by the superior security of private property in the Company's territories.

396. The Governor in Council deemed it unnecessary to make any observation with respect to the small part of the waste land which the Collector had reserved for reasons similar to those for which he had included the rest in the lease, further than to state that according to the sentiments above expressed the reservation was approved.

397. The Collector had endeavoured to calculate the profit which the renters might derive from the lease of the waste land and the proportion of it which they must make over to the ryots in order to secure their labours, but the Governor in Council agreed with us in considering an estimate of that sort as too speculative and uncertain to be relied upon.

398. Of the whole rent of the Cuddapah District amounting to Pagodas 6,89,368, a proportion amounting to Pagodas 1,67,000 it was observed was conditional. The lands for which that proportion was payable it was remarked were watered by tanks, and though the condition was not particularly defined, nor the probable effect of it in reducing the rent estimated, payment of the rent was in general terms made to depend upon the filling of the tanks and required to be only proportional to that circumstance. The Collector it appeared also was desirous of extending the conditional rent to lands watered by a certain description of nullahs, which evidently by his account of them were even better entitled to that indulgence than the tank villages which had already experienced it. The Governor in Council therefore authorized the proposed extension of the conditional rent.

399. We had remarked that a conditional rent was in no other sense a fixed Settlement than as a limit was thereby fixed to the demands of the Government, and the correctness of our representation to that effect was deemed unquestionable; but although it was matter of regret that the condition of any part of the people or the country, or of the nature of the climate, or any other circumstances should prevent the land Revenues from being collected at their full amount, yet no cause was on that account to be found for not fixing the full amount of the land Revenues. It would the Government conceived be a short-sighted as well as illiberal policy to keep its amount uncertain in order that the excess of one year might compensate for the deficiency of another. The effect of such a policy it was observed would be to render deficiency frequent and to check every improvement likely to produce that excess, which if the people were

allowed to acquire, it would infallibly find its way in a just proportion into the public treasury. It formed the radical principle of that Settlement of the land Revenues which the Government was so anxious to introduce that the people should be encouraged to become skilful, industrious and provident in their agricultural pursuits, under the persuasion that they would be left to enjoy the fruits of their skill, industry and forecast.

400. While this view of the subject led the Governor in Council to acquiesce without hesitation in the propriety of making conditional the payment of the rent of all villages from which an equitable fixed rent could not in all years be exacted, it also suggested to his mind a doubt whether the rent of tank villages should be made entirely proportionate to the water with which the tanks are filled. It was observed that although the produce of a tank village might depend chiefly upon the water with which the tank has been supplied, yet the value of that produce would depend also upon the water supplied to other villages and upon various circumstances all entitled to consideration, when the fluctuating rent of the particular village in question was to be determined. It was stated that it would be for the Collector and for us to judge whether any better rule could be laid down than that according to which the tank villages in the Cuddapah District had actually been settled; the Governor in Council thought it right to point out the imperfection of that rule, as it was liable to draw the Government into larger remissions of Revenue than might be necessary and to afford but partial relief to those for whose benefit it was designed.

401. We had intimated our intention of considering farther the question of a conditional Settlement in the formation of the Bellary lease, and the Governor in Council stated that he would be happy to be made acquainted with our sentiments upon it when that lease should be submitted for his review.

402. The Governor in Council we were informed readily consented to such an increase of the allowance for repairing and improving the means of irrigation in the District as might seem reasonable.

403. The Governor in Council observed that the renters had only been required to pay the rent "in coins approved by the Sircar," but the instructions addressed to us on the 31st of December 1811 and 24th of March 1812 did not seem by that provision to have been fully carried into effect, was therefore considered proper that the people should be made completely aware that such coins only as had issued from the Company's Mint would be considered a legal tender of Government.

404. As nearly two years had now elapsed since the expiration of the first year of the Decennial Lease for Cuddapah, the Governor in Council stated that he hoped to receive at an early period the promised report upon the result of that year.

405. The Governor in Council also intimated his expectation that we would soon submit our separate report concerning the Moturpha and Vissabaddy taxes. This report we shall here remark, will accordingly be found recited in the present General Report under a distinct head.

406. The Governor in Council concurred with us and the Collector as to the propriety of abolishing certain taxes under the head of Baze bab, which were trifling in their amount but oppressive in their operation. The particular taxes had not been specified by us and the amount of them was stated in the Collector's letter to be Pagodas 567-2-9, but in the statement to which he referred, they amounted to Pagodas 580-24-49.

407. In transmitting to Mr. Ross the orders of Government here recited, we called his particular attention to the observations of the Governor in Council upon the subject of the reservation of the waste lands, and we hope soon to be able to submit to the Government our opinions on this point together with such further communication as experience may have suggested to the Collector.

To Mr. Ross, 9th, in Cons.,
9th January 1815.

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408. The orders of Government respecting the particular coins which are to be considered a legal tender, and regarding the improvement of the irrigation of the country and the abolition of the "Baze Bab" were likewise particularly brought under the notice of the Collector.

From Mr. Ross, 25th September, in Cons., 6th October 1814.
To do. 6th, in Cons., 10th do.
To do. 20th, in Cons., 20th do.

Council upon this subject.

To the Chief Secretary, in Cons., 26th January 1815.
To Mr. Ross, 24th, in Cons., 24th February.
From do. 24th December 1814, in Cons., 2nd Jan. 1815.
To do. 26th, in Cons., 26th do.

409. We have the honor to refer in the margin to the further correspondence which has passed with Mr. Ross on the subject of converting the conditional into an unconditional rent. It will be perceived that it had not yet reached that stage which will admit of the whole being laid before the Government, but we hope at an early period to be enabled to address the Right Honorable the Governor in

410. On the 26th January last we submitted for the information of the Right Honorable the Governor in Council the correspondence noted in the margin on the subject of the working of the Diamond mines in the Ceded Districts.

411. We observed that although the Revenue immediately arising to the Government from the Diamond mines, it was understood had never been nor perhaps was ever likely to be of any importance, it was certain that the working of the mines had heretofore afforded employment of both labour and capital to a very considerable extent, and that the traffic in Diamonds was once a valuable branch of commerce. For these reasons we were of opinion that the revival of this pursuit was an object deserving of some attention.

412. We stated that we had authorized the Collector of Cuddapah to make the arrangements proposed in the 11th para. of his letter of the 24th December 1814 for the exchange of such of the land proposed to be leased for working as belonged to Enamdars, an authority which we had no doubt would be confirmed by Government and which as well as the other measures alluded to in the correspondence in question met the entire approbation of the Governor in Council.

CHINGLEPUT.

Proceedings of the Board, in Cons., 11th August 1814.
From Mr. McDonell, 31st March, in Cons., 7th April 1814.
Vide General Report, dated 1st January 1814.
Para. 332.

413. At our meeting of the 11th August last we proceeded to the consideration of a Report received from Mr. McDonell the Acting Collector in the Zillah of Chingleput upon the subject of certain complaints preferred by the inhabitants of Careemundalum and Pulicat of undue exactions levied or claimed by the Enamdar of that village, as noticed in our last General Report.

414. This investigation was made under instructions furnished by us to Mr. McDonell under date the 14th February 1814, with a view to ascertain what were the just and established rights of the Cauzee Enamdar, and what portion of them, if any, it might be desirable to redeem.

415. It appeared from this report that the imperfect and mutilated state of the Revenue Records in which Mr. McDonell sought for information as to the customary dues of the Enamdar, prevented his obtaining all the evidence that he desired; he however was enabled to furnish some very important documents, namely, the complete accounts of the seven years previous to the permanent Settlement of the Jaghire, an attested copy of Mr. Barnard's survey, and the abstract turbuddy accounts of Fuslies 1202, 3 and 4. The first of these we observed related to the items of

which the Enamdar's collections were composed, the other two referred to the limits of his Enam.

Mr. McDonell's Report, 31st March, in Cons., 7th April 1814.
Para. 2.
In Mr. McDonell's Report.
B.
E.
F.

416. We here intimated our intention to confine our observations to the particular allowances claimed by the Cauzee and not to go into the question of the limits of his village, which had been already subjected to judicial investigation, and concerning which a petition was at the moment we were informed before the Court of Sadr Adawlut. The decision of the latter one way or other did not affect the former question, it would we observed determine whether such or such individuals were subject to the payment of the taxes, the right of collecting which was under discussion; and it would also bear upon the question of the right claimed by the Enamdar to a monopoly of the fish caught within what he alleged to be the water boundaries of his village; but this right of monopoly we remarked was also under judicial investigation. The fishermen having neglected to appear and answer to the suits instituted against them in the Court of Chingleput upon the two points of the right to the monopoly of fish and of the limits of his Enam, a decree was passed *ex parte* confirming the claims of the Enamdar. This we remarked had since been reversed by the Provincial Court, and the persons complaining of the right claimed by the Enamdar being thereby relieved from its operation for the present, we conceived it unnecessary to discuss it, the more especially as we believed application had been made for permission to appeal to the Sadr Court, whose decision upon it must be considered final. Should that Court confirm the Enamdar's right to the monopoly of fish, it would then we thought be the fit time to consider what commutation or other arrangement might be effected to remove the pressure of it from the Dutch inhabitants of the town of Pulicat.

417. Upon Mr. McDonell's arrival at Careemundalum, we observed he called upon the

Mr. McDonell's Report, Para. 4.
In Mr. McDonell's Report A.

Classes of persons liable to the payment of Cutnum, Cundagum, &c.	Sums claimed by the Enamdar on account of Cutnum, Chundagum, Rajah and Durbar Kurch and Nuzur.			Sums admitted to be due by the several classes on account of Cutnum &c.		
	S. Ps.	F.	C.	S. Ps.	F.	C.
Putnawars of Sambajee						
Fillay	43	31	40	43	31	40
Do. of Toplam Pollam.	17	4	40	19	38	20
Carayors	4	25	25	4	25	25
Sheyneers	15	30	30	15	30	30
Chambrawars	3	25	23	3	25	23
Pullies	2	6	15	2	6	15
Inhabitants of Koondrum						
gum and Nukudroo ...	4	25	70	5	...	45
Cowkeepers	2	34	25	2	34	25
Chitties	43	15	60	43	15	60
Total	142	20	...	...	...	...

Enamdar for a statement of the collections which he considered himself entitled to make from his Enam. The statement transmitted by Mr. McDonell was the one which he in consequence presented. The first nine Articles therein mentioned we remarked were the customary dues of Cutnum Cundagum, Rajah and Durbar Kurch and Nuzur; accompanying the report were declarations of the several classes of persons from whom these payments were stated to be due, by a comparison of which declarations with the Cauzee's Statement it appeared that his demands were more than admitted, and the only ground upon which any objection was made to the payment of them, which has been suspended since the year 1805 was the declaration of Lord William Bentinck

that the Enamdar was not authorized to levy from them any contribution; a declaration we observed which as already explained was delivered under an erroneous impression, and which could be of no legal efficiency.

418. It appeared however that in four cases of the above nine, the Enamdar had agreed with the Sheyneers, Chitties, Chambrawars and Pullies to receive in lieu of the established and customary allowances above mentioned, and of a loom tax leviable by him, a certain duty upon each piece of Chey dyed handkerchief and other cloth made by them. It having been deemed expedient that the collection of Inland duties should rest solely with the Honorable Company, we only suggested the annulling of this commutation, and the levy in future by the Enamdar of the Cutnum and Cundagum, which we observed are most undoubtedly his due. With this restoration of ancient usage, the amount claimed by the Cauzee under the heads now spoken of appeared quite unobjectionable.

419. We stated that from the three first of these nine classes being fishermen, the Enamdar claimed the delivery of all the fish caught in the water limits of his village at a certain price. This privilege appeared by the documents transmitted with Mr. McDonell's report to be established by long prescriptive usage, to exist in other villages on the Palicat lake, and to be acknowledged by the fishermen themselves.

420. The items of collection numbered in the Cauzee's Statement 10, 14, 15, 17, 23 and 24 being in the nature of Sayer or Duties on Imports and Exports, we thought that the same reason which applied to the rescission of the commutation before spoken of urged the expediency of a resumption by the Government of all the collections at present made by the Enamdar on account of Sayer; for the right of levying duties which is vested in the Company, and which is exercised in the case of goods for which the payment of Sayer is claimed, under the sanction of the purwannah of His Highness the Nabob by the Enamdar of Careemundalum, rendered such goods liable to the payment of a double duty. We therefore recommended as the Cauzee's right to levy Sayer under the Nabob's purwannah must be admitted, that it should be proposed to him to relinquish that right which we had no doubt he would readily accede to upon receiving a compensation in lieu thereof agreeable to the proposal of Mr. McDonell.

421. Before we dismissed this part of the subject, we deemed it right to observe that the Cauzee Enamdar had established a claim to a liberal consideration on the subject of the resumption of his Sayer collections, should that measure be finally decided upon inasmuch as he had given up without any compensation the profits arising from the sale of spirituous liquors and the manufacture of Salt and the Cavelly Nuzzer paid by the Rajah of Coloor for the Cavelly privileges in his Enam; we were however so perfectly convinced of the justice of the Enamdar's claims, that if the tenure by which he held his village were deemed valid, we considered him fully at liberty to accept or reject the preferred commutation.

422. The remainder of the items of collection claimed by the Cauzee were such as are paid by the inhabitants of other villages, similarly situated as to revenue jurisdiction in different parts of the country, we did not perceive any against which an objection on the ground even of inconvenience could be raised, with the exception of those above alluded to, and of the fees on Anchorage. Of these last as they affected persons not resident within the limits of the Cauzee's Enam, we recommended that the resumption should be proposed and a reasonable compensation granted in their stead, when the general question of the Cauzee's right should have been finally determined in the Courts of law. The average annual amount of these collections we observed was very trifling, less than 8 Pagodas per annum, and they could not therefore be of very extensive operation.

423. Upon a review of the evidence laid before us it appeared that so far from any support being given to the assertion of the Special Committee that the Cauzee had levied unjust and vexatious exactions, the profits of his Enam had sunk to less than half of their valuation at the time

of the grant by His Highness the late Nabob; we stated that they were rated in the Purwannah at 1,641 Pagodas per annum, whereas the accounts of the actual collections for 7 years previous to the Settlement of the Jaghire averaged only 883 Pagodas per annum, from which sums had subsequently been taken the profits arising from Salt, Abkary and Cavelly, and since the Cauzee's right had been brought in question by the inhabitants of his village, founded on the support they erroneously concluded they derived from the advice given by the late Right Honorable Governor, the Cauzee we remarked had not been able to collect even the reduced and acknowledged revenue of his Enam, and he therefore had exclusively been the sufferer.

424. The special Committee we remarked did not specify in the extract furnished to us by the Chief Secretary to Government under date the 31st of August 1813 any particular demands of the Enamdar which they considered as baring hard upon the inhabitants except that of the delivery to him of the fish caught in the waters of his Enam. This right, as we had before observed was under judicial investigation and was for the present suspended; we explained that we had felt throughout a considerable difficulty in applying ourselves to the present investigation from the knowledge we had that the rights of the Cauzee had been under the cognizance of a Zillah Court, whose judgment thereupon had been reversed by that of a superior tribunal, whatever opinions or recommendations therefore we had ventured to express must we observed always be considered subject to the general question before the Courts of Adawlut.

425. The Enamdar we remarked was accused by the special Committee of having "set up stone land marks taken possession of Bentinck's Island and placed Peons to hinder the inhabitants as well as those of Pulicat from taking fish in the river within the limits he had prescribed, and at sea also within the extent of his Enam, in which he has been pleased to include the above Island, and all this appears to have occurred from the unfortunate fishermen not having gone up to defend the suit."

426. We were at first induced to imagine from the former part of the above extract that the special Committee were not aware of the authority under which the acts attributed to the Enamdar were done; the latter part however seemed to acknowledge that the neglect on the part of the defendants in not appearing to the suit before the Zillah Court had led to the marking out of the boundaries, which, as might naturally have been concluded, and as the slightest inquiry would have proved was consequent upon the *ex parte* decree passed by that Court under the provision of Regulation III of 1802.

427. Here we felt ourselves called upon to notice the very irregular and unjustifiable conduct of Mr. Light an Attorney of the Supreme Court of Judicature at Madras.

428. Mr. Light we observed who had obtained a grant for a spot of ground in the village seemed to have interfered most unwarrantably in the discussions between the inhabitants and the Enamdar, writing to the latter most improper letters, threatening him with violence if he did not desist from what he was pleased to term "injuring the fishermen"; not satisfied with this mode of interference, Mr. Light it appeared had actually caused the masonry of one of the boundary stones set up by the Court of Chingleput to be destroyed, and the stone to be thrown down after having made a vain attempt to blow it up with gunpowder.

429. We explained that we had ascertained that the stone was not within the ground which was enclosed by Mr. Light, but even if it had, the mode adopted for its removal would have been equally censurable, and we recommended to the Honorable the Governor in Council that Mr. Light should be called upon through the Magistrate to explain his conduct in the instance above referred to.

430. It appeared farther we remarked that Mr. Light had unwarrantably extended the boundary of the land for which he some time ago obtained a grant, so as to include thereon a *public choultry*. It was stated by the Native Revenue Officers in that quarter that the said choultry was not included within the line of demarcation drawn upon the occasion of the grant being applied for and that it was not enclosed by "Mr. Light till some time afterwards."

431. The conduct of Mr. Light in this respect appeared also to us to be a fit subject for investigation by the Magistrate; we regretted that when the Collector submitted Mr. Light's appli-

cation for a grant of ground at Pulicat, he did not refer us to the provisions of Section III, Regulation XIX 1802, which in the case of Mr. Light, did not appear to have been attended to.

432. The loss of revenue which the Cauzee Enamdar had sustained owing to the refusal of the inhabitants of the village to pay his established dues, amounted as appeared by a Statement furnished by Mr. McDonell to Star Pagodas 2,276-8-31 from 1805 to 1813 or during eight years.

433. We proposed to authorize the Collector to advise the parties to continue those payments to which the Enamdar had a lawful right, and to recommend to both parties such an adjustment of the arrears as might secure to the Enamdar his balances without distressing the inhabitants.

434. In conclusion, we had great satisfaction in availing ourselves of the opportunity amply afforded by the Report now under consideration to bear testimony to the ability with which Mr. McDonell executed the duty assigned to him in the investigation, and to record our approbation of the distinct and satisfactory statement which he had offered of its result.

435. We directed that Extract of the Proceedings here recited should be transmitted to the Chief Secretary to the Government in order to their being laid before the Honorable the Governor in Council, which was done accordingly, but the orders of Government in reply have not yet reached us.

From Mr. Acting Secy. Hill, 15th, in Cons., 23rd April 1812.
From Mr. T. Jarrett, 25th February, in Cons., 1st March 1813.
From Mr. Jarrett, 10th, in Cons., 16th December 1811.
From Mr. Secretary Hill, 29th October, in Cons., 2nd November 1813.
From do. 7th, in Cons., 13th January 1814.
Letter from Colonel Bell, dated 8th April 1812.
Enclosure in a letter from Mr. Secretary Hill, 15th, in Cons., 23rd April 1812.

436. We beg leave to refer to the correspondence noted in the margin which passed on the occasion of the Government intimating a desire to purchase all the lands included within the limits of the Cantonment at the Mount. The object for which this purchase was required to be made was not distinctly stated; we presumed it to be to avoid all further claims for compensation when ground might be required for public purposes within the limits of the Cantonment, and to have space sufficient for the Native Troops attached to the Artillery to hut themselves.

437. Having taken the subject into consideration at our meeting of the 28th July last, we deemed it necessary to explain to Government that the limits of the Cantonment of Saint Thomas's Mount were marked out by boundary stones in the year 1805. That a boundary of 4 miles in circumference was marked out in the same way in the year 1811, and that within the limits defined in 1811 it was ordered that the sale of spirituous liquors should be prohibited.

438. It did not appear to be sufficiently understood that neither the act of defining the smaller limits in 1805 or the more extended limits in 1811 could be considered as vesting Government or the Commanding Officer with any right in the private property in land within those limits, whether that property belonged to the inhabitants or to persons* to whom the present or former Government might have alienated its rights.

439. It appeared from the enclosure No. 1 in Mr. Hepburn's letter of the 2nd May 1805 in Cons., 6th May 1814. that all the land within the ancient limits of the Cantonment, as supposed to be defined by the stones placed in 1805, were excluded from the assets and lands sold to the Zemindars in the year 1802.

* Enamdars.
Shotriumdars or Zemindars.

440. But it appeared that certain portions of land had for a long time anterior and perhaps before the transfer of the Jaghire in 1762 by the Nabob to the Company been held in Shotrium tenure, that is: that the village of Audumbankum included in the limits of the Cantonment as marked out in 1805 was a Shotrium held on a favorable tenure by Davesecamanny Pandarum, and that the lands of several other villages, including a considerable extent of wet and dry land capable of cultivation and cultivated annually were included within the smaller limit of the Cantonment as marked out in 1805.

Alundoor.
Partepankum.
Nundumbar. In which the
Horse Artillery lines are situ-
ated.
Audumbankum in Shotrium.

441. The enclosure A. in Mr. Jarrett's letter, dated 25th February 1813 shewed that 15 cawnies of wet land in the Shotrium village of Alundoor were occupied by sepoy huts and the bank of a tank levelled to prevent any cultivation being carried on under it. In this case the people complained to the Commanding Officer who replied that they could not be allowed to cultivate the ground in question or possess the tank, but that they might address the Board of Revenue on the subject.

442. It also appeared that on the formation of the corps of Horse Artillery in the year —, Barracks were built for that corps within those limits, and ground within and without those limits taken possession of for lines, Drill and exercising ground, without any reference to the proper authorities or any compensation being made to the Zemindar and inhabitants.

From Mr. Jarrett, in Cons.,
1st March 1813.

443. A claim was preferred by Nellatunby Moodelly, Zemindar of Codumbankum to compensation for ground occupied by the Horse Artillery in the year 1811.

To the Chief Secretary, in
Cons. 5th February 1813.
In Diary Cons., 15th
March 1813.

444. Under date the 8th February 1813 we submitted to Government the result of Mr. Jarrett's inquiries respecting the value of the ground in question, and on our recommendation, a permanent annual reduction of Pagodas 66-14-0 was authorized to be made in the assessment upon this man's Estate, as communicated to Mr. Jarrett under date the 11th March 1813.

Enclosure in letter from the
Secretary to Government, 29th
October, in Cons., 2nd Novem-
ber 1813.

445. The Zemindar subsequently stated that certain land occupied by the Troops at the Mount was excluded from the accounts upon which this remission was founded, under the plea that the land was not occupied by the Troops, and he added that other lands which were productive had been also excluded from the same accounts on the pretence of their being waste.

From Mr. Jarrett, in Cons.,
1st March 1813.

446. The detailed Statement referred to in Mr. Jarrett's letter of the 25th February 1813 we remarked shewed the extent of land now included within the limits of the Cantonment, and the extent of compensation required to be made to place Government in the undisputed possession of all the land within those limits.

In the Village Alundoor.

See Para. 4 and enclosure to
by Mr. Jarrett in his letter of
the 25th February, in Cons., 1st
March 1813.

	Cawnies.
* Nunjah.....	6
Punjah.....	15½
	21½

447. The first claim we observed was from the Zemindar of Pulaveram for lands situated in the village of Alundoor. The claim was for compensation for 21* cawnies, 12½ goontahs of cultivated land included within the limits, the average produce on nunjah we remarked was taken at Pagodas 1-10-5 and of punjah Pagodas 0-43-72, and the compensation claimed amounted to Star Pagodas 317-35-71 as follows:—

* Compensation for the land
actually cultivated only is pro-
posed.

Sircar or Zemindar's share on 22 cawnies of nunjah cul- tivated* during 7 years...				S. P. F. C.
Do.	do.	on 105 of punjah do	...	26 41 30
				102 19 40
Inhabitants' share	...	...	...	129 15 70
Curnums' Mara, &c.	...	...	...	152 6 51
Tookery or Taliars	...	...	...	6 41 50
Sotuntrums or rights of the village servants and artificers	...	...	...	6 7 48
				29 9 11

Total for 7 years... 317 35 71

448. This we observed included the claim of the present and former Zemindars, the Zemindary having changed its proprietors once or twice within the last 7 years, Mr. Jarrett stated that the "Zemindar claimed, as did Nellatunby Moodelly, not only for the period his predecessor held the Zemindary, but for the inhabitants' share of the cultivation whereas he should be reimbursed only to the extent of his own time and to the profit he might have derived from the ground; for the inhabitants, Mr. Jarrett observed, lose nothing, since not cultivating they are at no expense or do they pay rent for the land to the Zemindar."

449. The Collector we observed then proceeded, see enclosure letter D., to define the present Zemindar's claims to be Pagodas 48-15-34 for 3 years, and Pagodas 22-31-64 per annum.

In the Village of Audumbankum.

450. The village of Audumbankum we explained to be a Shotrium, in other words we observed the Sircar rights had been, as stated before transferred at some former period, by the Native Government to a man of the Pandarum caste on a favorable rent. In this village, therefore, there were two claims to be adjusted, the claim of the Shotriumdar and that of the inhabitants. The Shotrium we remarked might revert to Government for the want of heirs, but as this was a distant and very improbable event, the lands of this village we thought might be taken on lease or the present Shotrium rent might be reduced annually in a sum equivalent to the Shotriumdar's annual profit from them, and the rights of the inhabitants be purchased at once, which we conceived might probably be done at no great expense.

Partepankum.

451. The claims for the land of this village we remarked might be adjusted in the manner pointed out for those of Alundoor.

In the Village of Nundebankum.

452. The claims of Nellatunby Moodelly and the inhabitants we observed might be adjusted on the principle recommended for the lands of Alundoor.

453. It seemed quite clear that the present Zemindar could not have any claim to the compensation due to former Zemindars, or even to the claims of the inhabitants and others; the amount actually due to the present Zemindar appeared therefore to be correctly stated by the Collector, but we could not concur in the view taken by the Collector of the claims of the inhabitants and village servants. The inhabitants we observed derived their subsistence from the cultivation of land, to dispossess them of the land was to deprive them of the means of earning a livelihood at least in the village in which they had resided from time immemorial; land also in the neighbourhood of Madras in particular is a saleable property, and Government we remarked had on all cases hitherto recognized the right of the inhabitants to sell their Meerassy land whether arable or waste. The European inhabitants we remarked had been long in the practice of purchasing this right, it therefore we conceived would be unjust, and a case which would be

liable to be brought before the Courts of Justice, were Government to refuse compensation to the inhabitants for the land intended to be exclusively reserved for public purposes.

454. We stated our opinion that wherever it was considered necessary to procure for the use of Government the entire property of unoccupied land within Military Cantonments, that is of land not now built upon, it would be necessary in all cases to purchase the Sircar's right wherever the Sircar right had been alienated by sale or gift, and also to compensate the inhabitants for their rights or else to take a long lease of the land from both parties.

455. With reference to the order issued under date the 7th January last, respecting the Cantonment of Arcot and which was duly communicated to the Collector, we remarked that in all cases where the Sircar rights had not been alienated, Government would have to purchase the inhabitants' right only, which at a distance from Madras, was not we concluded of very great value on dry grain land, which might be considered the land principally required for Military purposes.

456. If the principles of compensation above explained should be approved by the Governor in Council, we conceived that we should have no difficulty in effecting the purchase of all the land within the limits of the Cantonment at the Mount, but we submitted whether it would not be a preferable arrangement to take a long lease of the lands so that in the event of the Zemindaries near the Mount reverting to Government, the necessity of repurchasing the Sircar's right would be avoided, the lease we observed might be for 99 years.

457. The Governor in Council we apprehended might perhaps consider it to be expedient to frame restrictive regulations against the occupation by individuals of land within the limits of Cantonments without the previous permission of Government being obtained.

458. We were informed in reply that the Honorable the Governor in Council entirely concurred in the principles laid down in the proceeding here recited, and desired that an arrangement conformable to them might be entered into by the Collector for the purchase of all the lands within the limits of the Cantonment at the Mount. With reference to our concluding remark the Government observed that under the rules now existing, no person can occupy any ground within the limits of a Military Cantonment, unless under the sanction of Government.

459. Instructions were immediately issued to the Collector to endeavour to carry into effect the arrangement proposed in our proceedings abovementioned, and we are in daily expectation of receiving a final report from him on the subject which will be laid before the Government.

460. In reply to a reference from the Government transmitting for our information and guidance an extract from the Minutes of Council respecting the boundaries of the Cantonment at Poonamallee, we begged to solicit the attention of the Governor in Council to a letter which we addressed to the Chief Secretary to Government under date the 21st September 1812, from which for the sake of facilitating reference, we subjoined the following extract, together with an extract from the letter of the Magistrate in the Zillah of Chingleput alluded to therein.

Extract of a letter from the Magistrate at Chingleput to the Collector dated 13th September 1812.

461. At the request of the Officer Commanding Poonamallee, I went once there last April, and walked round the Fort with him, accompanied by Lieutenant Nattes of the Engineers; we could find no old limits, I therefore submitted to Sir Charles Burdett the propriety of the Engineer

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drawing out a plan, and fixing the limits agreeable to rules observed in general as to the distance they should extend from the Fort on such side, and I considered all was decided, the Kurnums of the village accompanied. I objected at the time to the cultivated land being taken in, but it was so close to the Hospital that Sir Charles thought paddy fields being so near to where the sick were, would be very prejudicial to them, and the Engineers I believe took in a great proportion of land on that side. I think the plan should have been drawn in concert with you, that in case any cultivated land was taken away from the Zemindar a proper compensation should be made him for it.

Extract of a letter from the Secretary to the Board of Revenue to the Chief Secretary to Government, dated 21st September 1812.

462. "In concluding this letter, I am directed by the Board of Revenue to observe, that they are not aware of the exact principle upon which the demarkation of the boundaries of the Cantonment as described by the Magistrate in his letter to the Collector was formed, the plan which accompanied the Collector's last letter is herewith submitted, and the Honorable the Governor in Council will perceive that if the land which the Commanding Officer has been pleased to include within the limits of the Cantonment be considered exclusively military, a much greater sacrifice of Revenue will be necessary than what is now proposed, but the Board apprehend that it will be deemed sufficient to make remissions for such land only, within the prescribed limits, as may be actually occupied for public purposes."

463. The Government we observed would perceive from the foregoing extracts that the boundaries of the Poonamallee Cantonment were fixed in 1812 according to a plan which was submitted for their consideration, whether it was according to the same plan that the boundaries had been recently fixed, we stated that we were not aware, but as Major Fraser had observed that the new boundaries included some "lands in cultivation," we deemed it our duty to solicit the orders of the Governor in Council whether or not it were intended to interfere in any degree with the free cultivation of these lands, as nearly the whole of the ground included in the Cantonment is private property.

464. In conclusion, we repeated the recommendation which we had submitted on many former occasions, that the occupation of private property for public purposes should be deferred until the amount of the compensation to be granted for the private interest in the land should be settled. It might otherwise we remarked be difficult to bring the proprietors to reasonable terms, and in some cases they might refuse, or from possessing a life interest only, might be incompetent to dispose of the private property in the land.

465. To the foregoing communication we have not yet been honored with a reply.

466. On the 27th May last, the Government transmitted for our consideration and report copy of an address from Messrs. Abbott and Maitland to the Honorable the Governor in Council, applying for a renewal of the cowle for certain lands in the villages of Pullee, Vellangodawauk and Cosapoor, commonly known by the name of the Pullee farm which was granted to them for a term of fourteen years, commencing with Fusly 1210, renewable for another term of 14 years, subject to the approval of the Honorable the Court of Directors.

467. In replying to this reference on the 25th July last, we remarked that adverting to the letter from the Government to the Board of Revenue, dated 10th May 1800, in which the pecuniary remuneration claimed by Messrs. Abbott and Roebuck for the relinquishment of the lands, buildings, &c., in Pullee was rejected, and the alternative adopted of giving a grant for three hundred cawnies of land immediately round their Indigo works, and a cowle for 456 cawnies of other lands which had been cultivated by them as renters for fourteen years, renewable for a

farther similar term subject to the pleasure of the Honorable the Court of Directors, it appeared to us that Messrs. Abbott and Maitland had a ground upon which to claim the indulgence which they sought.

468. We thought it nevertheless proper to observe that during the year 1807 Messrs. Abbot and Maitland having failed in the payment of the quit-rent upon the three hundred cawnies, (which they held upon a Company's grant for 99 years,) as well as of the assessment upon the 456 cawnies held under a cowle for 14 years, the whole of these lands were resumed, and the circumstances submitted to Government by whom we were subsequently furnished with an opinion on the subject from the Advocate General to the effect that the Government possessed the right of re-entry which virtually included a forfeiture.

See letter from the Secretary to Government, 7th, in Cons., 22nd September 1803.

469. It farther appeared that these circumstances were reported by the Governor in Council to the Honorable Court of Directors, and that the Honorable Court had expressed their approval of the resumption.

Letter from the Court of Directors, 18th December 1811. In Cons., 3rd January 1814, Para 261.

470. From the period of their resumption the lands we remarked continued under sequestration until the month of April last, when on the payment of the balance still remaining due (the collection from the lands while under attachment become only reduced and not fully liquidated the original balance, in addition to the current Revenue), the Assistant Collector in charge withdrew the sequestration. The lands held on cowle we observed had however been since again placed under attachment; in consequence of the expiration of the first term of the cowle.

471. The restoration of the lands which was done without authority, we deemed certainly irregular under the circumstances above explained, but as the public demand had been at length (though late) fully satisfied, we thought that in consideration of the large sums which it was understood, were laid out in the Pullee farm in erecting buildings, forming a large tank, and bringing waste land into cultivation, the cowle might be renewed for a further period of fourteen years on the same terms as heretofore, pretension to a renewal of the lease to cease altogether.

472. At the period of the original transfer of the lands to Messrs. Abbott and Maitland, it appeared that they made an agreement with the inhabitants for the relinquishment of their Meerassy right for a compensation of a quarter Pagoda per cawny, the renters cultivating the lands with their own ploughs.

473. Upon this occasion we considered it necessary to call upon the Collector in the Zillah of Chingleput to explain the nature and condition of this agreement and to state whether the inhabitants would wish to retain their right of cultivation in preference to receiving a pecuniary payment in lieu of it; this we remarked was the only point upon which any alteration in the new cowle had appeared to be necessary, and when the reply of the Collector should have been received, we proposed if the Government should be pleased to renew the cowle for the land held by Messrs. Abbott and Maitland to submit the draft of a new cowle for the approval of Government.

To Mr. Jarrett, 21st, in Cons., 21st July 1814.

474. In reply we were informed that subject to the approbation of the Honorable the Court of Directors, the Honorable the Governor in Council sanctioned the restoration to Messrs. Abbott and Maitland of the land which they held under a grant till it was forfeited by a failure to pay the quit-rent, and also the renewal of the cowle under which certain other land was held by them, for a further period of fourteen years, after which all pretension to a fresh renewal of the cowle was to cease. The Governor in Council approved of the alteration in the cowle proposed by us to be eventually made for the benefit of the Meerassidars and desired that the draft of a new cowle might be submitted accordingly.

From Mr. Secretary Hill, 9th, in Cons., 15th August 1814.

475. With reference to these orders, we duly submitted for the approval of the Right Honorable the Governor in Council a draft of a new cowle granting to Messrs. Abbott and Maitland for the further term of fourteen years a lease of four hundred and fifty-six cawnies of land in the villages of Pullee, Vellangodawakum and Cosapoor situated in the Honorable Company's Jaghire, now the Zillah of Chingleput.

To the Chief Secretary to Government, 24th, in Cons., 24th November 1814. Enclosure A. in Cons., 24th November 1814.

476. The inhabitants having stated to the Collector their wish to retain their right of cultivating the lands with their own ploughs in preference to receiving a pecuniary payment in lieu of it, the requisite provision to this effect we remarked had been inserted in the draft. This we observed to be the only material point in which the present cowle differed from that originally granted in the year 1801.

From Mr. Jarrett, 9th, in Cons., 24th November 1814. From Mr. Secretary Hill, 20th December, in Cons., 16th January 1815. To Mr. Jarrett, 16th, in Diary Cons., 19th January 1815.

477. The cowle having been approved of and duly executed by the Government, was transmitted to the Collector in the Zillah of Chingleput for delivery to Messrs. Abbott and Maitland.

From Mr. Secretary Hill, 23rd, in Cons., 25th March 1813.

478. Under the authority of Government referred to in the margin, an advertisement was published on the 12th November 1813, inviting proposals to purchase the Government Garden at Parembaukum.

From Mr. McDonell, 15th, in Cons., 17th January 1814, with Enclosure A. Proposal from Moorogapah Moodelly, 13th, in Cons., 17th January 1814.

479. Two proposals were in consequence received, one from T. Soobroy Moodelly offering four hundred Pagodas as the purchase money, without stipulating for the payment of any quit-rent, the other from a person named Moorogapah Moodelly, an inhabitant of Chingleput who offered the sum of five hundred Pagodas for the purchase, with a yearly kist of ten Pagodas.

480. In submitting these to Government under date the 17th January last, we recommended that the offer of Moorogapah Moodelly should be accepted, and that the authority of Government should be given for issuing a grant in the name of that person.

To the Chief Secretary, in Cons., 17th January 1814.

481. His Excellency the Governor in Council in reply communicated to us his authority for accepting the tender of Moorogapah Moodelly who offered the sum of five hundred Pagodas for the purchase with a yearly kist of ten Pagodas, but we soon afterwards laid before the Government the farther correspondence noted in the margin, from which it appeared that the two offers above alluded to proved to be from the same person under different names, and that on his acceding to the highest terms offered he had been put in possession of the property under a Sunnud from the Collector.

From Mr. Secretary Hill, 21st in Cons., 24th January 1814. To the Chief Secretary, 21st, in Cons., 21st March 1814. From Mr. McDonell, 29th, in Cons., 31st January 1814. To do. 10th, in Diary Cons., 14th February 1814. From Mr. Jarrett, 16th, in Cons., 21st March 1814.

From Mr. Secretary Hill, 29th March, in Cons., 14th April 1814.

482. We begged leave to recommend that a cowle should be issued under the signature of the Governor in Council, confirming the purchaser in the possession of the gardens which was done accordingly.

483. In our last General Report we recapitulated the proceedings held by us upon the report of the Collector in the Zillah of Chingleput on the malpractice of his native servants during the formation of the Settlement of the Aumany villages in that Zillah for Fusly 1222; on the 22nd February last we were informed that these proceedings had been entirely approved by His Excellency the Governor in Council.

Vide General Report, 1st January 1814. Paras 347 to 355.

From Mr. Secretary Hill, in Cons., 28th February 1814.

484. It was thought that sufficient ground for dismissing Mullah Row, the Sheristadar from the public service existed in his having received the sum proved to have been paid to him by the Pagoda Tasildar, in his having (no doubt in return for such advantages) improperly lowered the assessment, but the Governor in Council agreed with us that his prosecution in a Court of Justice and his public proscription from future employment might be left to depend upon the result of a more minute examination of the evidence against him already before the Collector, and upon the further evidence against him which may be obtained by means of the prosecution of any of the partners in his guilt.

485. The Governor in Council regretted with us that the Collector should have left so great an opening for corruption by delegating to a native servant the duty of framing the Settlement which it was his own business to discharge.

486. The evidence against Appajee, the Sumperty was considered such as to require that he should besides being dismissed from employment be brought to trial, and the Governor in Council concurred in our opinion that the Courts of Justice would look upon fraud and corruption as being crimes in themselves, independently of any particular enactments of the Regulations determining to what punishment they are liable; but as it seemed to be of importance that the Regulations should make adequate provision for punishing those crimes when public servants are convicted of them, His Excellency in Council intimated his wish to receive from us the draft of such a Regulation as our acquaintance with the subject might suggest to us as being proper.

487. The Governor in Council approved of the dismissal of the two District Tasildars and of the Pagoda Tasildar, and concurred in our opinion that the most guilty of the corrupt Aumeens and Curnums ought to be prosecuted.

488. We were informed that it would be determined on the further report which we were to submit whether the bribes received by the public servants should be restored to the inhabitants who paid them, and whether any of the public servants should be proclaimed as unworthy and incapable of being ever again employed by the Company.

To the Chief Secy., in Cons.,
24th October 1814.
From Mr. Jarrett, 25th, in
Cons., 28th July 1814.

489. With reference to these orders we addressed the Government on the 24th October last, forwarding the letter noted in the margin from the Collector in the Zillah of Chingleput and its enclosures.

490. The Collector we remarked not having been able to obtain any further or more satisfactory information as to the alleged guilt of the late Huzzoor Sheristadar Mullah Row, in receiving a proportion of the sum corruptly raised among the inhabitants of the Aumany villages, we submitted it as our opinion to the Right Honorable the Governor in Council that there was not ground before us for proceeding to the extreme measure of declaring him incapable of ever again serving the Honorable Company.

491. The charges upon which Mullah Row was dismissed we remarked were for neglect of duty in allowing the Jummah to be unjustifiably lowered, and for the improper receipt of money from the Camatchama Pagoda fund. The evidence of the latter fact we observed was clear and satisfactory since his dismissal, however Mullah Row had instituted a suit in the Zillah Court of Chingleput against his accuser Arnachella Row, to which the defendant had failed to appear, and a decree we remarked had in consequence been given by that Court, *ex parte*, upon examination of witnesses, in favor of Mullah Row. No doubt however existing of gross neglect of duty on the part of the late Sheristadar, we saw no reason for rescinding the order of dismissal which had passed against him.

492. The Collector having as directed by us proceeded criminally against the Huzzoor Sumperty, and that person having been convicted and received sentence of fine and imprisonment, we recommended that he, as well as the four Aumenahs against whom similar proceedings had been instituted, with a similar result should be declared incapable of again serving the Company.

Names.	Residence.
Appajee Sumperty	Jellavanebadoo in the N. D. of Arcot.
Kistna Row, late Aumenah of Killianagur.....	Maurepooteer in the Zillah of Chingleput.
Sashadry Iyengar, Aumenah of Ponnagur.....	Valekah in the Southern Division of Arcot.
Vencata Row, Aumenah of Monymungalum.....	Trivellore in the Zillah of Chingleput.
Appah Pillay, Aumenah of Ootramaloor.....	

493. Of the other persons mentioned in the list enclosed in Mr. Jarrett's letter, Chithambara Row and Appoo Row we observed were the District Tahsildars, although it was difficult to conceive how they could be otherwise than criminally implicated in the corrupt transactions which took place, yet as there was no evidence which brought the charge of guilty participation home to them, we did not recommend their being proclaimed incapable of future employment.

494. The same remark applied to Chengulroya Moodelly the Arrack Tahsildar, over Cutchewara Sastry we had no official control; he was we observed simply an inhabitant of the country.

495. Prosecutions we observed had been instituted against some of the most guilty of the Curnums.

496. We solicited the orders of the Right Honorable the Governor in Council touching the disposal of the sum of 1,169-27-63, in deposit with the Collector, being the amount which he had recovered from the guilty servants, in part of the total which it was alleged they had corruptly received from the inhabitants.

497. The act of offering a bribe being in itself highly criminal, the person from whom the money in question was received appeared to us to have no claim to any share of the sum under consideration. The fraud we remarked had been committed upon the Government. The inhabitants and the public servants had conspired to defraud the public revenues, which had suffered in consequence. It might therefore we thought be just that the amount recovered should be carried to the public credit as a forfeiture. We were aware of the want of some legislative enactment which should mark the course of proceeding in such cases, and we stated that we had under consideration a Regulation for the more effectual prevention and punishment of corruption in the Native Officers of Government, which we hope shortly to have the honor of submitting to the Government.

498. Agreeably to our recommendation the Governor in Council resolved to proclaim the five persons, who had been judicially convicted and sentenced to fine and imprisonment as being incapable of ever serving the Company again.

499. The Governor in Council desired that the amount of bribes recovered from the corrupt servants might be held in deposit, subject to restoration to the parties by whom the bribes were paid, on their preferring claims to this indulgence on grounds which the Governor in Council might see cause to admit.

500. The Governor in Council stated that he was anxious that the new Regulation for more effectually preventing and punishing corruption in the native public servants should be prepared without delay, and we propose to lay it before the Government so soon as the present despatch is closed.

501. The above orders of the Governor in Council will be communicated to the Collector for his information and guidance.

* From Mr. Jarrett, 2nd, in Cons., 4th August.
Advertisement, 3rd, in Diary Cons., 4th August.
To Mr. Jarrett, 4th, in Cons., 4th August.
From do. 30th August, in Cons., 1st September.
Advertisement, 1st, in Diary Cons., 5th September.
To Mr. Jarrett, 1st, in Diary Cons., 5th September.
From Mr. Lane, 20th, in Cons., 22nd September.
Do. do. 22nd, in Diary Cons., 26th September.
To do. 23rd, in Diary Cons., 26th do.
From do. 4th, in Cons., 6th October.
Advertisement, 6th, in Cons., 6th October.
To Mr. Lane, 6th, in Cons., 6th do.
From do. 10th, in Cons., 13th do.
From Mr. Jarrett, 5th, in Cons., 10th November.
To do. 10th, in Cons., 10th do.

From the Chief Secy. in Cons., 8th December 1814.

To the Chief Secy. to Government, in Cons., 8th Sept. 1814.
Letter from Mr. Roberts, 24th April, in Cons., 2nd May.
From the Chief Secy. 22nd, in Cons., 23rd February 1814.

502. The correspondence which passed respecting the sale of estates for the recovery of arrears of revenue in this District during the late Fusly year is referred to in the margin.*

503. The Right Honorable the Governor in Council having been pleased to promote Mr. Thomas Jarrett to a situation at the Presidency, nominated Mr. John Sullivan to the office of Collector in the Zillah of Chingleput, under date the 2nd December last.

NORTHERN DIVISION OF ARCOT.

504. On the 8th September last we submitted for the information of the Honorable the Governor in Council a letter from the late Acting Collector in the Northern Division of Arcot, on the subject of the requests of His Highness the Rajah of Berar, to which the orders of Government communicated to us in the letter noted in the margin had reference.

505. In the letter from the Resident at Nagpore communicated to us, it was stated that His Highness the Rajah had been in the habit of remitting annually for certain religious purposes to the Pagoda at Tripatty the sum of 14,000 Rupees, that he, some time ago, transmitted 70,000 Rupees on account of his donation for the Fusly years 1209 to 1213 both inclusive, for which sum and period he possessed a receipt purporting to be given by Dhandoo Pundit the Peishcar of the Pagoda; that upon a late occasion, when His Highness's nephew Goojabba visited the Pagoda of Tripatty, a further remittance was made in money, jewels, &c. of the amount of the donation for the 8 years commencing with Fusly 1814 and ending with Fusly 1221; that he obtained a receipt for the amount so transmitted, but stating it to be for the eight years commencing with Fusly 1213, and that a letter from Baboo Row the principal Brahmin of the Pagoda accompanied the receipt, stating that the donation for Fusly 1213 had not been before received. His Highness was desirous of obtaining an acquittance for the donation of Fusly 1213, as paid by the first remittance, and he took occasion to express a wish that certain alterations might be made in the disposal of his annual donation, namely, that 1,000 Rupees should be expended through his Agent at Tripatty in feeding Brahmins, and that 650 Rupees should be allotted to the maintenance of an establishment for a Naubat Khana.

506. We stated that it appeared from Mr. Roberts's Report which we had the honor to lay before the Governor in Council, that upon the arrival of Bulwunt Row, the Rajah's Agent at Tripatty in Fusly 1215 with the remittances first mentioned by His Highness, a Carcoon of the name of Buccajee, who is the Superintendent of a garden and house belonging to His Highness upon the Tripatty

Hill, was sent by Bulwunt Row to the Collector's Cutcherry with money and jewels stated to be a remittance for four years from Fusly 1209 to 1212. This being the first payment ever received from His Highness by the English Government, very full entries were reported to have been made and very particular directions issued as to the appropriation of the sum; and a receipt appeared to have been given by the Tasildar of the Pagoda to His Highness's Agent Bulwunt Row acknowledging the sum of 56,000 Rupees the donation for four years, as well as a further sum of Rupees 2,856 which it seemed was advanced by Bulwunt Row for sundry extra expenses; a statement was given in the body of the receipt of the disbursements made on account of His Highness, and it was agreed by the Tasildar in the receipt, that as the amount of the annual gift was limited by the Rajah to 14,000 Rupees, the surplus received and expended should agreeably to the proposal of Bulwunt Row, be carried to the account of the following year's donation.

507. Of this receipt taken from the records of the Pagoda, a copy and translation we remarked were given by Mr. Roberts, and a comparison of that document with the receipt transmitted by Bulwunt Row to His Highness, left little doubt upon our minds that Bulwunt Row withheld the donation for one year, advancing, as if from his own funds, the difference between the sum acknowledged by the Tasildar's receipt as the Rajah's donation, and the amount expended in jewels, offerings, ceremonies, &c. The following comparative Abstract of the items we remarked would present this matter in one view:—

The real receipt granted by the Tasildar of the Pagoda was for 56,000 Rupees, donation at 14,000 Rupees per annum from Fusly 1209 to 1212, and the amount is accounted for thus:—			The false receipt transmitted by Bulwunt Row to His Highness the Rajah as given by the Tasildar of the Pagoda was for 70,000 Rupees, donation at 14,000 Rupees per annum from Fusly 1209 to 1213, and the amount was accounted for thus:—		
	Rs.	Rs.		Rs.	Rs.
Jewels	26,045		Jewels	29,755	
Offerings in money	4,000		Offerings in money	5,000	
Decorations	311				
		30,356			34,755
Sircar ceremonies including			Sircar ceremonies exclusive		
Brumootsavum	24,120		of Brumootsavum	28,900	
Bulwunt Row's Charities	2,980		Brumootsavum	1,000	
Repairs of Muntapum	600		Bulwunt Row's Charities	3,725	
Carcoon's pay	800		Repairs of Muntapum	600	
		28,500	Carcoon's pay	1,000	
			Garland preparer	20	
Grand Total		58,856			35,245
Received		56,000			
Difference agreed to be carried to the next year's account		2,856	Grand Total		70,000

508. Whether the Carcoon Buccajee was implicated or not in the fraud which appeared to have been committed by the principal Agent Bulwunt Row, we had not the means before us of judging; but the Carcoon we remarked was now dead, and Bulwunt Row was in confinement at Nagpore, where also his property had been confiscated.

509. With regard to the request preferred by His Highness that the sum of 1,000 Rupees per annum out of his present donation might be assigned to the feeding of Brahmins, and 650 for the establishment of a Naubat Khana, it appeared that the actual expenditure according to the established rates of the Pagoda, exceeded the amount of the annual donation in the sum of 30 Rupees a year: besides which we remarked that the payments by His Highness the Rajah were made at considerable intervals, though the expenditure on his account was regular and continued,

whence a considerable loss accrued to the Company on account of interest. It would therefore we observed be impracticable to provide for the expenses now proposed to be instituted out of the amount of the present donation, excepting by a correspondent deduction in some of the present charges. How far it might be consistent with the honour of His Highness the Rajah to abandon the present in money which is annually made to him by the Idol out of his own remittance we stated that we could not judge; that sum, being 1,000 Rupees and forming part of the sum of 2,501 Rupees in the account given below, might we remarked perhaps be appropriated, if such an arrangement should meet His Highness's wishes to the feeding of the Brahmins.

510. The following Statement however if submitted to His Highness's inspection would we observed enable him to judge what might be most expedient in this matter.

Annual Expenditure on account of His Highness Ragojee Bhonsla at the Pagoda of Tripatty.

	Rs.	Rs.
Present from the Idol to His Highness in specie...	1,000	
Do. do. in Silk Cloths, &c.	456	
The Carcoon's Salary ...	200	
Travelling charge to Bulwant Row...	100	
Charity to Brahmins, servant's pay, &c.	745	
		2,501
Jewels for the Pagoda ...		5,749
Argeetum, or payment to the Sircar for defraying the charges for the processions, &c., according to the customary rates of the Pagoda ...		5,780
	Rupees...	14,030
Annual remittance Rupees ...		14,000
Loss sustained by Government besides interest Rupees...		30

511. We explained that this loss was not, in fact, a real loss inasmuch as that out of the amount of the "Argeetum" Rupees 5,780, the actual amount expended in ceremonies, processions, &c., was not more than Rupees 3,080, leaving for the benefit of the Sircar, a net receipt of Rupees 2,700 per annum, but as the various processions and ceremonies performed in the name of the Rajah of Berar were charged according to the *established rates* of the Pagoda, it was we remarked impossible nor would it probably be expected by the Rajah, that these should undergo any reduction or alteration in his particular behalf; we conceived that he would probably be satisfied from the explanation which had been afforded, that with regard to the appropriation of his offerings, he had been misled by the misrepresentations and impositions of his own servants.

512. Not having received any orders upon the explanation afforded in the letter above recited, we conclude that it was considered satisfactory.

SOUTHERN DIVISION OF ARCOT.

513. In our last General Report we recited our proceedings bearing date the 29th of March 1813, on the various papers to which reference is therein made, respecting the Settlement of the Land Revenue in the Southern Division of Arcot. On the 4th of February last the Honorable the Governor in Council transmitted to us transcript of such observations on this subject as he deemed it proper to record for our guidance and for the information of the Honorable Court of Directors.

514. We had recommended in our letter of the 29th of April 1813 which accompanied our proceedings in question that the confirmation of Government should be withheld from the Settlement till many of the points on which its merits depend should be more fully investigated and the whole work should undergo a scrupulous revision, and that the Government should for the present confine itself to the expression of its sentiments generally regarding the mode in which it had been concluded. What was recommended by us with a view only to proper caution in a matter of such weighty importance had it was observed become indispensably necessary, in deference to the orders of the Court of Directors on the subject, conveyed in their letter of the 16th of December 1812; and it was stated that the sole object of the observations recorded by Government was to point out in what respects the Settlement of the Land Revenue concluded for the Southern Division of Arcot was or was not conformable to the views of the Honorable Court, to the principles prescribed to the Collector for his guidance and, (on points not embraced by those views as far as they had been stated, not provided for in those principles) to the policy which the Governor in Council would be disposed to approve in a perpetual Settlement.

515. The first consideration to be attended to regarded the persons with whom the Settlement had been concluded; although it did not appear to be noticed in our proceedings, it was thought that it should be allowed to precede all others on account both of its intrinsic importance and of the attention which it would receive from the Court of Directors.

516. On this point the Collector it was observed referred to a letter addressed to us dated the 7th of February 1812 for an explanation of the principles by which he had been guided. From that letter and his subsequent letter dated the 9th of July 1812, it appeared that in the Southern Division of Arcot, net rent is hardly ever derived from land; that, when there is any, it goes to the heads of the villages or renters for the time being; that those persons do not inherit the capacity in which they stand, but are constantly liable to be changed; that there are few villages in which they have not been changed every two, three or four years; that in short the little private property in the soil which exists has always been entirely at the disposal of the Government. From this state of things the Collector it was remarked justly inferred that although it might be otherwise where meerass is a property yielding a rent to its owner and possessing a value in transfer, yet in his District, the Government committed no injustice by making, as it always had made, such a selection of renters as might afford the best security for the public Revenue, and conferring upon them a property in the soil which no one had enjoyed before and of which therefore no one had been dispossessed.

517. When the Revenue absorbs the whole rent, the Government it was remarked must be regarded as the sole proprietor of the soil, and the right of occupancy (at best of very uncertain tenure) is all which can belong to its subjects; but when that right too (as must almost unavoidably be the case) had been at the disposal of Government, no room was left for a complaint of injustice towards individuals in any Settlement of the Land Revenue which Government might see fit to conclude; the question in concluding such a Settlement it was remarked was then narrowed to a consideration of expediency, and that Settlement would be the best by which the interests of Government, involving as they must do, the interests of the people at large, might most effectually be promoted. The case here put it was observed, was for the illustration of the argument, somewhat more extreme than that represented as actually existing in the Southern Division of Arcot, but the difference between the reality and the supposition was not considerable and ample allowance seemed to have been made for it by the Collector in his application of similar reasoning to the duty in which he was engaged.

518. The Collector accordingly stated that the Triennial Renters who might be considered reaching more nearly than others to the possession of some sort of property in the soil,

were allowed the preference in renting the villages anew; that they were permitted to include partners in the engagement; that when they disagreed among themselves, the rent was concluded with as many of them as could agree; that when they declined or neglected to rent their villages, the other head inhabitants were next permitted to rent them; and that the engagements which had been entered into with strangers were not numerous and were had recourse to only after all other means of renting the villages had failed.

519. It was thought that it served still further to justify the Collector's proceedings in this respect that he had represented the evils which would have followed from leaving any of the villages unsettled in a District over which a Settlement was generally extended, as the Puttah Monigars are interested and enabled to reduce the stock and cultivators belonging to such villages by withdrawing them to the rented villages, and as this apprehension had been confirmed by the experience of the Triennial Lease; he moreover recommended that all ousted renters who might have lost their villages through corruption on the part of the Collector's servants, should be allowed to recover them on indemnifying the strangers by whom they had been rented for any expense incurred in improving them.

520. The Governor in Council desired that the proposed option might be offered to the ousted renters, and under the foregoing explanation of the facts of the case and of the rules according to which the Collector had proceeded, was of opinion that in the selection of renters, the Settlement would then have been concluded with all possible regard for the interests, feelings and rights of those who bear the nearest semblance to landed proprietors. It was most satisfactory to the Government to observe in confirmation of this opinion, that out of 1985 villages which had been settled at the end of Fusly 1221, 959 were rented by the former renters, and 525 by former renters and their chosen associates; and that of the remaining 501 villages rented to strangers, a great proportion had been voluntarily resigned by the former renters under regular instruments either lodged with the Collector or possessed by their friends who had succeeded them.

521. The Governor in Council did not find any direct information either in our Proceedings or in the Collector's Report or its enclosures, with regard to the number of persons with whom the Settlement of the villages had been concluded. The point, it was remarked, was important, as concerning justice towards individuals wherever a right to be admitted into the number is recognized; and as concerning the security of the public Revenue and the improvement of the country wherever better security and better means of improvement would have been provided by increasing the number. On the first of those grounds, it seemed from the information incidentally afforded in the Collector's letters dated the 7th of February and 9th of July 1812 above referred to, that the number of renters was sufficiently comprehensive; but the Government desired that the Collector's attention should be directed to this point, with reference to the other ground on which its importance rests.

522. Our attention it was remarked had been chiefly turned to the amount of rent for which the District had been settled, and on that head our explanations were deemed entirely satisfactory. The average of ten years' collections, forming the basis on which the amount was calculated, appeared to be equally just towards the Government and the renters. The extremes to which the Revenue rose and sank in the two Fuslies 1212 and 1216 neutralize each other, and the period including no other extraordinary variation of Revenue, was considered as exhibiting a fair view of the resources of the District. The average collections of the ten years it was remarked fell short indeed of those of the Triennial Lease to the extent of nearly $3\frac{1}{2}$ per cent., but there was melancholy evidence that the operation of that lease had proved most injurious to the Southern Division of Arcot, as well as to almost every other District into which it had been introduced, and Govern-

ment had no doubt of the necessity of abating the assessment if the collections were expected to keep pace with it and the prosperity of the District were not meant to be sacrificed still further for a temporary increase of Revenue. The Governor in Council therefore expressed his perfect satisfaction with the amount of the Settlement.

523. The rules according to which the Collector applied to each particular village the general basis, whereon the amount of the Settlement was to be calculated and had corrected the severe pressure with which it would have borne on some villages and the needless reduction of Revenue which it would have caused in others, were considered extremely judicious. The chief rules it was remarked were these:—When the collections for Fusly 1220 exceeded the average of ten years, a portion of the excess was added, when they fell short a portion of the deficiency was abated; villages having little or no waste land were allowed a remission of from $\frac{1}{10}$ to $\frac{1}{5}$. Aumany villages mismanaged during the Triennial Lease were assessed with the average of the seven years preceding the Triennial Lease or the ten years' average (whichever of the two was highest) though the collections in 1220 fell short of the average. The seven years' average was taken instead of the ten years, when the former exceeded the latter by reason of balances during the Triennial Lease; when temporary causes had impoverished any village, the assessment was made progressive for five years, or some shorter period, till it might attain its full measure. These rules seemed to the Government to provide for almost every exception which could be required in applying the general basis.

524. The Governor in Council concurred in the sentiments which we had expressed with regard to the case of former over-assessment, for which the Collector stated that his rules did not provide an adequate remedy, and had nothing to add to our observations on that head, further than by expressing his satisfaction that the impositions practised upon the Collector by his servants for the purpose of obtaining an abatement of the amount with which certain villages ought to have been assessed, were detected, that the Puttahs fraudulently procured were cancelled, and that many of the villages had since been settled at full rent.

525. The Governor in Council agreed with us that it seemed inexpedient to conclude any perpetual Settlement for villages yielding no higher an annual rent than ten Pagodas at first, and twenty Pagodas ultimately, and thought it questionable whether even a Decennial Settlement ought to be concluded for such villages, unless they were very numerous.

526. The only provision which the Collector seemed to have made for securing the under-tenants and Ryots in possession of their privileges, whatever these might be, it was observed was to be found in the Puttah granted by him to the renters, which bore that they were to keep the inhabitants in peace and conduct themselves according to the Regulations; but the Governor in Council considered this provision for an object of such importance to be much too indefinite, and highly approved of the specific obligations on this head to which the renters were required to bind themselves by the 17th Article of the Moolchilka prepared by Mr. Ross, the Collector of Cuddapah, relating to the duty of "making the Ryots contented and happy." The Regulation regarding the Settlement it was remarked would no doubt impose the duty upon the renters, but the Puttah furnished to them ought to define and explain its nature and extent, as that prepared by Mr. Ross does.

527. In the Settlement of the Southern Division of Arcot, the Collector it was remarked had made no reservation of waste land, and he stated his opinion that no waste land ought to be reserved. In support of that opinion, he observed that no Settlement whatever could be formed if all the waste land were excluded from it, that it would be difficult to select any waste land which it would be more proper to exclude than the rest, and that it is needless to exclude any, as it ought to be the main object of Government to secure its present land Revenue and promote the future prosperity of the country, rejoicing, as it would have cause to do, if by means of its Revenue arrangements the cultivation was extended and resting satisfied that the least of all the evils

which it had to apprehend was a difficulty in participating fairly in the increasing wealth of its people.

528. On the other hand, however, it appeared to be the Collector's opinion that the migration of the Ryots (by the apprehension of which the Collector of Cuddapah had chiefly been induced to include the waste land in his Settlement) would not be affected one way or other by the reservation of the waste land, but that it might be prevented or properly regulated by a judicious distribution of tuccavy. It appeared also from the smallness of the abatement (varying from $\frac{1}{2}$ to 1-16th) which was allowed on account of villages having little or no waste land, that the value attaching to waste land was not reckoned by the Collector to be very considerable.

529. The Collector's conclusion on this point did not appear to be made out by the reasoning which he had himself employed. The Governor in Council had often had occasion to express his conviction that the object which required the first attention was the augmentation of the general wealth of the country, and that it would always be easy to devise means for drawing a due proportion of that wealth into the public treasury. If therefore the Collector had shewn that, with a reservation of the waste land, it was not to be hoped that the general wealth of the country should be augmented, the Governor in Council it was remarked would have been disposed to concur in his opinion that the waste land ought to be included in the Settlement; but his reasoning tended as much to prove that the prosperity of the country would be injured as that it would be promoted by that measure.

530. Unless it answered some important purpose to relinquish the claim to a direct participation in the future produce of waste land, unless it was necessary as enabling the renters to hold out encouragement to their Ryots, unless the adjacent land could not otherwise be cultivated, or unless for some other reason the Settlement of the waste land must be simultaneous with the Settlement of the land under cultivation, and was essential to the success of that other Settlement this gratuitous and unlimited surrender of that which, possessing no present value, could not be regarded as any favor by those who received it, though the loss of it might hereafter be severely felt by Government, would it was thought bear no mark of the liberal but considerate policy from which alone such an act ought to proceed, and would be stigmatized by the Court of Directors, whose sentiments on the subject were known to the Government as a useless and imp rovident sacrifice.

531. The Collector stated that no Settlement could be formed if all the waste land were to be reserved, and that it would be difficult to make a proper selection, but the rule according to which the selection ought to be made, seemed to the Government to be sufficiently manifest. Wherever the lands in cultivation could not be settled if the waste lands were reserved, they must it was observed of necessity be included in the Settlement. In such a case it was remarked they were not gratuitously surrendered, but contributed to the value of the cultivated lands and were taken into account by those to whom the cultivated lands were rented. To exclude them it was observed would be to check the extension of cultivation and to destroy all prospect of that augmented wealth and increasing prosperity in which the exclusion was intended to enable the Government to participate; but wherever the cultivated lands could be settled as well though the waste lands were reserved, as wherever the abatement of rent on account of the reservation was more than counterbalanced by the object on account of which it was allowed (a case which from the rate of abatement allowed by the Collector to villages having little or no waste land might be supposed likely to be of frequent occurrence) the force of the reasons against including the waste land in the Settlement seemed to the Government to be irresistible.

532. The Government desired in all cases the Collector should take care that the reasons against reserving the waste land were not inconsiderately or unnecessarily admitted, and still more that they were not suffered to be alleged as a mere pretext for including it in the Settlement.

533. The Governor in Council did not consider it to be of any importance that the Collector had settled the tank villages in the Southern Division of Arcot *unconditionally*, as well as the rest. In the letter addressed to us by the Government under date the 31st of December 1811, it was stated that while the rent of tank villages was to be dependent upon the supply of water, the discretion of granting or withholding a remission of Revenue in other cases rested exclusively with the Government; and the Collector it was remarked had, naturally enough given a latitude to these instructions and without binding the Government, even in the case of tank villages, to any specific remission of Revenue had conceived it to be virtually pledged to allow such remissions as the nature of the seasons and other circumstances affecting the condition of the renters might be found to require. The Governor in Council entirely concurred in the sentiments expressed both by us and by the Collector regarding the necessity of being liberal in this respect at the beginning. That the time would come when a remission of Revenue would no longer be required, must it was remarked be the persuasion of every one who believed that Government was intent upon promoting the prosperity of the country, and the measures now in train were thought well adapted to that end, but the arrival of such a time it was remarked, could not be ensured or accelerated, unless the present demands of Government were considerably accommodated to the present circumstances of the country.

534. If any confirmation of the foregoing views were wanting, the Government observed that it was unhappily to be found in the effects set forth in the Collector's report, as having resulted from a rigid enforcement of the terms of the Triennial Lease in certain talooks of his District.

535. Our attention was particularly called in the letters addressed to us by Government, the 31st of December 1811 and 24th of March 1812, to the necessity of making the rent under the new Settlement payable at the option of Government, only in such coins as are issued from the Company's Mint; but it did not appear from the papers before Government that any provision to that effect had been made in the Settlement of the Southern Division of Arcot. The omission it was remarked required to be supplied.

536. The deduction from the assessment made on account of the allowance to Curnums and Taliars was thought just and proper, and there was no doubt as to the propriety of rendering the payment of their allowance independent of the good pleasure of the renters; but the Governor in Council stated that he would take into consideration the expediency of restoring to them the mauniams which they formerly enjoyed, when the subject should be brought by us to his notice.

537. The Collector it was remarked had judged wisely in keeping the accounts of the Cavelly and Davastanum lands distinct from the rest, though included in the Settlement, as an opening was thereby left for any new arrangement regarding them which might be deemed proper.

538. It was satisfactory to the Government to learn on the authority of the Collector, that the other sources of Revenue, exclusive of the land tax which pass in the Southern Division of Arcot by the general name of Swarnadayem were highly improveable. It was principally from those sources that all future augmentation of the Revenue must be looked for, and therefore they could not be investigated and improved with too great care. The Governor in Council stated his expectation to receive the report* on this subject which we had promised.

539. We were also desired to report on the subject of the Enam lands in the District, regarding which we appeared not to have furnished instructions to the Collector.

540. The Register of the Settlement proposed to be kept by the Collector would it was observed be a valuable document, containing information on many points, particularly the number of renters and the amount of the rent of their respective villages, to which the Governor in Council might hereafter have occasion to refer.

* This Report has been submitted. See Para. 1193.

541. The Settlement it was remarked had ere the time in question been probably introduced throughout the District, but the Governor in Council anticipated great advantage from the revision which it was to undergo from the new Collector. With all the zeal, ability and experience of the late Collector Mr. Ravenshaw, it was impossible for him to accomplish so great and complicated an undertaking without many errors and oversights. Of this it was remarked he was himself fully sensible, and he accordingly deemed it necessary to revise his own work; he had the satisfaction of detecting the impositions which his servants had practised upon him, before the charge of the District passed into other hands, and he corrected much of what had been done amiss; but there must still it was observed remain great room for correction, and the Governor in Council approved of the manner in which we had called the attention of the present Collector to this important part of his duty.

542. Besides our instructions conveyed in our Proceedings of the 29th of March, it was thought necessary that the Collector should attend to the sentiments expressed in the Proceedings of the Governor in Council here recited, and that wherever practicable, the Settlement should be rendered conformable to those sentiments in the respects in which any discrepancy had been pointed out, and where the points called in question only required to be explained, a satisfactory explanation should be afforded.

543. We were informed that the observations of the Governor in Council had been framed with a particular view to the recent instructions of the Court of Directors on the subject of the mode in which the land Revenue ought to be collected, and it was confidently hoped that they would meet with the Honorable Court's approbation, and that any Settlement concluded in strict conformity to them would be confirmed in perpetuity. The observations themselves it was remarked would shew that much remained to be done before such a conformity was obtained, and that the measure of confirming even this first Settlement in perpetuity was still far from being recommended by Government to the Court of Directors. A great deal, however, had already been accomplished, and the remainder the Governor in Council doubted not would be undertaken with similar zeal and prosecuted to an equally successful conclusion.

544. At the suggestion of the Collector of the Southern Division of Arcot, we had recommended that after the introduction of the proposed Settlement of the land Revenue, the Collectors should be authorized in the first instance to hear and determine all disputes relative to occupying, cultivating and irrigating land, which might arise between the renters and their Ryots or between different renters, and observed in support of that proposition, that when the amount and appropriation of the demands of Government upon the land were permanently fixed, the Collector might be regarded as an arbiter in such disputes not less impartial than the Judge, and that from the means of information possessed by him and the promptness of his decisions, the authority proposed to be delegated to him was likely to be of great utility and to give entire satisfaction to the inhabitants as an appeal to the Zillah Court might in all cases be allowed. The Governor in Council was disposed to agree with us that much advantage might result from the interlocutory judgments of the Collectors on the points in question, and that they would not be attended with any of the evil consequences which led to the separation of the Judicial authority from that with which Collectors are at present vested; we were therefore desired to make provision for the object in view in the Regulation which we had stated to be in preparation, and were informed that a final decision with regard to its expediency would be given when the Regulation was about to be enacted.

545. On the 16th September last we received from the Government copy of a letter from His Excellency the Governor of Mauritius, and were desired to report whether from any information we might have acquired since the former decision on the subject, we were of opinion that the village of Veera-

permanellore granted in shotrium tenure to a native servant of Mr. Farquhar's in reward for his services would afford him such a profit as was then believed. In the contrary case it was considered proper that the rent should be proportionately abated.

546. We stated in reply that the village (Veera-permanellore) with its dependent Muras was formerly permanently assessed at Pagodas 1,431-2-65 per annum, but that the Mootahdars having, as represented by the Collector, ill-treated the inhabitants and neglected the cultivation of the land, the Revenue from it in Fusly 1221 fell to Pagodas 928-15-44. The Mootahdar also dying about that time and no offer having been made for the purchase of the estate at the original assessment, it was retained under Anmany management until Government sanctioned the grant thereof to Ramasawmy Pillay the native in question.

547. The Collector in his letter of the 2nd September 1812 had stated that there were 462 Pagodas worth of waste land in Veera-permanellore and 73 Pagodas worth in the dependent Hamlet of Tretaloor, and that he supposed every intended indulgence would be granted to Ramasawmy Pillay by granting the village to him for Star Pagodas 800 per annum.

To Mr. Hyde, 19th, in Diary Cons., 22nd October 1813.
From do. 16th December 1813.
In Cons., 3rd January 1814.
To do. 9th, in Diary Cons., 12th May 1814.
From do. 1st, in Cons., 6th June 1814.
To do. 6th, in Cons., 6th June 1814.
* In Cons., 19th October 1813.

548. The correspondence noted in the margin with the Collector in the Southern Division of Arcot subsequent to the receipt of the orders from Government under date the 15th* October 1813, granting the village of Veera-permanellore and its dependent Muras on the above terms was submitted by us for the consideration of Government.

549. We observed that by the letter from the Collector dated 16th December 1813, it appeared that the village in question had yielded in Fusly 1222 (A. D. 1812-13) Pagodas 1,155, giving a surplus of Pagodas 355 which was carried to the credit of Ramasawmy and kept in deposit to be paid to him whenever he might claim it. The Collector further stated that a larger collection might be expected to be realized from the village in the ensuing Fusly.

550. We observed that on the 1st of June last a report from the Collector stated his having given over charge of Veera-permanellore, &c. to Ramasawmy Pillay, and that he was then authorized to pay to the Shotriumdar the money in deposit, which, after deducting all charges, amounted at that time to Pagodas 214-7-79.

551. The estimate formed of the value of the waste lands being an arbitrary one, must we remarked be considered liable to qualification. The waste lands we observed might in time become available, but without laying great stress on their value, we were of opinion, under all the circumstances stated that the rent assessed on the village did not require to be reduced.

552. In a subsequent letter from the Secretary to Government in the Revenue Department under date the 16th September last; was transmitted for our report copy of another communication from Mr. Farquhar the Governor of Mauritius, requesting the further consideration of the Right Honorable the Governor in Council relative to the amount of the Shotrium rent of the village in question.

553. In reply we explained that by the Petition noted in the margin from Ramasawmy, it appeared that since his arrival on the coast, he had better informed himself with regard to the value of the village in question, and that he was now content to hold the village of Veera-permanellore and its dependent Muras upon the terms originally determined upon, namely subject to an annual payment of Pagodas eight hundred (800) to which effect he solicited a Purwannah drawn out in the usual manner confirming it to his heirs.

To the Chief Secretary, 15th, in Cons., 15th December 1814.
Petition from Cuddalore Ramasawmy, 10th, in Cons., 14th November 1814.

554. We accordingly submitted the draft of a Purwannah to be issued, under the signature of the Right Honorable the Governor in Council to the said Ramasawmy Pillay.

555. We deemed it at the same time to be our duty to refer the Right Honorable the Governor in Council to the orders of the Honorable Court of Directors under date the 18th December 1811, which orders however we observed it was possible might not be considered as justifying a revocation of the pledge which appeared to have been passed in favor of Ramasawmy Pillay.

PARAS. 115 to 118 inclusive.
See letter from the Secretary to Government, 15th, in Cons., 19th October 1813.

556. We were informed in reply that, as under the orders which we had pointed out, the Governor in Council had no authority to make perpetual grant of any village on Shotrium tenure, a recommendation in Ramasawmy Pillay's favor would be submitted to the Honorable the Court of Directors, and in the meantime that he would be left in possession of the village which had been granted to him. To this effect instructions were issued to the Collector.

From Mr. Secretary Hill, 3rd, in Cons., 9th January 1815.
To Mr. Hyde, 30th January, in Diary Cons., 2nd February 1815.

To the Chief Secretary to Government, in Cons., 20th October 1814.

From Mr. Ravenshaw, 16th, in Cons., 27th July 1807.

To do. 2nd, in Diary Cons., 6th June 1808.

From do. 11th, in Cons., 27th October 1808.

To do. 8rd, in Diary Cons., 10th January 1809.

To Mr. Hyde, 9th, in Cons., 9th September 1813.

From do. 13th December, in Cons., 3rd January 1814.

558. The documents upon which this claim was founded were stated to be an original Purwannah in the name of the grandfather of Shah Allee, under the seal and signature of His Highness the Nabob Saudut Alikhan, and Inayutnannals by subsequent Nabobs of the Carnatic continuing the allowance in favor of the present claimant. In addition to these we remarked there was a Dustuck signed by Captain Graham, formerly Collector in the Southern Division of Arcot, dated March 1802, directing the subordinate Revenue Officers to collect the tax and to pay it to Shah Allee upon receiving his acknowledgment for the amount.

559. The subject we observed was first brought to our notice by Mr. Ravenshaw in the month of July 1807, and in June of the following year we forwarded to Mr. Ravenshaw a petition addressed to us by Shah Allee, and called upon him to state his opinion whether it would be preferable to commute the allowance for a money payment, or to permit the Petitioner to collect it either himself, or through the medium of the public servants of Government.

560. Mr. Ravenshaw in his reply, dated the 11th of October 1808, disapproved of allowing the contribution to be levied by Shah Allee as had been formerly the case, on account of the houses that ought to pay the assessment not being known, and the unfair exaction to which such a mode of proceeding would in consequence subject the lower classes of inhabitants, and recommended that an annual payment of 1,200 or 1,400 Pagodas should be made to the claimant from the public Treasury.

561. Mr. Ravenshaw was informed in reply that we proposed to submit the case of Shah Allee for the consideration of the Government, but that we could not in the meantime take upon ourselves to authorize any disbursement on that account.

562. We did not find that the proposed communication to the Government was made, and the case having been again brought to our notice by the claimant, was referred for the report of the present Collector Mr. Hyde. The result of that gentleman's investigation of the subject

557. Under date the 20th October last, we submitted for the consideration of the Right Honorable the Governor in Council the correspondence referred to in the margin, which had passed between us and the present and late Collectors in the Southern Division of Arcot, on the subject of a claim preferred by a person named Shah Allee, head of the sect of Tabkatee fakeers, to an annual allowance for the support of himself and followers to be collected at the rate of eight Alungeeree pice from each house in the Province of Arcot.

was contained in his letter of the 13th December 1813, from which we observed that no account of the sums formerly received by the fakeer or his ancestors from the inhabitants had been kept by the village Curnums; that the obligation to make the contribution was not acknowledged by the inhabitants; who alleged that the payment was never voluntary on their part; and, finally, that the authority of the public officers had never been interposed in furtherance of the levy of the Tax. Mr. Hyde at the same time stated the coincidence of his own opinion with that held by his predecessor in regard to the commutation of the tax for a money payment, adding that the amount collected formerly by the fakeers was estimated by the Tahsildars to have been more than 1,500 Pagodas per annum.

563. We explained that we had experienced considerable difficulty in coming to any decision in regard to the claim of Shah Allee. The allowance as originally constituted must we conceived be considered in the light of an extra assessment, which setting aside the impropriety of permitting the fakeer to make the collection himself, it would not be expedient to continue; at the same time as the validity of the documents upon which the claim was grounded did not appear to be questionable, we were of opinion, that the case of the claimant was entitled to some consideration.

564. As no authentic account could be obtained of the sums collected by the fakeers under the sanction of the Native Government, and subsequently under the Dustuck of Captain Graham, the amount we observed could only be conjectured; we however had little doubt that it had been estimated at much too high a rate, both by Mr. Hyde and his predecessor, and under the uncertainty which would attend the collections of the tax, if permitted to be collected by the fakeers, we were of opinion that an allowance of 50 Star Pagodas per month would be a sufficient remuneration.

565. We accordingly submitted for the consideration of the Right Honorable the Governor in Council the propriety of granting an allowance of 50 Pagodas per month to Shah Allee as head of the sect, but as no obligation could be considered to exist on the part of Government to grant any remuneration, it should be understood that the proposed allowance was to continue only during the pleasure of the Government.

566. If the proposed allowance should be granted, we recommended that its payment might commence with the current Fusly.

567. In reply we were informed that agreeably to our recommendation, the Right Honorable the Governor in Council had been pleased to grant to Shah Allee, the head of a particular sect of fakeers in the Southern Division of Arcot, a monthly pension of fifty Pagodas, in lieu of the house tax which was formerly collected for the support of that sect. The pension agreeably to our further recommendation was to commence from the beginning of the present Fusly, and to be continued during the pleasure of Government.

To Mr. Hyde, 10th, in Diary Cons., 14th November 1814.

568. These orders were duly communicated to the Collector.

TANJORE.

Proceedings of the Board, in Cons., 27th January 1814.

From Mr. Cotton, 23rd Sept. 1811, in Cons., 3rd October 1811.

From Mr. Wallace, 19th January, in Cons., 23rd Jan. 1812.

From Mr. Wallace, 25th November in Cons., 3rd December 1812.

From Mr. Wallace, 25th July, in Cons., 5th August 1813.

569. At our meeting of the 27th January last we proceeded to take into consideration the reports of the Collector of Tanjore on the Quinquennial Lease introduced into that Province.

See Report, 22nd February 1807. In a letter from Mr. Secy. Greenway, dated 11th April, in Cons., 7th May 1807.

570. The Triennial Lease recommended to be adopted by the Committee appointed in 1807 to report on the Settlement then existing in the Province of Tanjore commenced with Fusly 1217 and terminated with Fusly 1219.

* NOTE.—See also the previous letters to Government dated the 25th June and 2nd July 1810, and the letter to the Chief Secretary, 18th August 1810, and entered in respectively in Cons., 25th June, 2nd July, and Diary Cons., 20th August 1810.

571. Previously to the expiration of the Triennial Lease, measures had been taken for a renewal of a village rent on a lease for three or five years. A discussion of some length had taken place between the Board of Revenue and the Collector, and the final arrangement regarding the proposed Settlement, was submitted to Government under date 27th* September 1810, and sanctioned by Government on the 6th of November of the same year.

572. The total number of Government villages in Tanjore appeared to be 5763.

Fusly 1220.

In the first year of the Quinquennial Lease or in Fusly 1220 the number of villages settled for 5 years for a money rent was ...	3687			
The number of villages for which temporary Moochil-kas of rent were received was ...	124	3811		
The number of villages settled for a grain rent for 5 years was ...	38			
Ditto. do. do. on a temporary agreement ...	12	50		
Total number rented ...	...	...	3861	
Number of villages remaining unsettled and under Aumanie in Fusly 1220 ...	...	...	965	
Total Government villages...	...	...	...	4826
Alienated villages paying a quit-rent in money or in grain ...	...	...	...	937
Total villages in Tanjore ...	...	...	...	5763

In Fusly 1221.

The number of villages settled in this Fusly on a money rent was. Settled for a money rent of the number formerly settled for a grain rent ...	559			
	5			
Add number rented in Fusly 1220 ...	564			
	3811			
Total money rented villages in Fusly 1221 ...	...	4875		
Grain rented villages in Fusly 1221 ...	...	46		
Villages under Aumanie in Fusly 1221 ...	...	405		
Total Government villages ...	...	4826		
Alienated villages as in Fusly 1220 ...	...	937		
Total villages in Tanjore ...	...	...	...	5703

Fusly 1222.

Villages rented in Fusly 1220 for 5 years ...	3,816			
Ditto. do. 1221 for 4 years ...	559	4,375		
Villages settled in Fusly 1222 ...	154			
Villages settled for a money rent in Fusly 1222 which were under a grain rent in Fusly 1221 ...	46	200		
Total money rent villages in Fusly 1222 ...	...	...	4,575	
Villages under Aumanie in Fusly 1222 ...	...	...	251	
Total Government villages ...	...	...	4,826	
Alienated villages as before ...	...	...	937	
Total Villages in Tanjore ...	...	...	5,763	

Abstract.

Fusly.	Number of villages rented for money in each year.	Number of villages rented for a grain rent in each year.	Number of villages remaining under Aumanie in each year.	Total Government villages.	Add alienated vil-lages.	Total number of vil-lages in Tanjore.
1220 ...	No. 3811	No. 50	No. 965	No. 4826	No. 937	No. 5763
1221 ...	564					
Add rented in Fusly 1220	3811	46	405	4826	937	5763
	4375					
1222 ...	200					
Add rented in Fusly 1221	4375	...	251	4826	937	5763
	4575					

573. Having thus shewn the progress which was made in each year towards the completion of the Quinquennial Settlement, we proceeded to shew the amount of Revenue stipulated for in each year for the money rented, grain rented, and Aumanie villages.

Land Revenue only Jummabundy of Fusly 1220.

		S. Ps.	F.	C.
3811	Villages rented for a money Settlement ...	6,69,621	34	72
50	„ Rented for a grain Settlement value...	14,317	6	50
965	„ Under Aumanie. ...	1,80,159	36	79
4826		8,64,098	83	41
937	„ Alienated villages Quit-rent ...	30,051	38	2
	Total Jummabundy for Fusly 1220 of the land Revenue.	8,94,150	26	43

Land Revenue Jummabundy of Fusly 1221.

		S. Ps.	F.	C.
3811	Villages rented in Fusly 1220 ...	...	...	...
5	Villages rented in Fusly 1221 for money which were rented for grain in Fusly 1220 ...	...	...	...
3816	Villages money rent in Fusly 1221...	6,99,041	34	39
559	„ Rented for money in Fusly 1221 ...	1,02,658	15	65
4375	Total money rent ...	8,01,700	5	24
46	Villages under a grain rent...	22,017	43	50
405	„ under Aumanie ...	46,325	0	28
4826	Total...	8,70,043	4	22
937	Alienated villages Quit-rent in money and in grain..	31,033	0	37
5763	Total Jummah of Fusly 1221 of the land Revenue	9,01,076	4	59

Jummabundy of Fusly 1222.

		S. P.	F.	C.
3816	Villages rented in Fusly 1220 ...	6,99,041	34	39
559	„ rented in Fusly 1221 ...	1,54,150	9	28
200	„ „ in Fusly 1222 ...	61,203	17	16
	Total rent ...	9,14,395	16	3
251	„ under Aumanie ...	33,550	7	9
4826	Alienated villages Quit-rent ...	31,894	12	43
	Total rent and Aumanie ...	9,79,839	35	55

574. We next exhibited the total Revenue from Tanjore as entered in the Jummabundies of the three first years of the Quinquennial Lease, and of each year of the Triennial lease.

Statement Comparative of the Jummah of Tanjore for the three years of the Quinquennial Lease.

	Fusly 1220.			Fusly 1221.			Fusly 1222.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land Rent ...	8,94,150	26	43	9,01,076	4	59	9,79,839	35	55
Licenses ...	16,313	4	70	17,039	42	20	15,790	34	32
Customs ...	54,794	17	61	50,384	40	70	57,529	26	62
Salt ...	60,622	6	77	53,829	41	19	54,926	11	77
Extra Revenue ...	1,025,880	11	11	10,22,280	39	8	1,108,086	18	66
	2,905	8	68	6,207	33	15	6,396	8	57
	1,028,785	19	79	1,028,588	27	23	1,114,482	27	43

Statement of the Jummah during each year of the Triennial Lease.

	Fusly 1217.			Fusly 1218.			Fusly 1219.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land rent ...	1,034,000	28	26	1,045,179	1	34	1,030,808	26	72½
Licenses ...	13,359	3	57½	17,485	31	40	17,199	34	40
Customs ...	1,026	23	24	34,978	32	34	52,557	31	44
Salt ...	26,343	24	5	39,367	27	59	52,425	33	47
	1,074,729	34	43	1,137,011	3	7	1,152,991	36	43½

575. Previously to forming the Triennial Settlement, accounts we observed were prepared of the extent of cultivation and of the produce of lands in former years, of the prices of grain and of the Jummah derived from each village since the cession of the Province to the Company. On a comparison of these accounts and a separate consideration of the actual state of each village, the triennial rent was fixed either on the average of Fuslies 1214, 1215 and 1216, or where this average appeared too high, or too low, by a modification thereof, formed on the calculated Jummah in one or more of the four preceding years, or in case of any great variety in the extent of land cultivated in any of the seven years, by a due attention to such variety. In a word we remarked the average of the three years annual rent, without consideration of produce or price was at first assumed as the datum for the triennial rent; this datum was examined and corrected by a comparison with what the average of the four Aumanie years gave and with the result of each of these years separately.

576. A comparison was next furnished between the average land rent under the Triennial Lease, and the average rent for the three first years of the Quinquennial Lease.

	Star Pags.	F.	C.
Land Revenue of Fusly 1217.....	10,34,000	28	26
1218.....	10,45,179	1	34
1219.....	10,30,808	26	72½
Total...	31,09,988	11	48½
Average...	10,36,662	33	69
Land Revenue of Fusly 1220.....	8,94,150	26	43
1221.....	9,01,076	4	59
1222.....	9,79,839	35	55
Total...	27,75,066	21	77
Average...	9,25,022	7	25

577. The sum of 22,323 Star Pagodas we remarked should be deducted from the average of the Triennial Lease being the value of lands assigned to the Curnums in lieu of the wages heretofore paid them in money.

From Mr. Secretary Green-
way, in Cons., 7th May 1807.

Average of the Triennial Lease	Star Pagodas.
	10,36,662
Deduct value of lands allotted to the Curnums, see letter from Government dated 11th April 1807	22,323
	10,14,339
Average of the three first years of the Quinquennial Lease	9,25,022
Decrease...	89,317

578. There is still a balance outstanding on the Triennial Lease and also on each year of the Quinquennial Lease. The cause and nature of these balances we remarked had been explained from time to time by the Collector, but as it was desirable to have a connected view of the particulars of the whole, and to ascertain what portion was likely to be realized hereafter, we required the Collector to prepare and submit a separate and distinct report on the subject.

Land Revenue only.

	Fusly 1217.			Fusly 1218.			Fusly 1219.		
	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.
Land Revenue	10,34,000	28	26	10,45,179	1	30	10,30,808	26	72½
Balance on the 31st Decem- ber 1813				4,966	30	49	81,980	2	2
Collections	10,34,000	28	26	10,40,212	15	61	9,48,828	24	70½

Land Revenue only.

	Fusly 1220.			Fusly 1221.			Fusly 1222.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land Revenue	8,94,150	26	43	9,01,076	4	59	9,79,839	35	55
Balance on the 31st Dec. 1813.	19,963	39	21	20,887	24	54	38,618	1	31
Collections...	8,74,186	32	22	8,80,188	25	5	9,41,221	34	24

579. The report of the Committee assembled in Tanjore in 1807 we observed contained all the information that could be required to elucidate the various modes of management which had been adopted for the realization of the Revenue since the cession of that Province in the year 1799 or Fusly 1809, as also on the subject of the share or *warum* allowed at different times to the Meerassidars. That share we observed had been diminished and increased more than once under the Company's Government as was shown in the following statement :—

Mr. Hodgson.
Mr. Wallace.
Major Blackburn. } Members.
In Cons., 7th May 1807.
See Para. 6 and following.

Statement.

Land Revenue only.	Jumrah Land Revenue.			Remarks.
	S. Ps.	F.	C.	
Fusly... 1209...	10,43,438	16	70	Under Puttuckdars. See Paras. 6 and 7 of the Tanjore Committee's Report of the 22nd February 1807. In Fusly 1210 or in 1800-1801. The Puttuckdars were removed and from that period to 1805-06 or from Fusly 1210 to 1213 inclusive the Government received its share of the produce in kind through its Native Revenue Officers direct from the Meerassidars and converted into money by selling it to Merchants and others through the medium of the same officers. In those years therefore Government were the wholesale and retail Merchants of half the produce of Tanjore. In Fusly 1210 the share of the Meerassidars or the Coodeewarum was reduced to 40 per cent. which it* was above that rate and raised to it where it was below. In Fusly 1211 it was raised generally to 45 in the low Districts and 55 per cent., in the high Districts. In Fusly 1212 it continued the same as in Fusly 1211. In Fusly 1213 the Coodeewarum was again revised and raised considerably. It averaged 58 per cent., leaving the Mailwarum or Government share 42 per cent. See Para. 27 and Sequel of the Committee's Report of the 22nd February 1807. * So in the original.
1210...	13,93,629	16	5	
1211...	9,86,253	3	9	
1212...	8,40,593	27	45	
1213...	7,72,339	6	56	
Total...	39,92,870	8	35	
Average...	9,98,217	24	43	
1214...	13,30,306	19	4	From 1804 to 1807 or from Fusly 1214 to Fusly 1216 the share in grain due to Government as Revenue was each year commuted for a payment in money on a view of the produce and price of each year. In Fusly 1214 the Warum was again altered to 50 per cent. on the low lands watered by rivers to 55 on tank lands and 60 per cent. on land depending on rain. In Fusly 1215, the Warum was again changed and the rate reverted to. In Fusly 1216 the same rates were continued.
1215...	9,63,930	16	13	
1216...	8,66,364	25	9½	
Total...	28,60,651	15	26½	
Average...	9,53,550	20	8	
1217...	10,34,000	28	26½	The Triennial Lease—each village was rented out for three years in Fusly 1217. On the average collections during the above periods or average Jumrah deducted from the average produce and average price. During these years the whole produce having been made over to the Meerassidars, there was no question about Warum. The Meerassidars may therefore be said to have continued to enjoy the rates fixed before the rent, viz., those of Fusly 1215. The first year of the Quinquennial Lease.—No question about Warum except in those villages which the inhabitants might refuse to rent.
1218...	10,45,179	1	34	
1219...	10,30,808	26	72½	
Total...	31,09,988	11	53	
Average...	10,36,662	33	71	
1220...	8,94,150	26	43	
1221...	9,01,076	4	59	
1222...	9,79,839	35	55	

See letter to Government, 27th, in Cons., 27th September 1810.

NOTE.—Rule 3rd, "the Triennial Settlement being considered too high in general in its amount and the period of the rent being extended from 3 to 5 years, an abatement of 10 per cent. of the Jumrah of the rural lands shall be made."

580. The rules for the formation of the rent on a Quinquennial Lease were we observed as already stated submitted to Government and approved; these rules provided for a general revision of the Jumrah of the Triennial Lease, and a reduction on that Jumrah in all cases where it should be deemed necessary, to the extent of 10 per cent.

581. It was thus admitted that the rent during the Triennial Lease was high, compared with the Revenue of former periods and the actual resources of the country as then defined with refer-

ence to the average produce and average price. It also appeared that the triennial rent had been collected with considerable difficulty and not as shewn above, without leaving a large balance in the last year.

582. A heavy inundation in one year and an unusually low price in another year were the causes to which the balance under the Triennial Lease had chiefly been imputed. It should also be remarked be recollected that the Meerassidars of Tanjore previously to Fusly 1217, had not at any time engaged for a payment of a defined sum in money in lieu of the Government share for any period beyond the current year. It was true, we observed, that in Fuslies 1214, 1215 and 1216, the revenue was received in money from the Meerassidars but the money payment was settled on an estimation or actual knowledge of the produce of each year and the value of the produce determined by the actual selling price of the season. This plan we remarked it was obvious differed widely from an engagement which throws on the responsibility of the Meerassidars the fluctuation in the produce and price for a series of years.

583. Regarding the villages settled in Fusly 1220, Mr. Wallace stated that it was considered necessary under the discretion vested in him; to distribute the reduction of 10 per cent. on the Triennial Jummah as follows :—

On 2710 villages the Jummah was settled for the whole period of the lease at 10 per cent. below the Triennial Lease.

On 123 Villages a reduction of $39\frac{11}{16}$ per cent. became necessary for Fusly 1220 only, while for the remaining 4 years no reduction on the Triennial Jummah was requisite on the Revenue of these villages. The Jummah of 586 villages remained the same under the Quinquennial as under the Triennial Lease. In 442 villages there was an increase on the terms of the Triennial rent.

Recapitulation.

	2,710 rented at 10 per cent. reduction on the Triennial Jummah.
* 3811 for money. 150 for grain.	123 „ $39\frac{11}{16}$ per cent. for one year only.
3,861	586 „ without reduction.
	442 „ on an increase.

*3,861 Villages rented in Fusly 1220.

584. The Jummah of the Villages settled as above stated in Fusly 1220 amounted for that Fusly to Star Pagodas 6,97,197 and to Star Pagodas 7,14,953 for each of the remaining years of the lease. In this manner we observed the Collector stated that $\frac{1}{16}$ ths of the whole of the Tarrum or Government lands of the Province were made over in Fusly 1220 to the Meerassidars on a Quinquennial Lease on terms which after every consideration that could be given to the subject were deemed to embrace and combine the just Revenue of Government with the fair interests of the hereditary landholders.

585. The net decrease on the Settlement of the villages enumerated above as it stood on the close of Fusly 1220 compared with the Jummah of Fusly 1219 the last year of the Triennial Lease was stated to be for the first year or Fusly 1220. Star Pagodas 30,941-0-0 and for each of the remaining 4 years Star Pagodas 13,180, the first being $4\frac{1}{4}$ per cent. and the last sum $1\frac{1}{16}$ per cent.

586. This comparison we remarked shewed that the Quinquennial rent of the villages settled in the course of Fusly 1220 was sufficiently high. It would we remarked require a correct comparison to be made of this Jummah with the actual receipts for a period of years which we had not the means* of making to pronounce decidedly that it was sufficiently moderate. Judging however from the comparisons given in the first part of our proceedings and from the com-

* Owing to the frequent change in the Warum as noticed already.

parison made with the Triennial rent, we were disposed to think that should no unforeseen calamity or any great and continued fall occur in the price of grain, the Revenue would be collected with punctuality and with ease.

587. Regarding the villages settled in the Fusly years 1221 and 1222, we did not perceive that the Collector had furnished the means of comparing the Jummah of those villages with the Jummah of the same villages during the Triennial Lease, or other antecedent period. We therefore required the Collector to prepare a statement shewing the information desired, according to a form which we transmitted to him. In the course of the then present year (1223) we hoped that the Settlement would be prosecuted to a conclusion, by extending it to the 251 villages which still remained in Aumany at the end of Fusly 1222; we should then we observed be enabled to address the Government fully upon the general result, our proceedings; in the meantime we remarked would be sufficient to put the Government in possession of a general knowledge of the progress of the Settlement and of the terms upon which it had been concluded.

588. All the villages in Tanjore being held by Meerassidars, and all the lands being divided into Meerassy property, no doubt we observed had existed on the question "with whom the rent should be made." In all practicable cases the rent we remarked had been made with all the Meerassidars of each village on a separate and joint responsibility.

589. The order of Government of the 6th November 1810 authorizing the Meerassidars who might refuse the terms offered to them, to be deprived of all interference with their lands and to be paid 10 per cent. in money of the net Revenue, strengthened materially the hands of the Collector. In most cases the Meerassidars who were unwilling to rent and had acceded in the first instance to this arrangement, had subsequently come into the terms offered to them, and we stated that we had reason to believe that very few Meerassidars remained under this temporary deprivation of their property.

590. The correspondence with Government noticed in the margin did not permit of any deviation from the plan of rent in favor of villages of which the Meerassy appertained to Pagodas. The Collector we observed had not explained by whom these villages had been rented in consequence of the orders referred to as the managers of the Pagodas could not incur the responsibility of a rent, the only persons who could engage for the rent would we conceived be the Paracoodies or tenants cultivating the Meerassy belonging to these institutions.* It was

* See rule. A, in a letter to the Chief Secretary, 27th, in Cons., 27th September 1810. Para. 9. See rules A. in a letter to the Chief Secretary, 27th, in Cons., 27th September 1810.

proposed that these Paracoodies or under-tenants should rent those villages of which the Meerassidars might refuse the terms offered, and it seemed possible that this class of persons might have been called upon to rent the villages of which the Meerassy belonged to Pagodas; on this point we stated our intention to call for further explanation.

591. Our opinion on the subject of remissions having been recorded at length in our proceedings on the Decennial Lease of the Southern Division of Arcot, we intimated our intention to furnish the Collector of Tanjore with an extract from those proceedings and with the observations of Government thereon.

592. As the quantity of waste land in Tanjore is very small and not adequate in most of the villages to the pasturage of the cattle, we considered it unnecessary to discuss in these proceedings the propriety or otherwise of relinquishing all claim to Revenue from these lands. During the period of the Quinquennial Lease the whole

Waste Land.

of the waste lands in Tanjore we observed would therefore be included in the Quinquennial rent.

593. The sums which have been annually disbursed on account of Tuccavy in Tanjore, had been we remarked considerable, as may be seen on reference to the Statement noted in the margin. A very considerable improvement we thought would be effected in the administration of the Revenue of Tanjore if this practice could be discontinued. It might not we apprehended be practicable to make this change at once, but if the terms on which the villages had been made over to the Meerassidars left to them the enjoyment of the high rates of Warum fixed in Fusly 1215 and a moderate profit besides, it seemed to us manifest that advances to the extent that had been hitherto customary could not be required. In particular cases of inundations, partial drought, or fatal murrain among the cattle, it might still we conceived be necessary to

aid those Meerassidars who might suffer from these causes. It would be highly impolitic we conceived so to force the collection of the Revenue under the Quinquennial Lease as to compel the Meerassidars to sell either their seed grain or cattle, in order to liquidate the rent, and then as in some Districts had, it was feared been the practice, to make advances of money to the Meerassidars to enable them to replace this loss, or as had been done by the Native Revenue Officers, in others to charge the money sent to them as advanced as Tuccavy, but to bring it to account as a collection on account of balances.

Repairs of river banks, deepening of beds of rivers and cleaning of channels construction of sluices and of other works to maintain in an efficient state the sources of irrigation in Tanjore.

Fusly	S. Ps.
1209	23,077
1210	23,826
1211	46,662
1212	34,453
1213	48,932
1214	25,998
1215	30,003
1216	25,141
1217	21,008
1218	10,532
1219	10,270
1220	24,851
1221	16,623
1222	27,034
	<u>37,466</u>

595. The Quinquennial Lease we observed commenced with Fusly 1220 and terminated in Fusly 1224 or on the 12th of July A.D. 1815. It had already been stated to the Honorable Court of Directors and admitted by them that a Ryotwar rent was inapplicable to the local circumstances of the Province of Tanjore; as many of the villages were rented in Fusly 1221 and 1222 only, and some remained to be rented in Fusly 1223, it followed that those villages would be held for periods falling short of five years.

596. If the Revenue as thus settled on lease were satisfactory, and there seemed to us very good reason to believe that it was satisfactory in every respect, no benefit we conceived could be expected from again disturbing the Meerassidars of Tanjore with a new system or a new plan of rent almost so soon as the Quinquennial Lease rent had been generally introduced. The short duration of the Triennial Lease had we marked on more than one occasion been stated as having been productive of serious inconvenience. It did not we apprehended require much argument to

prove the benefits that must result from leaving the cultivators in the undisturbed possession of their lands for a defined period under a defined demand. Impressed with the conviction that a renewal of the Lease of Tanjore before its expiration was a measure highly expedient, we stated that on the 26th of March 1812 we had authorized a Decennial and eventual permanent Settlement to be concluded as recommended by the Collector.

597. Under the recent orders of the Honorable Court the Lease we observed would now be limited to a period of 10 years from Fusly 1220.

598. In conclusion we availed ourselves of this opportunity to express our satisfaction at the zeal and ability with which the Quinquennial rent in Tanjore had been formed by Mr. Wallace.

599. In reply to these proceedings which were laid before the Government, we were informed that the rules for framing the Settlement in Tanjore having been sanctioned by Government, it was only necessary on the present occasion to state that the Governor in Council approved of the judicious mode in which the measure had been effected by the Collector, and was satisfied with the degree of success which had attended it, and to offer such observations on the subject as had been suggested by the papers laid before Government.

600. As the terms of the Triennial Settlement were acknowledged to be higher than could be upheld in the succeeding Lease, and an abatement of ten per cent. on their amount was authorized, the Governor in Council saw reason to be satisfied that the average rent of the three years of the Quinquennial Lease which had already expired did not fall short of the average rent of the Triennial Lease in so large a proportion. The actual proportion of its shortcoming it was observed would moreover be less than that exhibited by the average, as a small number of the villages rented for the first year at a reduction of above thirty-nine per cent., on the Triennial rent were for the remaining years of the lease rented at its full amount.

601. It had been stated in our proceedings that the rent of the villages settled in 1220 fell short of their rent in the last year of the Triennial Lease (the rent of which year was not considerably less than the rent of the other two years of that lease) in the proportion of only four and a half per cent. for the first year and of only one and thirteen-sixteenths per cent. for the remaining four years. Unless a much greater abatement were required for the villages which were not settled in Fusly 1220 (a point on which we stated that the information furnished by the Collector had not enabled us to form a judgment), it seemed that the Collector had departed from the principle of reducing the rent of the Quinquennial Lease ten per cent. below that of the Triennial Lease; and there appeared to be ground to infer that a much greater abatement had not been allowed for the villages settled since 1220, from the circumstance that the rent for 1222 exceeded that for 1221 in the sum of about eighty thousand Pagodas. The terms on which some of the villages were rented, explained how the rent for 1221 should exceed that for 1220, but our proceedings it was remarked afforded no explanation of any increase of rent after 1221, unless the Collector had been enabled to conclude a Settlement on more favorable terms than were expected when the principles of the Settlement were sanctioned by Government. The foregoing observation it was added was confirmed by the fact that if allowance were made for the land allotted to the Curnums, the rent for Fusly 1221 did in fact correspond very nearly with the proposed amount of the Quinquennial rent as determined by a deduction of ten per cent. from the average amount of the Triennial Rent, and that the rent for Fusly 1222 considerably exceeded that amount.

602. It was stated that it would only be matter of satisfaction to have obtained a more favorable lease than was anticipated, if the considerations by which Government was induced to sanction a greater abatement of the public demands than seemed to have been made had not been overlooked; but the Governor in Council thought it right that the real state of the case in this respect should not escape unnoticed. The information which we had desired the Collector to fur-

nish it was remarked would enable us to ascertain what the real state of the case in this respect was, and to advert to it in the final report upon the Quinquennial Lease, which we had intimated our intention of submitting to Government.

603. The Governor in Council was highly pleased with our declaration that we had reason to believe that very few of the Meerassidars had been dispossessed of their property under the temporary arrangement provided for such of them as might refuse to accede to the terms of the Quinquennial Settlement. He considered it desirable to reinstate them in their lands, as soon as their objections to the Settlement were withdrawn, both that their rights might be interfered with no further than had been unavoidable, and that their allowance of ten per cent. on the net Revenue of their villages might be discontinued.

604. The Governor in Council desired to be informed with what persons the Settlement of the Pagoda villages had been concluded.

605. The Governor in Council had no particular observations to offer on the subject of occasional remissions of waste land and of the means of irrigation in Tanjore.

606. We had observed that the necessity of making advances of money in aid of cultivation must depend upon the degree in which the rent bore hard upon the people, and the Governor in Council concurring entirely in this opinion, remarked with regret that the average amount of Tuckavy during the three years of the Tanjore Quinquennial Lease which had expired was more than threefold its average amount during the Triennial Lease. The Governor in Council did not distinctly understand the irregularities with regard to the advance of Tuckavy and to the mode of bringing it to account to which we alluded, but it was thought that there could be no doubt that all irregularities of the kind ought to be corrected and that if Tuckavy required to be allowed otherwise than like remissions of Revenue, on the occurrence of some accidental misfortune; if it formed a part of the regular system of a permanent Revenue administration, the condition of the people must either be extremely impoverished, or the rent must be so heavy as to depress their industry. The Governor in Council trusted that the considerable advances of Tuckavy which had been made in Tanjore during the last three years were not to be accounted for either by the poverty of the people or by the pressure of the Quinquennial rent, and stated that he would be happy to receive from us a satisfactory explanation on the subject.

607. The sentiments of the Governor in Council regarding the expediency of converting the Quinquennial Lease into a Decennial Lease and the Decennial Lease, (if the Court of Directors agreed) into a perpetual Settlement, were in perfect conformity with those which we had expressed, and as it is of the greatest consequence that the former of those measures should take place before the Quinquennial Lease drew to a close, His Excellency in Council desired that no time should be lost in carrying it into complete effect.

608. We immediately transmitted to the Collector a copy of a letter from Government above recited in reply to our proceedings on Mr. Wallace's reports on the Quinquennial Lease in Tanjore.

609. We desired that he would furnish a Statement of the Jummah and actual collections of each year since the cession of the entire Province of Tanjore to Fusly 1222 inclusive, in order that the amount of the Jummah and actual collections of each year might be compared with the amount of the Jummah of the different years of the Quinquennial Lease. To make this comparison correct, a deduction we observed must be made from the totals of former years of the estimated Jummah of the lands granted to the Curnums, and deducted from the Land Revenue under the Quinquennial Lease, any other items of Revenue formerly included under land rent and since excluded therefrom should likewise be remarked be deducted with the same view.

610. We pointed out that we were desirous of comparing the present Quinquennial Settlement with the Triennial Lease, and that it was proposed to transmit to the Collector a form of

Statement to be filled up for this purpose, as the accounts before us did not readily enable us to make the desired comparison.

611. The form of Statement above referred to was accordingly transmitted, and we desired that it might be filled up and furnished to us at the Collector's earliest convenience.

612. The number of villages in Tanjore were stated in the Committee's Report to be 5,783, and by Mr. Wallace in his Report to be 5,763, making a difference of 20 villages, we desired the Collector to explain the cause of this difference.

613. Under the opinion and wishes expressed by Government that all the Meerassidars who had been excluded for the rent of their villages under the Quinquennial Lease should have the opportunity on the renewal of the Lease of becoming the renters of their villages, we desired that this opportunity should be afforded to them.

614. We desired the Collector to proceed at his earliest convenience to convert the Quinquennial in a Decennial Lease, or in other words to renew the present lease for a further period from its expiration of five years, either on the present terms or such other as the experience acquired during the Quinquennial Lease might point out to be expedient.

615. In executing this part of the orders of Government, we directed the Collector carefully to revise the grounds on which the present Jummah of each village had been formed with a view to its reduction, in cases where on the representation of the Registers he might be satisfied that it was too high, and on the other hand to raising it to its just level wherefrom former circumstances, no longer operating of peculiarly reduced cultivation or produce being admitted into the averages of the present Settlement, it might appear too low on a comparison with the rate per vally which the Jummah of neighbouring villages situated in the same pauchel might average. The cases where reduction of the present Jummah might be necessary, we were disposed to think would not be numerous, and full reliance was placed on the Collector's vigilance, as well in preventing the admission of unfounded claims thereto, as in raising the Jummah to its full standard in villages which might be under assessed.

616. All cases of reduction or augmentation of the present Jummah, would it was remarked be specifically reported on by the Collector for our information and the sanction of Government, and we desired him to prepare a Register to be deposited in this office of the Jummah of each village in the form annexed.

617. Adverting to the recent instructions from the Court of Directors, it might be remarked be deemed necessary on the expiration of the present leases, to revert to a Royotwarry Settlement with the inhabitants of the Caudarumbum or high Districts of Tanjore, including the Puttaccottah Soobah, the Nauds and probably Avyacorumbalum; we in consequence desired the Collector to give his attention to this subject, and to report for our consideration his opinion whether under the circumstances of the Districts in question, the general character and pursuits of their inhabitants, and the degree of regularity with which the Revenue had been paid by them under the various modes of Settlement adopted since Fusly 1210, it were expedient to continue the plan of village lease as now established, or to return to the Ryotwarry mode of Settlement observed previously to the introduction of those leases. The very small proportion which the Revenues of the Districts in question bore to those derived from the Meerarumbum or level lands of Tanjore, might we remarked render it doubtful whether it were worth while to adopt two different modes of Settlement in that Province, we however were desirous that the plan which should combine the comfort and ease of the inhabitants of the high Districts of Tanjore, with the punctual discharge of the Revenues derivable therefrom should be pursued hereafter in regard to these Districts.

618. We took this opportunity of requesting the Collector's attention to the situation of the Poligars of Tanjore with a view to their being placed on a footing similar to that of the same class of persons in other Districts of the Southern Provinces.

619. The Poligars of Tanjore we understood had remained in the same situation in regard to the public demands on them, which they were found in on the cession of the Province, and no information had been hitherto furnished to us as to the proportion which the Peishcush payable by them bore to the actual resources of their Pollams; we observed that the Military service which they in common with others of the Southern Poligars were liable to, had been required only during the rebellion in Shevagunga in 1801, and might be considered now as having ceased altogether.

620. Under this brief view of the situation of the Tanjore Poligars, we thought it desirable that information should be furnished by the Collector regarding the resources of the Pollams, the extent of the Military service to which each Poligar was respectively liable and generally on such other points connected with the subject of the Poligars as he might think might be useful informing permanent arrangements regarding them, which would consist chiefly in the formal renunciation of their Military service, the augmentation of the Peishcush payable by each Poligar in proportion to the relief which they would in consequence receive, and the establishment of the Poligars in possession of their lands on Zemindary tenure, by a public act of the Government, such as was observed in the cases of the former Poligars, now Zemindars in the neighbouring Provinces.

621. On the 23rd January last we proceeded to take into consideration the report from the Collector of Tanjore upon the Revenue of that Province for Fusly 1223, the fourth year of the Quinquennial Lease Settlement.

622. Our proceedings before recited we observed contained a review of the introduction of the quinquennial, in succession to the Triennial Lease Settlement, and of its operation to the end of Fusly 1222; we therefore intimated our intention upon the present occasion to consider the success which had attended the administration of the Revenues of Tanjore during the elapsed Fusly year, and to add a few general observations that appeared to present themselves upon a view of the operation of the Village Lease System during the period of four years that it had now existed. With a view to the further discussion of this important subject, we called the attention of the Collector to the particulars referred for his report in three letters which we addressed to him on the 21st of February and 7th and 28th of March 1814, and to the early transmission of the Statements and Registers according to the forms therein communicated to him, in order that we might be enabled to submit to Government in the most satisfactory manner our sentiments upon those important subjects.

623. The villages in this Province in number 5,763 were divided into villages leased on a money rent, villages under Aumani management, and villages alienated or held on a favorable tenure. In Fusly 1222 the number of the first class was 4,575, of the second 251, of the third 937.

624. During Fusly 1223 the Meerassidars of 19 villages of the number of those under Aumani entered into engagements for a ready money rent, at the full Beriz as did five others upon conditions such as had been before granted to other villages which had declined to accept the terms of the Settlement when first proposed to them, namely, that for the year in which the agreement was made a Settlement should be concluded on the actual produce; and that for the remaining term of the general Quinquennial Lease the full Beriz should be assessed upon them. The number of villages, therefore, which were rented at the end of Fusly 1223 on a ready money Lease was we observed 4,599, and that of the Aumanie villages 227, the latter bearing to the former a proportion of $4\frac{15}{16}$ per cent.

625. No alteration we remarked had taken place in the number of the alienated villages. The number we observed was always the same unless new grants were made by the Government or old alienations were resumed.

626. The amount of the land Revenue upon the money rented villages at the end of Fusly 1222 was Pagodas 9,21,219, upon the 9 villages leased in 1223 at their full Beriz Pagodas 4,036, and the rent fixed for the first year of the acceptance of the lease for the 5 villages favorably rented for that period was Pagodas 654, which we remarked was 299 Pagodas under their full Beriz, this sum of 297 Pagodas we observed would be added to the demand in the current Fusly.

627. The total Jumma of the 4,599 money rented villages for Fusly 1223 was Pagodas 9,25,910.

628. The total Jumma of the Aumanie villages was Pagodas 31,198, the quit-rent of the alienated villages Pagodas 30,208. These sums we remarked with the Jumma of the rented villages made the total of the land Revenue for Fusly 1223 Pagodas 9,87,317, which exceeded the total of the preceding Fusly in the sum of 7,478 Pagodas. This increase we observed was occasioned principally by the assessment at the full Beriz of some villages which had accepted the lease during the preceding Fusly upon the terms of a temporary assessment on the produce of the Aumanie villages above that of the preceding Fusly. The season, it appeared, was highly favorable to all the lands which had the advantage of facility of irrigation from rivers and reservoirs, and the ample return which they yielded caused the selling price of grain to be remarkably low, one consequence of this result however was, that although the produce of the Aumanie lands was so much greater in quantity, yet the sum realized by its sale did not bear the same increased proportion to the Revenue so produced in the Fusly preceding.

629. We had much satisfaction in observing that the current balance at the end of Fusly 1223 was considerably less than that at the end of the preceding Fusly, as follows:—

Land Revenue.

	S.	P.	F.	C.
Balance at the end of Fusly 1222 or $7\frac{1}{2}$ per cent...	72,434	0	0	
Balance at the end of Fusly 1223 or $4\frac{1}{4}$ per cent...	45,126	0	0	

630. Of the above stated total of land Revenue (Pagodas 9,87,317) there remained uncollected at the end of the Fusly only the sum of Pagodas 45,126 or about $4\frac{9}{16}$ per cent. The Collector we observed entertained no doubt of the easy realization of Star Pagodas 20,541 of the above sum, as it consisted principally of unadjusted balances which would be settled when the time arrived during which the Meerassidars could be most conveniently absent from their Estates, the remainder we were concerned to find, laid over as totally irrecoverable from the produce of the year, we stated that certain lands of which a detailed account was given in a Statement marked Z, situated at a distance from the rivers and devoid of other aid from tanks or reservoirs, had failed in their crops amidst the general fertility; the little they did bear we observed was to be sold at the market price of a year of abundance, the demand upon the 284 villages so circumstanced was 95,890 Pagodas, but although "the inhabitants dedicated their entire produce to the discharge" there was yet we remarked due the sum of 24,585 Pagodas "for which there were no means whatever, "and for the recovery of which the inhabitants possessed little or no other resources than their "lands."

631. If the Collector had in fact taken the entire produce of these villages in liquidation as far as it would go of the demand upon them, he had not we remarked acted in conformity to the spirit of our instructions communicated to him in an extract from our Proceedings upon the Settlement of the Southern Division of Arcot under date the 29th March 1813. Those proceedings approved by Government, permitted the Collector to grant remissions in certain cases with our concurrence, and it was stated as an evident truth, that "cases might occur where dry grain "villages might stand as much in need of remission as tank villages although not to the same

" extent nor so often, and that the necessity of the remission must depend on the proportion which the permanent Jummah settled on an average of collections should bear to the resources which the renters could at the time command."

632. In our letter to the Collector under date the 7th of March last with reference to the recent instructions from the Honorable Court, we directed his attention to the state of the Caudarumbum or high Districts of Tanjore, particularly to the degree of regularity with which the Revenues had been paid by their inhabitants under the various modes of Settlement adopted since Fusly 1210, in order to the reporting of his opinion whether it would be most expedient to continue with them the plan of village leases as now established, or to revert to the Ryotwary mode of Settlements.

633. The distressing failure now reported to have taken place in lands of the description contemplated in the instructions above quoted, would we observed bear strongly upon the question for the Collector's consideration. If the village Settlement were continued to them, the average upon which the rent was fixed should we conceived be taken upon a greater number of years than that of other lands, for though such a failure should occur but seldom, it would effect a very long period of time. It might we remarked require many years to recover the loss of the late unfortunate season and the effects of too rigid an exaction of the dues of Government.

634. To these and the other points before the Collector, affecting the general equitableness of the lease about to expire, we trusted that he would give his most serious and early attention, in order that the renewal of the leases for another term of 5 years might be effected with all the advantage which the experience of the last five years had afforded, and that in the event of a perpetual Settlement being ultimately resolved upon the leases to be offered, might be unobjectionably taken as its basis.

635. The general Statement of the amount of the Jummah for Fusly 1223 and its comparison with that of Fusly 1222 were as follows:—

	Jummah of Fusly 1222.		Jummah of Fusly 1223.		Increase.		Decrease.	
	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
Land Revenue...	9,79,839	35 55	9,87,317	27 49	7,477	36 74	...	...
Customs...	57,529	26 62	62,935	34 24	5,408	7 42	...	...
Salt ...	64,468	17 0	74,304	26 63	9,896	9 63	...	...
Abkary Licenses and small Farms ...	15,790	34 32	15,788	29 20	...	...	2	5 12
Extra Revenue...	6,396	8 57	5,888	31 71	...	...	507	21 66
Total...	11,23,964	32 46	11,46,235	14 67	22,780	9 29	509	26 78
Deduct Decrease					509	26 78		
Net Increase					22,270	27 31		

636. Of this gross Jummah of Pagodas 11,46,255 for Fusly 1223, it appeared " that Pagodas 10,98,276 had been collected within it, leaving a balance of Pagodas 47,959 of which it had been shewn Pagodas 24,585 could not be collected for want of means this year; if to this were added the sum recovered on account of old balances Pagodas 59,043, it increased the actual collections within the Fusly to Pagodas 11,57,320.

637. " On referring to the same documents for Fusly 1222, it appeared that the total collections of the Jummah of that year, was Pagodas 10,46,906, to which if the amount recovered of old balances Pagodas 65,043 were added; the total gross collections of that Fusly would be Pagodas 11,11,949."

638. "The comparison between the two Fuslies therefore, was that in 1223 the one under reference, there was a net increase in the collections of all descriptions of Pagodas 45,370 above those of the preceding year."

639. We observed that according to the accounts of Demand, Collection and Balance, the amount of the Revenue collected in Fuslies 1222 and 1223 was in the former year Star Pagodas 11,01,510-20, and in the latter year Star Pagodas 11,57,435-41-55. In these several amounts, the item of "Extra Revenue" was omitted, being included among the items carried to the general head of "Extraordinary." On the other hand, the Revenue from Stamps was included as composing an item of the "Ordinary" Revenue; but supposing the same principle of framing the account to be observed in both cases, we perceived that the sums stated in the above extract from the Collector's Report as the amount of the collections in Fuslies 1222 and 1223 would not entirely correspond with the amount of the collections as entered in the Statement of Demand, Collection and Balance.

640. We remarked for the observance of the Collector, that it was extremely desirable that uniformity and coincidence should be preserved in the preparation of all Reports and Statements connected with the Revenue. In our opinion the figured Statements in the reports on the Revenues of any year which had expired should be formed with reference to the Statement of Demand Collection and Balance at the end of the Fusly, and should any difference arise the same should be fully explained.

641. We subjoined the following abstract account taken from the annual Fusly Statements prepared in the office of the Accountant General, exhibiting at one view the collections of the Revenue from the land and other sources in the Tanjore District for the four years preceding the present Quinquennial Lease, and for the four years of the Quinquennial Lease which had expired. The average of the annual increase during the latter period we observed amounted to Star Pagodas 41,146-0-19, of which the average annual increase in the land Revenue only was Star Pagodas 9,442-29-42.

FOUR YEARS PRIOR TO THE QUINQUENNIAL LEASE INCLUDING THE TRIENNIAL LEASE.												FIRST FOUR YEARS OF QUINQUENNIAL LEASE.																																							
Fuly 1216.				Fuly 1217.				Fuly 1218.				Fuly 1219.				Total.				Average.				Fuly 1220.				Fuly 1221.				Fuly 1222.				Fuly 1223.				Total.				Average.							
S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.		S. P.		F. C.													
7,89,031		37,10,80,721		5,62		9,82,176		34,46		9,25,966		40,45		37,27,896		27,79		9,31,974		7		0		8,75,534		10,20		9,32,616		4		9,65,127		9,69		9,92,389		27,437,65,607		11		7,9,31,416		36,42							
10,273		26		3		1,020		23		34		33,003		30,40		50,297		0,24		94,600		35,21		23,650		8,65		52,851		11,24		48,736		14,40		54,988		9,45		61,067		36,11		2,17,642		26,40		54,410		40,30	
22,200		19		27		35,101		14,71		42,259		23,49		55,658		7,51		1,55,219		20,38		38,804		38,69		61,324		6,14		49,444		4,19		50,052		38,38		63,893		32,67		2,23,714		36,58		57,428		31,54			
11,755		41		66		10,631		26,43		16,337		23,10		15,492		22,75		54,217		29,34		13,554		18,49		15,854		19,44		15,179		0,52		12,925		28,77		16,261		7,41		60,220		11,54		15,055		27,4			
7,186		23		9		9,994		0,2		12,462		24,43		11,443		22,18		41,056		24,67		10,271		28,56		14,349		19,6		12,074		27,17		13,384		8,20		13,695		21,16		53,503		30,59		13,375		41,94			
...		...		...		...		...		...		...		7,456		5,58		7,456		5,58		7,456		5,58		5,375		39,29		5,139		21,31		5,438		38,20		6,004		19,21		21,958		28,21		5,489		29,45			
8,40,448		12,41		10,87,473		25,42		10,86,240		6,28		10,86,314		9,26		40,80,477		8,57		10,25,711		17,57		10,25,289		15,57		10,63,189		31		11,01,91,643		29		11,58,312		9,70,43,43,708		9,79		10,87,177		2,89							
21,963		28		65		56,334		24,63		18,221		3,10		2,684		37,26		99,204		4,4		24,801		1,1		2,881		4,46		6,188		16,75		6,382		24,1		2,473		20,31		17,925		20,73		4,481		16,88			
8,62,411		14		26		11,43,809		5,25		11,04,461		9,38		10,08,999		1,52		41,79,681		12,61		10,50,612		18,58		10,28		170		20,23		10,69,378		278		11,08,299		22,30		11,60,785		30,21		43,66,633		30,72		10,91,658		18,77	

* Note.—The "Extra Revenue" collected in Fuly 1223 was here inserted at the sum of Pagodas 2,473-20-31. In the Jummabundy the amount of the "Extra Revenue" was entered at Pagodas 5,888-31-71, and in the Statement of Demand, Collection and Balance the amount inserted as collected under this head in Fuly 1223 was Pagodas 5,943-9-24. The difference required explanation, and the Collector it was expected would endeavour to prevent the recurrence of similar discrepancies.

642. In conclusion we requested the particular attention of the Right Honorable the Governor in Council to the result of the collections from the Land Revenue in the Province of Tanjore under the Village Lease System. During the four years of the Quinquennial Lease and those of the Triennial, the dues of Government had we remarked been realized with a facility hitherto unknown; no rigour had been exercised other than was warranted by the laws and even legitimate coercion had not often been called into action.

643. The occupiers of the land or in other words the Meerassidars, (for all land in Tanjore we observed is Meerassy property) had been left in the undisturbed enjoyment of their lands. They had not been subject to annual calls from their homes, at perhaps the most important season, and when their absence would be productive of most serious inconvenience to settle for the yearly rent, they had been exempt from the frequent interference and vexatious scrutiny of the Native Revenue Officers, which under annual Settlements are necessary in order to the preparing of accounts of the actual extent of cultivation or of produce. The amount of the public demand upon them being limited, they were at liberty to pursue their own schemes for the improvement of their lands, certain that whatever advantage might be thereby produced would be the reward of their labour, and the confidence arising from this limitation could not we remarked but afford considerable facility to the cultivator who was unfortunate in one year to make such arrangements with his more fortunate neighbours as might enable him to discharge with punctuality his current payments to the State.

644. The Village Lease Settlement we observed had withdrawn from the Native Officers of Government as well as from the Meerassidars, the many temptations which annual Settlements of every kind hold out to the commission of the crimes of bribery and corruption, crimes so frequent in India, and so fatally destructive to the morals of the people, and in their consequences so injurious to the public Revenues.

645. If during the last four years the Government should have received from any village less than it would have had received under an annual Settlement, it was not we remarked probable that any venal Native Revenue Officer had participated as heretofore in the benefit, it had we observed been wholly enjoyed by the Meerassidars.

646. Neither had the time of the Collector of the Board of Revenue, or of the Government been taken up in the examination of annual Settlements, nor in detecting and providing for the punishment of misconduct in the Native Revenue servants. The importance of the leisure thus afforded to the Collector would we remarked be best appreciated when it was considered that much time and attention must be dedicated to the improvement of the several branches of extra Revenue, including Customs, Salt and Abkary, which in Tanjore already amount to more than a lac and a half Pagodas (1,50,000 Pagodas,) and are capable of still further increase; but above all we observed a constant and vigilant superintendence was required over the works of irrigation in this Province; they are of vast extent and of the most essential importance to the fertility of the land; and that system of Revenue management might we thought perhaps be considered as ultimately the most advantageous which afforded to the Collector the most leisure from his other weighty and multifarious duties to watch over and keep these works in repair. For the attainment of this object the system of decennial or of permanent lease appear to us best calculated, and the result of the Settlement under consideration afforded us ample encouragement to recommend to the Collector its early extension to the few villages yet remaining unsettled upon such terms as might appear to him equitable to all parties, and to direct his best endeavours to the speedy completion of the Decennial Lease.

647. In conclusion we had much pleasure in bringing to the notice of Government the very satisfactory manner in which Mr. Hepburn had discharged the duties of Collector of Tanjore since his appointment in December 1813.

648. The proceedings above recited are under the consideration of the Government.

649. On the 29th of April last, we received a letter from the Secretary to Government in the Revenue Department referring for our early consideration and report an original letter from Mr. Carruthers, an Attorney in the Supreme Court of Judicature together with a letter from the Honorable Company's Solicitor, respecting the mode of disposing of the estate of the late Ramasawmy Iyer of Tanjore.

650. In our reply to this reference under date the 9th May, we remarked that although in a letter to the Chief Secretary dated the 21st May 1812, we had reported fully on this claim, yet as the opinion of the Advocate General had notwithstanding been given that the money claimed should be paid with interest to the extent of Star Pagodas 37,419, we deemed it our duty again to recapitulate the circumstances of the case for the information of the Governor in Council.

651. Previously to the establishment of the Zillah and Provincial Courts in the year 1802, the judicial powers now vested in those Courts were exercised by the local Collectors under the Board of Revenue, the Supreme jurisdiction over all the native inhabitants in the Provinces, both in Civil and Criminal matters remaining with the Governor in Council.

652. We explained that Ramasawmy Iyer whose property was the subject of the claim preferred by Mr. Carruthers, was convicted in the year 1801 before a Special Commission of the horrid crime of murder, and adjudged by the Supreme authority to suffer corporeal punishment, to be banished for life and to have his property confiscated, and in communicating this judgment to the Board of Revenue under date the 18th April 1801, the Governor in Council we remarked regretted that the defective system of jurisprudence in the territories under this Presidency should have rendered the infliction of capital punishment a question of delicacy.

653. Ramasawmy we observed was accordingly after a confinement of some years at Trivatore conveyed to the Presidency, and subsequently put on board of a ship for the purpose of this sentence being carried into execution.

654. With a view of preventing the execution of this sentence, Ramasawmy Iyer we remarked intrigued with some of the natives of Madras in order to procure himself to be arrested by the officers of the Supreme Court for a fictitious debt, the usual process was accordingly issued and Ramasawmy Iyer died in the Jail of Madras.

655. The forfeiture to Government of the property of the felons, was we observed a law nearly universal; in this case it was specially adjudged to be forfeited by the then Supreme judicial authority, but the Governor in Council was subsequently pleased to forego this part of the decision, and under date the 5th December 1801, desired that after detaining a portion of the confiscated property sufficient to indemnify Arnachellum, the brother of the murdered person, the remaining proceeds of Ramasawmy Iyer's property might be restored to his family; orders to this effect we explained were accordingly issued to the Collector, but from the failure of the parties themselves to come forward and state their pretensions, the proceeds of the confiscated property still remained in deposit in the Treasury of the Collector of Tanjore.

656. Ramasawmy Iyer we remarked was alleged to have left a will *depriving his wife of all right to his estate*, and granting his property to a boy named Vencatachellum, whom he was stated to have adopted, but this boy we observed was not alleged to have been in any other manner connected with him, and it was in favor of this youth that Mr. Carruthers had interfered.

657. We stated that the native employed by Ramasawmy Iyer to procure his arrest obtained from him a bond in the name of Shashagerry Royer for the fictitious debt of Pagodas 5,000; and under an apprehension that this was insufficient to prevent his transportation, he was prevailed on to execute another antedated bond for 10,000 Pagodas in favor of Sadaringapatnam Venaigah Moodelly, by whose persuasion and that of his brother Vencataroyah Moodelly, Rama-

sawmy was further induced to execute a third and regular judgment bond in favor of one Iyen Permaul Chetty, which he was prevailed on to do under an idea that in the event of his death, the said Iyen Permaul Chetty would secure the property in order to restore it to the family of Ramasawmy.

658. Immediately after the death of Ramasawmy a man was brought forward to personate Iyen Permaul Chetty, who by means of a regular power granted to Mr. Disney an Attorney of the Court, obtained in the Supreme Court a judgment in favor of his claim; on this judgment we observed the Sheriff, under date the 17th February 1809, made a regular demand upon the Government for the amount of the confiscated property in deposit in the Tanjore Treasury.

659. It did not appear that any attention was paid to this demand, but Mr. John Carruthers, the Attorney before mentioned, having addressed the Government under date the 10th March 1812 on behalf of Vencatachellum the adopted son of Ramasawmy Iyer, for the payment of this money with interest, his letter was referred to us for our report; we solicited the particular attention of the Governor in Council to our reply to this reference; the cause of the money being still in deposit was there fully explained, and it was submitted that as the matter was not cognizable by the Supreme Court, the interference of Mr. Carruthers was unnecessary. In this sentiment it appeared the Government entirely concurred, for under date the 5th June 1812, the Chief Secretary informed us that a copy of our letter had been forwarded to the Solicitor for the Honorable Company, *with directions that a suitable communication might be made to Mr. Carruthers.*

660. It appeared that notwithstanding this communication, Mr. Carruthers had again addressed the Government, and that Mr. Carruthers's letter and enclosures having been submitted to the Advocate General, "he was of opinion that the amount of the estate of B. Ramasawmy now in the hands of the Honorable Company ought to be paid to the Executors under the Will on their obtaining an order to set aside the judgment obtained in the name of Iyen Permaul Chetty"; this we remarked was communicated to Mr. Carruthers by Mr. Orme, and it now appeared that the judgment had been ordered to be set aside. The subject we observed was then again submitted to the Advocate General, who was of "opinion that the money in question being the estate of Ramasawmy Brahminy deceased, ought to be paid with interest to his Executors on their production of the Probate of his Will." The case we remarked had in consequence been referred to us a second time.

661. We hoped that our former communication would have satisfied the Company's law officers that the claim brought forward by Mr. Carruthers was not cognizable in the Supreme Court; that Mr. Carruthers's interference would have been declared unnecessary, and that the claimants would have been referred to the proper local authority to substantiate their claims; we presumed either that all the papers had not been shewn to the Advocate General, or that he did not concur with us in thinking that the Supreme Court had not jurisdiction in this case, and that the non-demand of the money forfeited the claim to interest.

662. The real circumstances of the case we remarked were recorded in the public proceedings of the Government, and a reference to any of the public officers would have enabled the Company's Solicitor to have placed the whole subject before the Advocate General, in which case we were still inclined to think that the Government would not have been considered liable to the payment of interest, or to any more of the principal than they actually had in their possession, and to the payment of no part of the principal except to persons proving themselves entitled to it, before the proper local authority in Tanjore.

663. We farther remarked that it did not appear that in submitting the opinion of the Advocate General *in favor of the claim* advanced by Mr. Carruthers, the Solicitor of the Company in any manner noticed the communication, which under date the 5th June 1812, he had been directed by the Chief Secretary to make to Mr. Carruthers of the decision of Government *against this claim.*

664. We deemed it our duty again to submit to the Governor in Council, that the property claimed by Mr. Carruthers under the Will in question was property adjudged to be confiscated, but subsequently allowed to be appropriated to the family of Ramasawmy, upon their substantiating their claims before the Collector in Tanjore, or in case of dispute, in the Zillah Court there; that Ramasawmy having been convicted of felony, his Will was invalid, that besides this objection against the Will itself and against Ramasawmy being allowed to dispose of the property of Government, it admitted of dispute whether he could lawfully deprive his wife of all right to his property, especially in favor of a person whose adoption might or might not have been legal, and that at all events the Supreme Court had no power to interfere in the matter, as possessing no jurisdiction to revise the judicial proceedings of the Government passed on the person and property of an individual residing beyond the limits of the Supreme Court.

665. With these explanations we begged leave to recommend that a communication should be made to Mr. Carruthers, informing him that he was at liberty to prosecute his claim in Court; and that the Advocate General should be at the same time instructed to oppose the institution of any suit against the Company for the recovery of the confiscated property of Ramasawmy, on the grounds exhibited in this letter.

666. As we thought it at the same time desirable that the claims of the family of Ramasawmy to the property in question should be brought to a settlement, in order that the parties might not any longer be exposed to trouble and vain expense in employing Lawyers at the Presidency, we submitted that with a view of carrying speedily into effect the benevolent intentions of the Government, instructions should be issued to the Collector in Tanjore to fix a day by advertisement for the receipt of all claims, and that on his report, final orders should be issued by Government for the distribution of the money.

667. In a subsequent letter from the Secretary to Government in the Revenue Department, the Honorable the Governor in Council was pleased to forward to us copy of a letter from the Honorable Company's Solicitor, with copy of a farther opinion of the Advocate General relative to the question of the appropriation of the proceeds of the estate of the late Ramasawmy Iyer in deposit in the Treasury at Tanjore.

668. The Honorable the Governor in Council desired "explanation with respect to the difference between the sum claimed from Government and the sum reported by the Collector of Tanjore to be deposited in his hands, and also information as to the date, or different dates, at which the money was received into the public Treasury." Farther in case it should be determined that the money was to be paid with interest, our opinion was desired "regarding the rate at which it would in that event be fair that the interest should be calculated."

669. In our reply under date the 8th August last we observed that according to the Memorial transmitted to Government by Mr. Carruthers, it appeared that the amount claimed was principle Star Pagodas 16,984-37-0 with interest thereon from the 4th December 1801, making the amount of the total claim up to the date of the Memorial, Star Pagodas 37,419-43-3.

670. On reference to the letter from the Collector of Tanjore bearing date the 25th March 1802, we observed that the amount of the "estimated estate of Ramasawmy" was therein stated at Star Pagodas 16,984-37-1, from which was deducted a payment to the amount of Pagodas 3,107-23-20, made by authority of Government to Arnachellum, brother of the murdered Soyambalinga Moodelly, and the prosecutor of Ramasawmy and his accomplices; also a further payment of Pagodas 81-9-71 under the head of "expenses of prisoners on their way to the presidency." These two sums amounted together to Pagodas 3,188-33-11, leaving a balance of Star Pagodas 13,796-3-70 as the *estimated* value of the remainder of the estate.

671. The Government having resolved to relinquish the remainder of the confiscated property after discharging the claims of Arnachellum, we observed that Mr. Harris, in the letter above referred to, proposed a distribution of the amount among the several members of the

delinquent Ramasawmy's family. It did not appear that any immediate decision was passed in regard to the distribution, but in the year 1806, we observed that the wives of Ramasawmy addressed the petition noted in the margin which was referred to the Collector, and an account was received from him shewing the amount in deposit to be 750 Scott Pagodas and 25,565 Tanjore Chuckrums, as received from his predecessor Mr. Harris, equivalent at the then current rate of exchange, to Star Pagodas 11,281-35-74.

672. On the receipt of this account, a correspondence took place with Government, of which an extract was submitted by us for the information of the Governor in Council. It was therein explained that the sum of Star Pagodas 13,796-30-70 was the estimated amount of the remainder of Ramasawmy's estate, and the sum of Star Pagodas 11,281-35-74 the actual produce, the exact dates at which the assets of the estate were realized did not appear on our records.

673. We observed that on this occasion the Government directed that the distribution of the property as suggested by the Collector, should be proposed to the parties concerned, and that in the event of any of them declining the arrangement, the matter should be determined by the Zillah Court.

674. These orders were communicated to the Collector, from whom under date the 15th May 1807, we received a letter wherein he submitted copy of a letter from Mr. Disney, requiring him to refrain from making any transfer of the property, as the matter was about to be brought before the Supreme Court. In the same letter we remarked the Collector reported that he had not as yet been able to assemble the parties concerned in the proposed distribution.

675. We did not find on our records any farther notice of the subject until the receipt of the letter from the Chief Secretary to Government dated 14th March 1812, enclosing copy of a letter from Mr. Carruthers wherein he laid claim to the property in behalf of an adopted son of Ramasawmy with interest, the principal was therein stated at the sum already mentioned of Pagodas 16,984-37, and the interest (at 8 per cent.) at Pagodas 17,663-11, making a total up to that date of Pagodas 34,648-3-0.

676. On the matter being referred to the Collector, a report was received from him which was submitted to Government under date the 21st May 1812. In this letter the Collector stated that he had endeavoured at various periods to assemble the different individuals of Ramasawmy's family for the purpose of getting them to make a fair distribution of the property as formerly directed by Government, but that this he had not been able to accomplish, and that none of the family having come forward to claim it, it had continued in deposit in the Treasury.

677. The amount of the property was stated in this letter at Pagodas 11,978-24-28, the difference between this sum and the sum of Pagodas 11,281-35-71, formerly reported we thought might probably arise from a different rate of exchange having been assumed at the different periods in converting the Scott Pagodas and Tanjore fanams into Star Pagodas.

678. We stated that we had thought it expedient on this occasion to put the Government in possession of all the information on record relative to the appropriation of the property in question, and in so doing we furnished an answer to that part of Mr. Hill's letter of the 24th June which required an explanation with respect to the difference between the sum claimed and the sum reported to be in deposit. With respect to the question of the rate at which interest should be calculated, we observed that Mr. Carruthers, in his letter of the 10th March 1812, had been so moderate as to limit his demand to 8 per cent. per annum. This we remarked was probably not much more than the average rate of interest paid by Government during the period in which the money had been in deposit; if any interest were paid, we stated our opinion that it should be calculated at the Government rate of interest, as it stood at different times in the course of the period in question.

679. But we could not bring ourselves to believe that the claim which had been preferred, although it had received the support of the Law officers of the Company, could be successfully supported in a Court of Justice.

680. The first point we remarked which it would be necessary to establish was that the Judicial authority exercised by the Governor in Council in the Provinces previously to the establishment of the Courts of Judicature was illegal, and secondly that for acts so illegally committed at that period, the Government is amenable at this or at any future time, to the jurisdiction of the Supreme Court at the Presidency.

681. The admission of these premises was in our opinion too dangerous to be contemplated; but assuming that they should be admitted, it would we remarked remain to be shewn that the Government was in equity liable to pay interest for a sum which they had been always willing to relinquish, and from the possession of which it admitted of proof that they had never derived the smallest pecuniary advantage whatever.

682. We refrained from pursuing the subject farther; but as the case appeared to us to involve principles of very great importance, we respectfully begged leave to offer it as our opinion that the suit ought to be resisted, *even if it were certain that the Government would be cast with costs*, as well in order to avoid the blame which might be considered to attach to the admission of the claim without due examination, as for the purpose of enabling the Government to point out for the consideration of the authorities in England the ground on which they stand, with relation to the Supreme Court, as regards official acts of the Government prior to the establishment of regular Courts of Justice in the Provinces subordinate to this Presidency.

683. It was we observed the demand of interest which we considered to be the material point at issue in this case, it was that demand which implied the injustice as well as the illegality of an act of criminal jurisdiction, exercised by the Government when no other jurisdiction existed; if the demand were confined to the principal only, we were not aware that there would be any adequate motive for resisting it, since the Government had been always ready to deliver up the principal to whomsoever might establish a just claim to it.

684. No further communication having been received from the Government on this subject, we conclude that the money in question still remains in deposit in the Tanjore Cutcherry.

685. In our last General Report we noticed certain complaints which had been preferred against some of the native servants under the Collector in Tanjore.

686. With reference to this subject we, under date the 10th February last submitted to the Government a letter from the late Collector in Tanjore reporting farther upon the petition in question.

687. The examination of the principal Meerassidars of the Tanjore Province detailed in the enclosure of the Collector's letter appeared to us to have been conducted in a manner which must have precluded the possibility of any collusion between them and the Collector's servants, and the Governor in Council we remarked would perceive that although every opportunity was given them freely to state their sentiments, they professed their ignorance of any misconduct on the part of the native servants, denied having any cause for preferring accusations against them, and declared the persons whose names were subscribed to the petition in behalf of "all the Meerassidars," &c. of Tanjore to be people unworthy of credit and with whom they disclaimed all connexion or communication.

688. Under date the 6th January last we received a Petition with enclosures which had been presented to His Excellency the Governor in Council by a person named Venkapiah in which he accused several of the public servants of the Collector of Tanjore of having committed acts of "embezzlement upon the Company's property and a variety of other deceptions to the amount of seven lacs and sixty-one thousand Pagodas."

689. This Petitioner we observed had addressed us to the same effect on two former occasions, and he was then informed that we could not enter into any investigation of the alleged abuses until he was prepared to particularize and substantiate some specific act of *corruption*. It appeared from the present address that the Petitioner considered these orders to apply to acts of bribery only, and to have no reference to the embezzlement of which he had complained, as he stated in his Petition to the Governor in Council that the charge of "corruption or bribery" against the servants in Tanjore amounted to about four lacs of Pagodas, respecting which he was ready to give a particular address when notice had been taken by Government of the "plunder committed on the public property."

690. On receiving this Petition from Government (through the Town Major) we deemed it advisable to call the Petitioner before us in order to obtain if possible some knowledge of the grounds upon which he had founded his assertions.

691. On questions being put to him, he represented himself to be a Meerassidar and an inhabitant of Kilmungalum village in the Mayaveram Talook in the Tanjore District, and to have been a Pymaishee or Surveyor during the Sub-Collectorship of Mr. Cotton; he stated further that he had presented to the Collector at three different times Petitions of a similar nature with those addressed to us and to Government, but had received no reply and had not been examined by the Collector.

692. The only document which the Petitioner brought with him when called before us was an account in the Tamil language agreeing in every respect with enclosures 1 and 2 in his Petition; he declared however that he had 10 men's load of accounts deposited in his house at the village of Kilmungalum, and that they contained every particular of the imputed frauds.

693. The Petitioner we remarked on his first examination was very unwilling to name any particular village from the Jummah of which he could engage to prove (on reference to the above-mentioned accounts) that improper deductions had been made, but on a subsequent day he delivered to us the paper referred to in the margin, which was said to shew the number of valies of and actually omitted in the Sircar Jummahbundy by the Dewan Appoo Row and others in the accounts of eight different villages in the Tanjore District.

694. The produce of this suppressed cultivation from Fusly 1214 to Fusly 1221 inclusive, the Petitioner declared had been equally divided between Appoo Row and the inhabitants of the villages; he was however unable to inform us what was the actual taram of any one of these villages, and when questioned regarding the means by which he had obtained such particular knowledge of the extent of arable land excluded from the Jummahbundy, he replied that the fact was so notorious throughout the Province that it was known not to himself alone but to every one.

695. As the Petitioner had given no particulars either with respect to the total extent of land or of the cultivation of any village or the sums stated by him to have been received by the different servants, except by inference and implication, we could not give any credit to his assertion that he possessed accounts of the actual measurement of land, or actual fraud committed in the measurement (supposing fraud actually to have been taken place) of all the villages of Tanjore and of the particular appropriation of the embezzled Revenue as detailed in Statement No. 1.

696. The Petitioner we observed appeared to be possessed with the belief that frauds had been committed, and that if he was placed in authority he would be the means of detecting these frauds and be entitled to a reward similar to that bestowed on Teroovengadam Iyengar in the year 1803; he hazarded little by the assertions he had made and supposed that he had much to gain.

697. The case as thus brought before us did not differ from accusations of a similar nature rejected by us as undeserving of attention, with the exception that Venkapiah had now stated the actual number of valies which had been suppressed from the accounts in eight villages named by him of which the Sircar share had, if the fact was true, been unlawfully received by some unauthorized person in each year prior to the Triennial Lease, and which suppression must, if true, have caused a proportionate reduction in the Revenue of the Triennial and Quinquennial Leases.

698. We deemed it necessary however to observe that we were satisfied from the examination of Venkapiah that his account of the fraud in each of the eight villages, named by him was not an actual account but an estimate framed by him on the spur of the occasion, and that he trusted to chance that a part of it might prove true.

699. We remarked that in all the Petitions given by Venkapiah, the removal of the Collector or of his servants and his being invested with authority was also insisted on as a preliminary step.

700. The enormous amount of the sum charged to have been embezzled amounting, including bribes (for Venkapiah separated these two heads) to 11 lacs of Pagodas, and his apportionment of the sum of seven lacs on the individuals, stated in No. 1 seemed to us only a further proof of the hardness of assertion indulged in by these adventurous informers.

701. In submitting these remarks to the Governor in Council we requested his attention to our address to the Government under date the 16th December 1805, in which we remarked the subject of general accusations of this nature had been particularly discussed; at the same time we submitted for the consideration of His Excellency in Council, whether under the circumstances noticed in these Proceedings, and the general view which was taken of similar accusations in the Report above referred to, it were necessary in his opinion to institute any formal enquiry founded on the accusations made by the representator Venkapiah.

702. We considered it to be proper to furnish Mr. Wallace with a copy of our Proceedings here recited on the petition of Venkapiah and with reference to them, did ourselves the honor subsequently to submit to the Government a communication from that gentleman offering his sentiments upon the Petition presented to Government by the person abovementioned.

703. Mr. Wallace being on the point of delivering over charge of the District to the present Collector when our orders reached him, he had we remarked of course no opportunity of entering upon any investigation of the subject of the petition. We however trusted that the remarks which Mr. Wallace had submitted would as far as they extended appear satisfactory to His Excellency the Governor in Council, and tending materially to confirm the opinion entertained by us and expressed in our proceedings with regard to the allegations of Venkapiah.

704. We were informed in reply that the explanations contained in the letters from the late Collector of Tanjore which accompanied our proceedings were considered by His Excellency the Governor in Council to be entirely satisfactory.

705. At our Meeting of the 5th December last we proceeded to the consideration of a report on the Devasthanum or Church Revenues and on the alienated lands in the Tanjore District, and attaching great importance to an early completion of the measures proposed for the regulation of the abovementioned branches of management, concerning which Mr. Wallace had previously to his appointment to be a Member of the Board of Revenue, entered upon a system of investigation and arrangement; we called the attention of the present Collector to the speedy adoption of such means as might appear best fitted to attain that end.

First with respect to the Devasthanum Management.

706. It appeared from Mr. Wallace's letter that there are 993 Hindoo Temples in Tanjore, which receive an allowance in money to the extent of Star Pagodas 37,102-6-45 from the Government in addition to their own Revenue derived from the Sircar share of land, or from Meerassy land, the property of the Pagodas which amount to Star Pagodas 1,20,066-30-55 annually, and that there are 1673 Temples which derive no pecuniary aid direct from Government of which the Revenues are computed at 24,274-13-57½, altogether making a total of Star Pagodas 1,81,443-5-77½.

707. Of the 993 Temples receiving pecuniary aid from Government, only 345 are possessed of lands held under various tenure, the remainder of their Revenue arises from farms, personal and other taxes, and other collections in money and in kind.

708. The management of these funds having been left almost entirely to the servants of the Pagodas, great abuses had been practised in their administration, and Mr. Wallace in consequence appointed in April 1812 a Muttestum or Superintendent with a suitable establishment to overlook the current affairs of the Devasthanum, and to institute a regular enquiry into their previous management.

709. Although much benefit had already accrued from the appointment of the Superintendent and from the labours of the late Collector in discovering the real resources of Revenue derivable to the Pagodas, and in arranging their appropriation, yet much we remarked remained to be done. The line to be pursued had been clearly and judiciously laid down by Mr. Wallace for the direction of his successor, and he had submitted a temporary Moyaen Zabithah of an establishment which he proposed for the office of Superintendent, to make it more efficient until the inquiries set on foot should have been brought to a close; we recommended that the proposed Moyaen Zabithah of which the expense would be two hundred and three (203) Pagodas per mensem, payable from the Merah and Manium funds, might receive the sanction of the Right Honorable the Governor in Council, and we directed the Collector to use his utmost endeavours by himself and his assistant, to complete the arrangements in the manner suggested by Mr. Wallace, and to submit a detailed and comprehensive report of the whole for the information of Government.

710. We only added on this subject our approbation of the principles laid down for the management of the Devasthanum of Tanjore in the six propositions contained in the 11th para. of Mr. Wallace's letter, and conveyed our authority to the Collector informing his arrangements to apply them as the rule of his conduct.

711. The rules alluded to were as follows:—

1st.—The continuation of the office of Muttestum of the Devasthanum, with such an establishment as shall render the control of the church receipts and expenditure efficient. The enclosed list of proposed servants whose salaries shall be defrayed from the church Revenues as hitherto, will I trust be sufficient for this purpose.

2nd.—The leasing out under good security of the church lands for a fixed period, so that the frauds likely to arise from keeping them under the management of the church or Sirkar servants, as well as the expense which would be incurred thereby, may be avoided.

3rd.—The consolidation into the public Treasury of the whole of the Revenues of the principal churches, and the disbursements therefrom of such expenses as may appear fit and proper for the payment of the establishment, ceremonies, festivals, &c., &c., of those churches. The expense which would attend a similar detail in regard to the churches of inferior note, and possessing small Revenues, will probably render it expedient to apply it to them; but in proportion as their Revenue and expenses are small, they will be the more easily controlled, if left as at present, subject however to a fixed limitation of their disbursements.

4th.—The limitation of the expenses whether for ceremonies or servants' wages, of each church to a certain sum, proportionate to its Revenues, which should not on any account be exceeded.

5th.—The selection by the Collector of a certain number of the principal inhabitants of each Talook, to form a Panchayet for seeing the ceremonies at the different churches properly conducted, that the sums allowed for their various expenses are correctly applied, and for examining and controlling the accounts of receipts and expenditure kept by the church servants.

6th.—The adoption of measures for collecting the sums due by individuals to the churches and for paying off the debts incurred by the Tamburans and Stanikurns, and the redemption of the church lands and jewels, which the same servants have at various times and under various pretences mortgaged to different persons. The expenses of such of the churches as are thus encumbered in their property, may be well reduced until the mortgages are paid off. A Register has already been opened at the Cutcherry for the insertion of the claims of such individuals, as choose to submit their demands to adjustment.

Alienated Lands.

712. The second subject touched upon in Mr. Wallace's letter was that of alienated lands and such as are favorably assessed. It appeared that the quantity of land wholly or partly alienated in Tanjore was about 25 per cent. of the "whole lands" of the Province; and the alienation of the public Revenue about 6½ per cent. of the whole of the Land Revenue of the Province, Mr. Wallace we observed had for a considerable time past opened a register in conformity with the provisions of Regulation XXXI. of 1802, in which it appeared by a statement accompanying Mr. Wallace's letter, that of 888 villages held on free or favorable tenures, and computed to contain about 28,845 valies, there have been registered 604 villages or 19,713 valies, and there remain unregistered 284 villages or 9,132 valies.

713. It was very satisfactory to us to observe the progress that had been made in registering the alienated lands of Tanjore, and we entirely concurred in the opinion expressed by the late Collector as to the propriety of completing the work as soon as it might be practicable, and for this purpose we sanctioned the publication of a notice such as was proposed by Mr. Wallace. The proclamation we observed might moreover recite that such persons as had hitherto omitted to register their lands had thereby rendered them liable to be fully assessed under Section XVIII Regulation XXX. of 1802; that further time however was granted to them until a certain day (to be specified in the proclamation) after which such persons as should refuse or neglect to produce their Sunnuds would be liable to be brought before the Zillah Court to be punished under Section IX of the same Regulation, and that at the expiration of one year from the date of the proclamation all land not entered in the register would be liable to be fully assessed.

714. As soon as the Register should be completed we desired the Collector to report thereupon, and then or as any case might arise, to apply to us for authority to institute suits in the Adawlut Court for the recovery of such lands as he might shew to our satisfaction to be held upon such illegal tenure as may render them properly resumable.

715. The re-measurement of the alienated lands it was remarked was essentially necessary to the ascertaining with precision their limits and real extent; we therefore directed that all the lands now registered should be immediately measured, and their extent correctly entered in the Register, and when the quantity of land occupied should exceed that entered in the Sunnud, the same process should be observed as for the recovery of a whole estate held without a sufficient title.

716. The above directions we observed were not to be considered applicable to the land alienated in favour of His Highness the Rajah of Tanjore. It seemed highly desirable that they should likewise be correctly registered, but we did not feel authorized to direct the adoption of such

measure without the express sanction of Government; we begged leave to suggest however to the consideration of the Right Honorable the Governor in Council whether it might not be expedient that application should be made to His Highness to permit a measurement and registry of the lands held by His Highness; that such measurement and registry should be made by officers to be appointed for that purpose by the Collector, in conjunction with such persons as His Highness might be pleased to nominate, and that one copy of such Register should be lodged in the Cutcherry of the Collector and another be retained by the Rajah.

Fund arising from Mauniums and Marahs.

717. This fund, collected by the Government together with the Sircar Revenue we observed was variously appropriated. The claimants upon it were religious institutions, charitable institutions and individuals; we had no doubt that as in the case of the alienated lands, great encroachments upon this fund had been made by persons who would be found upon examination to have no valid claim upon its resources; great pains appeared to have been taken by Mr. Wallace to investigate these rights, and he had opened a Register in which of 2,084 individual claims 1,114 had been entered; the completion of this Register, in order to prevent the multiplying of groundless and unjust demands, appeared to us of great importance. The enquiry into the claims that might be preferred should as Mr. Wallace observed, only be confided to an assistant, and we trusted that whenever the necessary discharge of other more important duties would allow of the Collector's dispensing with the services of his assistants for a time, his attention might be particularly directed to this object. In the mean time we did not see any reason for withholding from such persons as had made out their claims, the payment of the arrears due to them, which we accordingly directed might be paid up to them from Fusly 1218, till which time it appeared that they had been received.

718. The further appropriation of such surplus as might remain undisposed of when the investigation should be closed, would we observed be decided upon when we would be in possession of the Collector's final report upon this subject.

719. We transmitted a copy of Mr. Wallace's Report and of our Proceedings here recited to the Collectors of Nellore, Northern Division of Arcot, Southern Division of Arcot, Trichinopoly, Madura, Tinnevely, and Coimbatore, and desired so soon as their other avocations would admit, that they would give the subject of Devastanum establishments treated of by Mr. Wallace their best consideration, and report the result for our information and orders.

720. We were soon afterwards informed that our Proceedings, founded on the report from the late Mr. Wallace, regarding the Devastanum management in Tanjore were entirely approved by the Right Honorable the Governor in Council, but we have not yet received any further report on the subject either from the Collector in Tanjore or the other Collectors above mentioned.

721. With reference to the report of the Tanjore Police Committee, with a copy of which we were furnished on the 21st May 1813, the Governor in Council under date the 8th October 1813 referred for our consideration and report the revised draft of the regulation proposed by that Committee for levying and extending the contributions hitherto appropriated to the support of the Cavally Police in Tanjore.

722. At our meeting of the 14th April last we proceeded to record our opinions on the various provisions of the proposed regulation.

723. The preamble appeared to us to explain sufficiently the objects of the Regulation; we proposed that the regulation should have force from the commencement of the Fusly, the period when the new system of Police commenced its operation in Tanjore.

724. The second section provided for the resumption of all contributions and allowances hitherto granted for the support of the Cavelly Police. It however suggested itself to us that this provision would be rendered less liable to doubt, if the contributions and allowances resumable were expressed to be those hitherto payable as well by the holders of Lakeraj lands, as by the holders of Malgozaree lands, whether paid in money, grain or land; the proposed addition and all other additions and alterations were shewn in red ink in the draft submitted by us.

725. The third section provided for the continuance of the contribution hitherto collected in Malgozaree lands, under the denomination of Sotuntrums, and it appeared that the amount hereof was to be now determined and fixed by the average which the same contributions yielded between the Fusly years 1214 and 1219 inclusive; that such was the intention of the proposers of the Regulation, we had no doubt, but as the section stood, such intention was not clear, we therefore conceived that the modification of the section inserted by us in the Regulation would be proper; we likewise annexed a clause providing for the amount of the contribution to be fixed on those villages which were under management in the Fuslies in question, and the collections from which on account of Cavelly might not appear to bear a full proportion to the collections for similar purposes in the settled villages.

726. We also added a third clause providing for the collection of the Sotuntrum contribution from villages which might not be rented and might remain under the management of the Government officers.

727. The fourth section provided for extending to lands wholly or partly alienated the principle of the Sotuntrum contribution laid down in the first clause of the 3rd section, and there applied to Malgozaree lands. This unquestionably we remarked was the meaning of the Provision, but we thought that it should be expressed in clear terms, and for this purpose we made a few additions to the second clause of the section fully declaratory of the intent of the Provision in question.

728. The fifth section provided for the continuance and extension of the House Tax hitherto partially levied in Tanjore for Police services.

729. As the section stood it confirmed the rate of the existing House Tax and extended it to those towns and villages hitherto exempt from it. On reverting however to the report of the Tanjore Police Committee para. 121, it appeared that the present tax was very ill regulated, and the Committee recommended particularly its modification and amendment, and this view of it coincided with the knowledge which we possessed on the subject.

730. We proposed that for the present the usual rates of House Tax as described by the Tanjore Police Committee should be levied, but under the circumstances alluded to in the foregoing para, we deemed it extremely necessary to leave the revision of the present House Tax entirely open, as however it was understood that a maximum in all enactments of this kind should be established, we recommended that which we have inserted in the clause, as the rate beyond which the tax should not be levied, we presumed that the rate thus proposed would in all cases meet the intention of Government, in making the householders of Tanjore bear a due proportion of the expense which must be incurred in maintaining the Police. The proposed maximum we observed was taken at 5 per cent. on the actual or estimated rent of houses or other buildings appropriable to the private use of individuals, and it of course we remarked would be optional with Government to direct the perception of the tax at a rate as much lower than that here mentioned as might be deemed expedient and proper; considering however the fluctuation which might arise in the value of property which it was the object of the section in question to tax, it would we thought be proper that occasional revisions should be made in the amount of the tax as it should apply to particular or general cases.

731. We deemed it likewise proper to exempt specifically the huts and houses of the lower labouring classes from house tax, provided that their dwellings did not come within the description of dwellings which it was the object of the Regulation to subject to taxation.

732. The alterations necessary, in consequence of the view of the house tax taken by us, had we observed been made in the fifth section of the proposed amended Regulation, and we deemed it proper to offer for consideration an additional section providing for the continuance of the collection of the Sotuntrum assessment and house tax in the hands of the Collector of the Land Revenue, and for the recovery of arrears which might arise in this branch of the collection.

733. In conclusion we deemed it proper to suggest that the passing of the Regulation at an early period appeared to be of some importance inasmuch as we had been given to understand that the collection of the Police contributions in general had been suspended from the commencement of the Fusly in the expectation that the proposed alterations in this part of the new arrangement would speedily follow the introduction of the system of Police recently established in Tanjore. We do not find however that the draft in question has yet been passed into a law.

TRANQUEBAR.

734. On the 10th December 1813 the Government were pleased to require our opinion on the expediency of a certain measure suggested by the Commissioner at Tranquebar for increasing the Revenues arising from the territory appertaining to that Settlement, and desired also that we would recommend any other measure which might occur to us to be proper for that purpose.

From the Chief Secretary, in
Cons., 21st December 1813.

735. These instructions we observed in our reply were founded on orders issued by the Honorable Court of Directors with reference to a statement which had been submitted them by this Government, and which shewed that, from the date of the capitulation of Tranquebar to the 30th April 1810, to which period only the statement extended, the total of receipts had amounted to Star Pagodas 55,308, and the total of disbursements to Star Pagodas 69,250, leaving an excess of charge incidental to the occupation of Tranquebar, to the amount up to that period of Star Pagodas 13,942.

To the Chief Secretary, 3rd,
in Cons., 3rd March 1814.
Letter from the Court of
Directors in the Political Department,
23rd February 1813.
Para 14.

736. On reference to a statement which we submitted to the Honorable the Governor in Council, it would we remarked be perceived that the Revenue derived from Tranquebar on an average of five years immediately preceding the capitulation amounted to Star Pagodas 9,926-11-66 per annum, and that the Revenue derived on an average of the five years subsequent to the capitulation had amounted to Star Pagodas 16,340-2-15 per annum.

Enclosure A. in a letter to
the Chief Secretary, in Cons.,
3rd March 1814.

737. The increase in the Revenue we remarked had resulted chiefly from the operation of the Salt monopoly, which was not established at Tranquebar under the Danish Government.

738. The circumstance of the disbursements having exceeded the receipts during the period (of about three years) to which the statement applied, notwithstanding the increased amount of the receipts which had been stated, appeared to be owing to the Revenue of the Settlement being charged with a double establishment, in other words with the Political Revenue and Military expenses incidental to its occupation by the British Government, in addition to the Civil and Military charges disbursed as allowances to prisoners of war to some of the persons who constituted the Civil and Military establishments of the late Danish Government. The various pensions to individuals granted by the British Government, had it was understood likewise contributed materially to augment the expenses of the colony.

739. It was not we remarked to be expected that the Revenues of so small a territory could yield funds for the political expenses incidental to the capture of the place. Tranquebar being the

seat of the Danish Government on the coast, possessed an establishment much greater than was necessary for the management of its Revenue. It was indeed known that the maintenance of that colony was at all times a considerable and inconvenient expense to the Danish Crown.

740. It was also known that the trade had diminished since its capture. It having been for many years prior to this event a neutral port, from which a brisk trade was carried on particularly with the lately captured colonies of the enemy.

741. The Commissioner had proposed as the only method which occurred to him of augmenting the Revenue of Tranquebar, to raise the rates of the Melwarum or Government share of the crops, which it had been always customary at Tranquebar to receive in kind.

742. The total quantity of arable nunjah land within the territories of Tranquebar appeared to be valies 499 and koolies 978½, on which the share of Government in Fusly 1187 A.D. 1778 was as follows:—

						Valies.	Koolies.
A Vally is about 5 Cawnies.							
55	per cent. on	...	...	...	...	177	566
50	per cent. on	...	...	...	...	97	589½
45	per cent. on	...	...	...	...	48	967
35	per cent. on	...	...	...	...	31	776½
30	per cent. on	...	...	...	...	5	795
25	per cent. on	...	...	...	...	128	621
						499	978½

743. The Commissioner had stated that the Warum or Government share was formerly fixed by the Danish Government according to the goodness of the different soils and at the rates above described until Fusly 1187 or A.D. 1778, but in consequence of the requisition from the various landholders to reduce the Government share, their warum had been increased in Fusly 1216, and the Government Warum or share as thus modified was as follows:—

						Valies.	Koolies.
55	per cent. on	...	...	...	...	26	320½
50	do.	...	...	...	...	70	817½
45	do.	...	...	...	...	66	568
40	do.	...	...	...	...	61	388½
35	do.	...	...	...	...	24	128⅓
30	do.	...	...	...	...	54	687
25	do.	...	...	...	...	196	68½
						499	978½

744. Mr. Daniel averaged the Government share previously to Fusly 1187 A.D. 1778 at 43 per cent. In Fusly 1216 A.D. 1807 at 35½ per cent., and taking the difference or 7½ per cent. at 23 garce, 161 marcals and 7 measures, and valuing the increase of produce at 30 Star Pagodas per garce, which we considered a very high rate estimated the increase at Star Pagodas 702-6-26.

745. The Danish Government were represented to have fixed the Warum in Fusly 1187 A.D. 1778 according to the goodness of the soil, the reasons that the Danish Government had for reducing the Warum in Fusly 1216 A.D. 1807 were not stated, but we presumed it to have been for good and sufficient reasons.

746. The lands of Tranquebar we remarked are on a very low level and the soil poor and unproductive. They are watered from the same sources as the surrounding lands of Tanjore, and being the furthest off from the source of supply are of course liable to receive a diminished supply whenever the freshes are scanty, while in high floods and heavy monsoons the lowness of their level subjects them to excessive and protracted inundation.

747. The lands of Tranquebar we explained to be meerassy property, which might under the present rates of warum have been sold and transferred through many hands. If the Commissioner's proposition were adopted, the value of the property thus sold or transferred would be affected, a result which in all cases should we thought if possible be avoided, but which, considering the temporary nature of the British Government over Tranquebar, would in our opinion in this particular case be inexpedient to lead to, by any act of that temporary authority.

748. The adoption of the proposed measure we observed might and probably would lead to the emigration of the cultivators, and that to a consequent reduction in the cultivation and produce of the lands of the colony, and thus so far from the desired object being attained the actual resources of the Settlement would be impaired.

749. It might further we observed be a question whether under the capitulation of Tranquebar the Government possessed the right to diminish the value of meerassy property.

750. The whole of the population of Tranquebar we explained had since the cession been taxed with the monopoly duty on salt.

751. Under the above view of the proposition of the Commissioner we could not recommend its adoption.

752. It appeared farther that any augmentation of Revenue could be obtained only through the medium of some new tax or impost to which the subjects generally of the British Government are not liable, and it seemed obvious that the pecuniary means of the inhabitants of a conquered settlement like Tranquebar must of all others, be the least likely to be enabled to bear any additional burthen.

753. We submitted therefore that the object in view of relieving the Government from any charge on account of the occupation of Tranquebar, was only to be attained by the adoption of the alternative noticed by the Honorable Court of a reduction in the expenditure.

754. How far the general, political, Civil and Military expenditure might be susceptible of reduction, we had not the means of forming an opinion, save only from what was stated in the concluding part of the 13th para. of the Honorable Court's letter, to which we had reference, but as regarded the Revenue Departments, we had no doubt that some saving of expense would result from transferring the administration of the Revenues of Tranquebar to the charge of the Collector of Tanjore.

755. On this point we begged leave to refer the Governor in Council to a report from the Board of Revenue under date the 8th January 1810; the proposition contained in that report for relieving the Commissioner from the administration of the Revenues of Tranquebar was approved and authorized under date the 14th February 1810, to take effect from the 12th July following, but immediately after the transfer had taken effect, viz., under date the 7th August 1810, we were informed that it had been determined to revoke the arrangement in consequence of its "being obnoxious to some political objections not adverted to at the time the transfer was proposed."

NOTE.—When there was a Commissioner or Resident at Pondicherry, the Revenue was collected, first by the Collector of Chingleput, and afterwards by the Collector of South Arcot. During a short interval the charge of the Revenues was vested in the Resident, but this arrangement was discontinued on the express ground of saving expense.

756. With the precise nature of these objections we had not been made acquainted, and we had only therefore to observe that amongst the numerous foreign Settlements in the Peninsula which had been rendered subject to the British Government, Tranquebar was the only one for which a separate Revenue establishment had been maintained.

756. In reply to the communication above recited, the Governor in Council was pleased to express his entire approbation of the just and liberal principles on which we had objected to any attempt at an augmentation of the Revenues of Tranquebar, either by increasing the public share in the produce of the soil, or by levying a new tax on the inhabitants.

758. The Governor in Council we were informed further adhered to the resolution passed in August 1810, for not disturbing the established arrangements for the collection of the Revenue of Tranquebar.

759. On the 7th November last we submitted to Government the letter noted in the margin from Mr. Newnham, formerly Commissioner at Tranquebar, preferring a claim to commission on the Revenue collected by him during the period he filled the office of Commissioner at that Settlement.

760. On the situation of Judge at Arnee with some others being abolished, Mr. Newnham we remarked was appointed Commissioner at Tranquebar. The salary of this new office was fixed at 250 Pagodas per month, while that of the office which he lost had been 666 Pagodas per month.

761. In the letter from Government on the subject of his appointment, Mr. Newnham was informed that he would probably have a claim to commission, on the value of public property taken at Tranquebar, and this (which it appeared had never been settled) might we conceived have been the cause why the Governor in Council was pleased to fix his salary at so low a rate.

762. Mr. Kelso, his successor it appeared was authorized in a letter from Government dated the 11th of January 1809, to draw 100 Pagodas a month as additional salary, to take effect retrospectively from the date of his appointment to succeed Mr. Newnham.

763. By a letter from Government under date the 5th of December 1809, Mr. Kelso was also permitted to draw commission at the rate of 5 per cent. on the gross collections of Tranquebar, and this increased salary and commission we remarked had been drawn ever since by those who had held the situation.

764. From the above statement it appeared that Mr. Newnham was, with respect to his allowances, by no means on an equality with his successors; his office we observed however was not less arduous than theirs, for in a new situation the greatest difficulty it might be supposed must be felt by the first holder of it, whose duties had not been defined by a predecessor, and whose conduct could not be guided by local experience. Mr. Newnham moreover being the first Commissioner appointed, after the occupation of Tranquebar by the British, would we conceived feel it particularly incumbent on him to reconcile the inhabitants by conciliatory and hospitable treatment, and this feeling together with his ignorance, until some months after he joined the situation, of the allowances he would be permitted to draw, would we observed naturally lead him to considerable expense.

765. It was not we remarked within our province to notice Mr. Newnham's conduct as Commissioner, but we remarked that he had discharged the duties of Collector annexed to that office entirely to our satisfaction.

766. That it was intended to grant Mr. Newnham a commission on the Revenues appeared evident from the answer of Government to an application made to them on this subject through the Board of Revenue by that gentleman. In this answer dated 11th February 1809, the commission in question was actually granted, but in the meantime Mr. Newnham happening to be removed to another situation, the advantages intended for him were derived by his successor.

From the Chief Secretary,
25th, in Cons., 31st March 1814.
To Chief Secretary, in Cons.,
17th November 1814.
From Mr. Newnham, 29th,
in Cons., 4th August 1814.

767. We deemed it right to observe that the commission first granted was at the ordinary rate of $1\frac{1}{2}$ per cent. only, and that when it was afterwards increased to 5 per cent. on the application of Mr. Kelso, no retrospect appeared to have been allowed excepting for the few elapsed months of the then current Fusly.

768. We had no hesitation in recommending that the Right Honorable the Governor in Council might be pleased to grant to Mr. Newnham a commission on the Revenues of Tranquebar for the period during which he was Commissioner at that place, but it was a point for consideration whether it should be allowed at the rate of $1\frac{1}{2}$ or at the rate of 5 per cent. One circumstance in favor of the latter calculation we remarked was that independently of the increase in the rate of commission granted on the application of Mr. Kelso, he obtained an additional salary of 100 Pagodas per month, (commencing from the date of his appointment) beyond that which was enjoyed by his predecessor Mr. Newnham.

769. The Right Honorable the Governor in Council in reply considered Mr. Newnham to be clearly entitled to receive commission at the rate of five per cent. on the amount of the collections while he held the appointment of Commissioner at Tranquebar, and accordingly authorized him to draw that allowance either at Cuddapah, his present station or at the Presidency.

From Mr. Secretary Hill,
6th, in Cons., 12th December
1814.

TRICHINOPOLY.

Proceedings of the Board, in Cons., 12th
May 1814.
From Mr. Travers, 7th, in Cons., 18th
April 1814.

High Districts.				
NOTE.			S. Ps.	F. C.
Jumma of Fusly 1220 ...			1,98,285	16 23
" " 1221 ...			2,01,997	14 16
" " 1222 ...			2,04,324	24 78
Total...			6,04,607	10 37
Average...			2,01,535	33 39
Jumma of Fusly 1223 as now settled ...			2,02,693	10 41
Increase ...			1,157	22 2

770. At our Meeting of the 12th May last we proceeded to the consideration of a letter from the Collector in Trichinopoly reporting the progress made by him in the Settlement of the high Districts of that Collectorate; we were well pleased to find that considerable progress had been made in the Settlement, and although it was stated that the circumstances of the season would reduce the current Jumma of those Districts below the amount which it stood at last year, we had full reliance that by the Collector's attention as well to the interests of Government as to those of the people placed under his authority, the dues of the former would be realized to their proper extent without unnecessarily pressing on the latter.

771. Although Mr. Travers had not in his letter under consideration stated the manner in which he had revised the Teerwas in the high Districts, we concluded that no alteration had been made in the rates of assessment without due consideration, and we trusted that in all cases where he had found alteration requisite, moderation, by which alone the regular realization of the Revenue can be secured, had been his guide in remodelling the rates of the Teerwa in these Districts.

772. We observed with satisfaction the attention which Mr. Travers had shewn to the orders for the issue of Puttahs to the inferior ryots, and we trusted that this measure aided by vigilance on his part, would prevent the continuance of the illegal exactions which there was too much reason to suppose had been generally levied on the poorer inhabitants, by the richer, as well for their own immediate benefit, as for the purpose of corrupting the native servants. We particularly approved of Mr. Traver's having enforced the Regulation against the defaulting Puttahdars, whom he considered to have been guilty of these mal-practices by holding them responsible for the balances due in their villages, and we stated that it would be gratifying to us to earn that measures for securing the under Meerassidars in the nunjah Districts from similar

exactions during the Decennial Lease should have been established by Mr. Travers; we saw much reason for supposing that the difficulties experienced by Collectors in many Districts in realizing the Revenue, had arisen in a great measure from the misapplication of the resources of the Meerassidars and Ryots to the undefined and undefinable demands made and enforced on them under the denomination of Grama-khurch, and it was our particular desire that in forming the new Settlements, every possible attention should be given by Collectors to the restriction of the general expenses of the villages to a moderate sum, applicable to defined purposes. It might be remarked, be considered that interference on the part of the Collectors with the internal arrangements of the inhabitants were foreign to the duties expected to be performed by Collectors, and that in consequence of the facility with which redress might be sought and obtained by individuals in the Adawlut Courts for all undue exactions, it was a work of supererogation; without however discussing that point, it was certain we observed that in the detailed management requisite in the Districts not settled on Zemindary tenure, it was necessary for the Collectors to interfere in many cases with matters not directly connected with the Settlement and collection of the Revenues, and it was obvious that in no case could their discreet control be more properly exercised for the advantage as well of the people, as of the Government, than when by proper regulation, they prevented the exactions and corrupt practices alluded to.

773. We conceived that this very desirable object might be effected by getting the Meerassidars and Ryots of each village to agree among themselves on the exact amount to be disbursed as Grama-khurch within the year. The proper expenses coming under this head we observed were in general very well defined, and would probably not be found to vary much in different years; and their amount being ascertained and fixed by general consent, it would be within the competence of the Collectors to give publicity to the amount so fixed, to ascertain whether it was exceeded in the course of the year, and whether the excess if any interfered with the regular and easy discharge of the public dues. They likewise we remarked would then know how far the resources of each village were applied to their proper objects, and in the event of balances arising from exactions they would learn where to seek for the recovery of them and how to prevent their recurrence.

774. We thought that by requiring in a simple form quarterly returns of expenses of this kind to be kept by the village Curnum and signed by him and all the Ryots and Meerassidars of the village, such returns to be carefully compared at the close of the Fussy in the Collector's Cutcherry with the statement of expenses agreed on, much of the object which it is our wish to effect in this respect would be attained; but on this point we observed it would be the duty of Mr. Travers as well as that of other Collectors to whom copies of this part of our Proceedings would be circulated to establish such internal arrangements as their knowledge and experience might suggest to them.

775. A clause we remarked should be entered in the Muchilkas to be taken from the Decennial Village Renters, binding themselves not to allow the village Grama-khurch to exceed a given percentage or given sum, and a Muchilka should be taken from the village Curnum, Tuntelkara, Shroff or whoever keeps the accounts of collections and disbursements under this head, from collecting or keeping back out of the collections for this purpose more than the sum specified under the penalty of a heavy fine for the first offence and forfeiture of his office for the second.

776. We then proceeded to record our sentiments on the subject of the Settlement of the nunjah Districts of Trichinopoly.

777. In complying with our orders of the 9th September 1813 by furnishing statements of the average annual collections from the nunjah villages since the cession of the Province, Mr. Travers we observed stated his disinclination to adopt any of the averages which these collections

hewed on the abstract principle that such a rule must occasionally press upon the industrious and respectable ryots and bear equally ("that is proportionally") light on the wicked and indolent character, and after stating how the latter had neglected while the former industriously cultivated his agricultural pursuits, Mr. Travers deduced that the former had reduced his rents, while the latter had increased them, and that if the average were taken, it would fix on the one a low rent, and on the other a high rent.

778. In general arrangements such as that which Mr. Travers was conducting, it was we remarked impossible to descend into minute details, which should fix the exact punishment to be awarded to sloth and bad faith, or the reward and encouragement to be given to every degree of industrious exertion. Every attempt of this kind which went as it were to anatomize the degree of good or bad morals prevalent in a large community, must we apprehended be utterly vain; who we asked was to shew what should be ascribed to sloth and neglect? and what to industry and attention? all abstract reasoning of this kind must we conceived lead inevitably to error, and it was for this reason that Mr. Travers's attention was directed rather to facts which cannot be disputed, than to vague results arising from theory and speculation.

779. Besides we observed it might be urged that continued habits of bad faith had not been allowed to deteriorate the Revenues on which the averages are drawn; a man we remarked might once or twice misapply his resources and leave an improper balance of Revenue against him, but he could not have done so every year, and in the progress of the village rents, a Collector would naturally be led to inquire how these balance accrued, and when they were found evidently to arise from motives such as Mr. Travers described, it would we observed be his duty to reject the average of actual collections for such village and to establish a Jummah more consonant with the just rights of Government or to keep the village under management.

780. In arguing on the other side of the question, Mr. Travers appeared to have overlooked a very obvious consideration that the average collections did not impose any additional payment on the profits of increased industry beyond what the Government might have an undoubted right to. It was understood that generally every change in the amount of the Jummah of the year composing any of the averages had been in favor of the Meerassidars of Trichinopoly. On one occasion a reduction was made on the Jummah proportioned to the expense of transporting their grain from the field to the place of general sale, in another a considerable reduction was made in the commutation price of grain of many villages; in others again, land from which it was difficult to secure a second crop, was taken from the Jummah. In no case we observed had an increase been made in the Teerwa and not even in the rent we believed except where the cultivation under annual leases had been extended, and it was not in our immediate knowledge that any material increase had been made even on that just account.

781. We stated that we had perhaps somewhat needlessly gone into this detail to show that in our opinions no account could afford a more satisfactory ground for the Decennial Settlement than the average of actual collections including a due proportion of good, bad and different years discreetly modified of course:—1st, according to the actual state of the country, if imperiously called for; 2nd, with reference to the actual balances in any particular village.

782. By attending to this we remarked the discussion of the troublesome invidious and necessary questions of produce, warum and price are obviated. The agitation of these questions it was evident it was not now the interest of Government to promote; they generally led to clamorous, unfounded and universal claims for reduction, while it was quite evident that where the Revenue was too high it could be reduced to its proper level, without general reference to these data, which it was necessary to have recourse to, only in the early stages of the establishment of fixed money rents, and which were in fact lost sight of or intended to be so by the introduction of the Triennial Village Rents and by the Decennial Village Rents.

783. Nor did we deem it at all necessary that the details entered in these respects on former occasions in Tanjore, should now be made the subject of comparison with what had been so long established in Trichinopoly. It seemed to be admitted generally that the Jummah of the villages on the Cauvery pauchel of Trichinopoly was too high. Full authority we observed had been delegated to Mr. Travers where he should on inquiry be persuaded of this fact to make the necessary reductions. It was clear that it must be a matter of entire indifference to the Meerassidars whether their Jummah was reduced to a moderate standard by a simple and direct deduction from its actual amount or by the roundabout process of deductions on account of produce, Sotuntrums, warum or price. The Meerassidars we observed would be substantially benefitted as much by the one as the other, while the many inconveniences attending the detailed process would be avoided by observing the averages generally and modifying them according to circumstances.

784. We presumed that in the nunjah villages of Trichinopoly, all the Meerassidars would become joint renters, and therefore that there would seldom be any under tenants or ryots in those villages; we thought it necessary however under Regulation XXX 1802, prescribing the use of Puttahs; that some defined rule should exist for regulating the demands of strangers (where any such might unavoidably become renters) on the Meerassidars, and the demand of Meerassidars on those not joined with them in the rent. The introduction of fixed money rent on each field or Teerwa, having done away the custom of warum or the division of the produce, a clause we observed must be entered in the Puttahs given to village renters pointing out that in cases of dispute, and where there were not other agreements, the Teerwas were to be the rule of demand on those not renters, but that this was not to prevent or preclude renters from granting such reductions in the Teerwa as they might consider proper or to revert to the system of warum if found more acceptable to both parties. In short that in cases of dispute only the established Teerwa was to be the right of the renter and of the ryot, a deviation from the Teerwa we remarked must be the result of mutual agreement and be confirmed by a written instrument, so that no cultivator could claim any remission of the Teerwa or a return to the custom of warum unless he produced a cowle or agreement in proof of his claim. The power of granting remission and indulgence would thus we observed be vested in the renters, and would we supposed materially strengthen their influence. On the other hand the limit of their demand was the Teerwa which would be a material check against over exactions on the part of the renters. The necessity of exchanging written agreements in order to prove their rights in the Court should we remarked be strongly inculcated by Mr. Travers on all classes, but particularly on the lower classes.

785. For the purpose of aiding Mr. Travers in carrying these arrangements into effect, and in comparing the average rates of Trichinopoly with those of the neighbouring Districts, similarly situated in regard to irrigation, and we presumed quality of soil in Tanjore, the Collector of the latter District we observed would be instructed to furnish Mr. Travers with such statements of the average rates in these Districts as he might require, and that he would also be desired to furnish Mr. Travers on his application with accounts of Sotuntrums, Warums and commutation prices not for the purpose of their being applied in detail to the Trichinopoly villages, but to assist Mr. Travers in calculating what general amount of reduction might be necessary in revising the Jummah of the Trichinopoly villages.

786. With reference to Mr. Travers's proposition to raise the fixed assessment in the Putcut lands, we hesitated before we could sanction this measure. It appeared that the existing rates in these lands had been long established, and that although the extent of them was considerable, yet that there were several nunjah villages which had not favorably assessed Putcut lands attached to them. It might we thought be supposed that they were originally lightly assessed either to compensate the Meerassidars of these Putcut lands for the risk incidental to paddy cultivation,

to secure the services and attention of the heads of villages in the season of cultivation, and in the collection of the Revenue, or for some other useful purposes. It had not been found that the Government of the Mahomedans left any where any considerable or disproportionate advantages to any class of cultivators.

787. It would therefore we thought be satisfactory to know whether these lands were held in community by all the Meerassidars of a village, or whether they were enjoyed by the principal Meerassidars to the exclusion of their inferior brethren from all the advantages which they conferred and for what purpose they were originally so moderately assessed.

788. We also desired the Collector to explain whether the Meerassidars of the Nunjah villages in Trichinopoly enjoyed any Tarrabuddy, Grama, or Kaniatchy, Mauniam, that is, land free of assessment usually held in the same proportion as the Meerassy.

789. It was we thought more than probable that in all the Settlements or rents of the villages in the Trichinopoly District since the cession of the Carnatic the reduced assessment on the Putcut lands had been taken into consideration; at any rate the profit on these lands must have increased the means of the people to pay their rents during the last 12 or 13 years, consequently the average collections in the villages possessing Putcut lands might be so much higher than the average collections in other villages; whether this assumption proved true or not, it would we remarked be a very ungracious, and, as Mr. Travers stated, a very unpopular measure after so many changes, and at the time we were wishing to fix and settle the minds of the inhabitants, to proceed to settle the Putcut land on new principles, in other words to grant a remission on Nunjah lands, but to increase to a certain extent the assessment on Punjab Putcut lands. We did not consider that the proposed augmentation to be obtained by a measure so repugnant to the just and moderate views under which it was proposed to fix the decennial rent would compensate for the vexation and indecision which a survey and re-assessment of the Putcut lands would produce; we stated our opinion that it would be sufficient that Mr. Travers, in settling the villages where the Putcut lands were situated, should have a general reference to the low assessment on these lands in making the remission which might otherwise be necessary in the general average collections from these villages; so that without disturbing the present rates of assessment on these lands, the holders might indirectly contribute a proportion of the profit derived therefrom. The remission that was necessary must we remarked be granted under any circumstances, and it was not absolutely necessary to look for an equivalent. The equivalent we observed would hereafter be found in the improved condition of the people and their increased means of paying indirect taxes.

790. In cases where the Meerassidars might refuse to accede to the decennial rent on terms which Mr. Travers might deem moderate. Mr. Travers was authorized to collect the rent of such villages according to the Teerwas fixed by Mr. Wallace, and if necessary, to resurvey such villages and to keep them under his immediate management until the Meerassidars should agree to the terms which, on due consideration might be pronounced to be moderate and fair; when we should receive the final Report of Mr. Travers on the Settlement, we intimated our intention to consider whether it would be expedient to rent out such villages to strangers.

791. The other points regarding the mode of Settlement submitted by Mr. Travers for consideration were approved by us where they did not militate against the observations made in the preceding part of these Proceedings.

792. A copy of the Statement of Sornadayem collections was returned to the Collector with our orders on each item. Mr. Travers was desired however to state in his final Report for our more perfect information the nature of these collections, and to particularize such as in his opinion should be given up altogether and such as should be collected under the head of Licences.

See Appendix A Enclosure.
Mr. Travers's letter, in Cons.,
18th April 1814.

793. We concluded that Mr. Travers had made some progress in the Settlement of the Nunjah villages on the principles laid down in his letter, but we supposed from the circumstances of these principles being submitted for our consideration and approval that the number so settled was not considerable—should the number of villages settled be small and the amount of the reduction granted be such as Mr. Travers thought sufficient to enable the Meerassidars to undertake the decennial rent, we did not consider it to be necessary that in consequence of the communication of our sentiments now recorded, he should proceed to the re-settlement of those villages on the principles of the average collections. As however the Settlement made by Mr. Travers was liable to alteration until confirmed by us and by Government, we desired him to revise them in all cases where he might still deem that measure necessary in consequence of the opinions we had expressed.

794. We participated very fully in the satisfaction expressed by Mr. Travers in the concluding part of his letter relative to the prosperous and thriving appearance of the districts under consideration. We thought it scarcely necessary now to remind Mr. Travers of the opportunity which presented itself to him in the formation of the decennial Settlement for perpetuating and extending the happiness and comfort of the inhabitants of these fine districts, armed as he had been with full authority of exercise his well-tempered zeal and discretion in fixing a moderate Jummah on the villages of his Collectorate, we anticipated a most satisfactory result from his exertions.

795. We called the attention of Mr. Travers to the situation of the Poligars of the Arealore, Warriore and Torriore Polliams. On reference to the former proceedings of the Board on the subject of these Polliams, and to Mr. Wallace who was then Collector of Trichinopoly, we ascertained that the Poligars were given to understand that it was intended to restore them to the management of their Polliams under a new arrangement of the conditions by which they formerly held them. On further reflection we were induced to consider that the restoration of the Poligars to the management of their Polliams would be impolitic for many reasons, the principal of which were the known incapacity of the Poligars to manage such extensive tracts of country, and the confusion, ruin and distress in which their failure would involve not only the Poligars themselves, but the inhabitants and Ryots of the Polliams. With the view therefore of effecting a more judicious arrangement, without departing from the intention communicated to them as abovementioned, in as far as the immediate interests of the Poligars were connected with that intention, we stated that we should be inclined to recommend to Government to grant to each Poligar such a number of villages as on an average would be an equivalent to the benefit expected to be derived under the Zemindary tenure. The Jagheer to be thus granted to be assessed with the sum of one hundred Pagodas only as a nominal rent.

796. To carry this plan into effect, it was necessary we observed that Mr. Travers should first ascertain the actual gross collections from each Polliam, that from the average of these gross collections he should deduct $\frac{2}{3}$ for rent to Government and leave $\frac{1}{3}$ for expenses and profit and risk of reasons as usually done in settling Zemindaries permanently; but as under the plan of granting a Jagheer all responsibility for rent would be obviated; we considered that a Jagheer equivalent to something more than their present allowances to cover the defalcation of bad seasons might be adequate.

797. Without coming at present to any determination as to the value of the Jagheer to be granted, we desired that in communication with the Poligars, Mr. Travers would select such a number of villages lying near to each other of an average value equal to thirty-three per cent. of the average gross collections. That Mr. Travers would furnish a Statement of the sums actually paid in each year to each Poligar since the cession of the Carnatic and report at what village it was the wish of each Poligar hereafter to reside.

798. We desired Mr. Travers distinctly to understand that this outline of a plan of a Settlement with the Poligars of Trichinopoly must receive the sanction of Government before it could be carried into execution, and that he must not give any pledge to the Poligars but confine himself to ascertaining what their opinion might be in the proposed measure.

799. The transfer of any portion of the Polliams to the Poligars we remarked would not affect the rights of the Meerassidars or inhabitants, they would pay that revenue to the Poligars which they had hitherto paid to Government, and the Poligars would not under Regulation XXX of 1802 be allowed to increase the rates of payment; whatever increase they might hereafter derive, we observed would depend on the encouragement afforded to increase the cultivation. The individual puttahs issued by the Collector would be useful instruments to the cultivators to prove their rights whenever they might think them infringed.

800. An extract from our Proceedings on the decennial Settlement of the Southern Division of Arcot, which related to the subject of remissions was transmitted to Mr. Travers for his information and guidance together with a copy of our Proceedings here recited.

In Cons., 29th March 1813.
To Mr. Travers, 12th, in
Diary Cons., 16th May 1814.

801. The Governor in Council having lately been pleased to appoint Mr. C. M. Lushington to be Collector of Trichinopoly, we took occasion to explain to Government that Mr. Travers (the late Collector) had completed and recently reported on the Lease Settlement of the wet lands of Trichinopoly, and as it was desirable that, previously to being relieved, he should, if possible, complete the Settlement of the dry lands and the Polliams of Torriore, Arealore and Woodiarpolliam, to which (since they had never been subject to a survey or field assessment) it was proposed that the Lease Settlement should be extended, we submitted for the consideration of the Governor in Council the propriety of permitting Mr. Travers to remain at Trichinopoly until his successor should have reached the station.

From Mr. Secretary Hill,
10th, in Cons., 16th January
1815.
To the Chief Secretary to
Government, 16th, in Cons.,
16th January 1815.

802. We were informed in reply that agreeably to our suggestion, Mr. G. F. Travers would be desired to retain charge of the office of Collector of Trichinopoly till he should be relieved by Mr. Lushington.

803. On the 16th of June last we submitted for the consideration of the Governor in Council a letter from the Collector of Trichinopoly proposing the transfer of the small district of Cosacourchy from his charge to the management of the Collector of Madura.

To the Chief Secretary, 16th,
in Cons., 16th June 1815.

804. The district in question we remarked was at a considerable distance from the general limits of the Trichinopoly Collectorate, and much inconvenience had been experienced as well by the Collector of Trichinopoly as by the inhabitants of Cosacourchy from this circumstance. The former had found it difficult to exercise an efficient control at all times over the native servants and inhabitants of the district, and the inhabitants were exposed to much trouble and expense whenever their presence was required at the Huzzoor Cutcherry of the Collector.

805. The distance between Cosacourchy and Trichinopoly was computed to be about 60 miles, but the authority of the Collector of Trichinopoly did not we observed extend one-fifth of that distance in the direction of Cosacourchy, the intermediate country being situated in the Madura Collectorate.

806. In consideration of these circumstances, and of no objection whatever of which we were aware existing against the proposed measure, we recommended that the Maghan of Cosacourchy should be transferred from the Zillah of Trichinopoly to that of Madura, and that the transfer should take place on the 12th July next, the commencement of Fusly 1224.

807. The Maghan we remarked consisted of 41 villages, and the annual Revenue was estimated at Gopaly Chuckrums 5,697-97½ or Star Pagodas 1,899-13-70.

808. In reply we were informed that the Governor in Council sanctioned the proposed transfer of the district of Cosacourchy under the charge of the Collector of Trichinopoly to the charge of the Collector of Madura, and would make a reference to the Sudder Adawlut with regard to the expediency of a corresponding transfer in the Judicial Department.

From Mr. Secretary Hill, 28th June, in Cons., 4th July 1814.
To Mr. Peter, 4th, in Diary Cons., 7th July.
To Mr. Travers, 4th, do. do. 7th do. 1814.

809. Orders to this effect were accordingly issued to the Collectors in Madura and Trichinopoly respectively.

DINDIGUL.

Proceedings of the Board, in Cons., 15th December 1814.
From Mr. Secy. Gahagan, 3rd, in Cons., 12th March 1812.
From the Chief Secy., 2nd, in Cons., 8th March 1813.
From the Chief Secretary, 19th, in Cons., 25th March 1813.
To the Collector of Madura, 12th, in Dy. Cons., 16th March 1812.
To the Collector of Madura, 8th, in Cons., 8th March 1813.
To the Collector of Madura, 25th, in Dy. Cons., 29th March 1813.

811. The documents submitted by the Resident at Travancore on this subject, consisting chiefly of depositions taken by a Committee of Native servants of the Travancore Sircar appointed to obtain information respecting the Hills and the right of property in them, were transmitted by the Government to us, and by us forwarded to the Collector in Madura with instructions to ascertain upon what grounds was formed the list presented by the Renter to the Resident, of gardens to the produce of which he considered himself entitled; since it appeared that in that list were inserted the names of gardens said to be situated forty miles within the frontier in Districts incontestably belonging to Travancore.

812. In a subsequent letter under date the 2nd March 1813, we received from Government copy of a letter from the Judge and Magistrate at Madura giving cover to a Petition from a former* Renter of the Cardamum Hills in confinement for arrears of rent, the same letter also enclosed copy of a communication from the Resident in Travancore, reporting the continuance of disputes in the Hills respecting the Cardamums, and noticing again the necessity of defining the boundary.

813. These letters were communicated to the Collector, who was called upon to furnish at an early period the necessary explanation relative to the subject of the late Renter's Petition, and also to communicate the result of his enquiry with respect to the question of the boundary.

814. On the 19th of March 1813 we received another letter from Government enclosing copy of a communication from the Resident in Travancore relative to further disturbances in the Hills on the subject of the Cardamum gardens. This letter was sent to the Collector, whose attention was called in a particular manner to the necessity of early steps being taken for defining the boundary between the two countries. He was at the same time desired to enjoin the new* Renter of the Cardamums to avoid disputes with the officers employed by the Travancore Government.

815. In reply to the first letter addressed to him under date the 12th March 1812, Mr. Peter transmitted with his opinion the depositions of certain gardeners and inhabitants of the villages connected with the Cardamum gardens, and in another letter of subsequent date he replied to the letter of the 8th March 1813 on the subject of the balances due by the Cardamum Renter in confinement.

In Diary Cons., 16th March 1812.
From the Collector, 5th, in Cons., 12th April 1813.
From the Collector, 10th, in Cons., 17th May 1813.

816. It appeared from the correspondence that Colonel Munro claimed for the Travancore Sircar that the high ridge of hills or ghauts from which the rivers flow in an easterly and westerly direction shall be the limits of the rights of each party, while the Collector of Dindigul maintains that the river Terkoopenar is the defined boundary.

817. In the year 1807 subsequently to the rent of the Cardamum hills having been given to Allemail Chetty for three years,* the servants of the Travancore Sircar for the first† time, as it appeared asserted their right to collect Cardamums from certain Cardamum gardens, situated in the western side of the great western ghauts, and it was in the course of that period that disputes began, and violence was used by the servants of the Travancore Government.

* NOTE.—Fuslies S. P. F. C.
1217 4,828 20 30
1218 5,554 22 73
1219 6,060 25 36
† It appeared that the gardens were first rented out by Mr. Hurdin in 1809.

818. The Travancore Government we observed sent a large body of men mostly armed, to collect what had formerly been taken by the Company's people, and of which smaller bodies from Travancore had in vain tried to possess themselves. It appeared that the late Collector Mr. Parish was sometime afterwards directed by us under the orders of Government, to investigate to what amount the party from Travancore had plundered, in order that it might be remitted in the rent due to the Company by the Renter.

819. Mr. Parish it appeared appointed his Head Tahsildar in Dindigul as Commissioner to confer with the person who was to be sent from Travancore. This person although repeatedly reported to be on the way, did not for a considerable time make his appearance, and when he at length approached, he, as the Collector termed it, "with the most equivocating dilatoriness," refused to descend the hills, or commence the investigation until the receipt of the intelligence from Travancore of the approaching rupture with the Company's Government which induced him to make a sudden retreat within the limits of his own country.

820. The conference we observed was at a subsequent period renewed. From the expressions however which were used by the Travancore Commissioner that "some of the Cardamum gardens belonged to the Company, and a part to Travancore, that a dispute having arisen, they were come by orders from their Rajah to settle it;" the Collector inferred that the object of the Travancore Commissioner was indirectly to lead to an investigation of claims which that Government might formerly have possessed to certain lands in the valley of Dindigul, which he conceived irrelevant to the point at issue.

821. The Collector accordingly proposed the question "whether Allemail Chetty the Renter had only taken the produce of the Cardamum gardens the property of the Company on the east of the Perryaar, or had gathered the produce west of that river belonging to Travancore, and if the latter, whether it were by way of retaliation that the Travancore people had seized the Cardamums on the Company's hills." In reply to this question the Travancore Commissioner refused to come to any explanation without a previous reference to his Government, pending which a Report reached the Commissioner of the death of the Rajah, and he soon afterwards received an order of recal.

822. On the arrival of Colonel Munro in Travancore, this dispute we observed appeared to have been brought at an early period to his notice, and various depositions, maps and documents had been furnished by him in support of the line of boundary claimed by him on the part of the Travancore Sircar.

823. "To ascertain the exact limits of the most common disputed boundary" (Mr. Peter justly remarked), "is it all times difficult, more especially in such a case as the present, and though the Resident of Travancore seems satisfied that the range of hills laid down in the map which he forwarded is the boundary between the countries, yet I must doubt it myself. I certainly have always heard and have always considered the Periar river to mark the limits, and I trust from what I am about to state, it will appear that I am not incorrect in my opinion."

824. "In the deposition of the Cumbum people, it will be seen that they do not hesitate in asserting that the Terkoo Periar divides the two countries, and what strengthens their evidence and confirms me in the truth of it, is that the only frontier Chokey in this District, is, the Terkoo Periar, called so from the river of that name and which has been established there for a length of time without meeting with the least opposition from the people of Travancore. Now, if this has been allowed, and no objection has been made to the levying of duty at this place, is it not natural to conclude that they acknowledged that to be the proper boundary of the two countries."

825. "From the evidence of the Tawarom and Podynauknoor people, I have not been able to learn what was supposed to be the boundaries; they merely state that they were accustomed to pay a tax to the Pooneat Rajah, but whether it was from his being Rajah of Goodaloor, &c., or whether it was from his being a Rajah of Travancore they could not tell."

826. There is a long story told of this Pooneat Rajah, "who by the bye was a Prince of Madura, and Rajah of Cumbum, &c., and the point which requires the most attention, and on which I think the question rests is, whether the tribute paid was on account of his being Rajah of the former place or of the latter?"

827. "In my opinion certainly of the latter, because when the Company took charge of the country, it would appear that the tax was only once demanded, and on being told that it could not be given without the Company's orders, the claim was not repeated till several years after; nor even then can it be said that it was repeated, for an armed body came and forcibly gathered and carried away what Cardamums it could, without ever consulting the wishes of its owners."

828. "What right the Travancorians have to the Cardamums I cannot discover, even when the Pooneat Rajah was at Cumbum, he only collected a very small tribute, and from time immemorial, it will appear by the evidences, that the Chetties residing at Cumbum have been considered the rightful owners of the gardens on the hills. Besides to each garden, a certain number of inhabitants is attached to preserve them from the wild beasts, &c., and these inhabitants are clothed and maintained by these Chetties, who consider them as people dependent upon them, and when they dispose of their gardens, as it seems they have a right, and have been accustomed to do, the number allotted to each goes with them."

829. "In no one instance does it appear that the Travancorians made advances to the hill inhabitants; all the gardens which have been plundered belonged to the Chetties residing in this district, and not a fanam has been paid for what has been so forcibly taken away."

830. "When the gardens were few in number and the produce trifling, we heard nothing of this claim of the Travancorians; but since the Company have been at the expense and trouble of improving and increasing the number, they came forward and lay their claims in hopes of deriving all the benefit from the management of the Sircar."

831. "I do therefore really think that the Terkoo Periar river marks the bounds of the two countries; that the tribute paid to the Pooneat Rajah was owing to his being at the same time Rajah of Goodaloor, &c., and that as the gardens in the hills do belong to the Gardeners and Chetties who reside at Cumbum, &c., they are and ought to be considered as attached to this District exclusively."

832. We stated that the opinion of the Resident and in some degree that of the Collector in regard to the question of the boundary was connected with the history of the Rajah of Pooneat or Pooneat already mentioned. In the papers submitted by the Resident, a long and very detailed account we remarked was given of this person's former demesnes and of the manner in which he is said to have become possessed of them. From these it appeared that he once possessed Madura, whence he was expelled by an hostile force; that he fled into the valley of Dindigul; that as Rajah of Goodaloor he held various Poligars or Zemindaries, viz., Cumbum, Poodoopetty, Anamanda Rayenpetty, half of Wootumpolliam, Marayam and Cottah, and further that he deputed persons under the name of Poligars to the villages of Condapankanoor, Erryakanainanoor, Combe, Tewarum and Bodynainanoor, lying north and at a distance from Goodaloor, but extending along the eastern side of the ghats.

833. It was moreover mentioned that this person as Rajah of Goodaloor, had an interview with the Rajah of Tenkankeer, from whom he was stated to have purchased the country of Poanar and the hills within Manjanalah Periar; that he subsequently purchased from the Rajah of Vadakankoor Districts within the hills denominated Kanar Malay together with 8 Districts of Vattadyam and Cottacoody, and that he also purchased from the Devastanum of Chengamanand, the hills within the bounds of Muntapara.

834. Admitting the validity of this history or relation concerning the Pooneat Rajah (in support of which however it did not appear that any documents were referred to) certain it was we observed that at some subsequent period this personage was divested of all his lands lying east of the ridge of mountains, they became the property of the Mysore Government in right of conquest, and were included in the cessions from that State to the Company.

835. It was not we remarked denied that the Rajah of Pooneat did to a late period receive something in the shape of rent or tax from the cultivators of the Cardamum gardens, but it was maintained that on his losing possession of the villages east of the hills upon which the gardens were said to be dependent, his right to levy the tax in question ceased, though the exercise of it might have continued somewhat longer.

836. In the depositions submitted by Mr. Peter it was asserted that "to whatever Government Cumbum and Goodaloor may be attached, the hills this side of the Periar to the bottom of Talamalay have always been included with them." These villages we remarked are Sirkar* villages in the Dindigul valley, and the person by whom the gardens are cultivated and maintained, it appeared had been always inhabitants of the villages in question. It was moreover stated that some lands in one of the villages (Cumbum) were allotted to the hill chiefs for repairing the roads and bridges in the hills, and farther that a certain extent of land in the same village was allotted as Enam to the Periar Shastom Pagoda, which is considerably westward of the hills, though eastward of the Periar river.

837. All this we conceived evidently shewed a connexion between the lands now belonging to the Company east of the ghats, and the lands west of the ghats in which part of the Cardamum gardens are situated; added to which was the strong-corroborative fact of the existence

* They were included in one of the permanently settled estates of the Dindigul District, but the "permanent" Settlement was afterwards abandoned.

of a Company's Chokey upon the river Terkoo Periar which, from its establishment by the Mysore Government to the present time had been considered as the frontier Chokey between Dindigul and Travancore.

838. We were here led to observe that the range of hills might be a good natural boundary, but that it certainly was not the actual boundary of the Travancore State, since it was known that the Government of Travancore possessed lands and claimed others in the plains on the British side of the mountains which intersect the territories of the respective States.

839. Although the Collector transmitted a few depositions only, he stated that the information which he obtained from many other persons was nearly all to the same effect. The evidence submitted it appeared tended to shew that the gardens only which are near the hills appertain to the territory of the Company, and no right seemed to be established to the gardens situated at a considerable distance, extending as far as the Pagoda of Chengamanaad.

840. That some encroachments had been made by the Renters in the Travancore territory seemed probable indeed evident, but we were of opinion that the right of the Company to a rent from the gardens occupied by the Chetties and gardeners of Goodaloor and Cumbum was established in a satisfactory manner. In determining therefore the lines of the boundary we conceived it proper that those gardens only should be considered as belonging to the Company's territory which are on the right bank of the river Terkoo Periar; in other words, that all the gardens immediately between the river and the hills should be considered as appertaining to the territory of the Company, and the rest which lie at a considerable distance as appertaining to the territory of the Travancore Sirkar.

841. A disputed boundary we remarked is at all times an intricate and difficult subject to be decided, and in the present instance the difficulty we observed was increased by the wild nature of the country, and its extreme unhealthiness, which might perhaps be considered as opposing a local examination and survey by Europeans, we considered it however assuredly desirable, in order to avoid occasion for disputes, that if the exact rightful boundary could not be determined, some boundary or other should be assumed and agreed upon between the respective parties.

842. We submitted therefore that if it should not appear to be established in a manner sufficiently satisfactory that the river Terkoo Periar is the true boundary, it would be for the consideration of Government to determine on the expediency of allowing the ridge of ghauts to be hereafter regarded as the boundary and to be so declared accordingly.

843. We were not aware that any inconvenient result would flow from this determination other than the loss of the Revenue hitherto derived from the Cardamum gardens, and the Revenue hitherto collected at the frontier Chokey of Terkoo Periar, which last however we thought might possibly be equally secured by the establishment of a frontier Chokey in another position.

844. The Right Honorable the Governor in Council in reply transmitted for our information and guidance copy of a letter dispatched in consequence to the Resident in Travancore.

From the Chief Secretary to Government, 6th, in Cons., 16th January 1815.

From this letter it appeared to be the opinion of the Government that the dispute in question could only be decided by an actual survey of the boundary. The Resident was accordingly directed to communicate with the Government of Travancore fully on the subject, with a view to the appointment of Commissioners on either side who might be entrusted with the performance of that duty. A professional Surveyor it was remarked if required could be appointed to attend the Commissioners.

845. With reference to our Proceedings above recited we addressed the Government on the 26th January last forwarding the following Statement relative to the yet unsatisfied claim of Government upon Allamail Chetty, who rented the Cardamum hills in Dindigul from Fusly 1217 to 1219, both inclusive, and who was then prisoner in the Jail of the Zillah of Madura for a balance of Star Pagodas, 7,531-35-52.

From Mr. Parish, 16th, in Cons., 25th February 1811.

846. We explained that the Cardamum hills of Cumbum and Goodaloor in the Province of Dindigul were rented to Allamail Chetty under our directions bearing date the 31st July 1807, for three years upon the following terms—that he should pay

For Fusly 1217	... 8,000*
Do. 1218	... 9,000†
Do. 1219	... 10,000‡

847. On the 15th of December in the first year of the lease the Renter presented a Petition to the Magistrate at Madura (Mr. Irwin) setting forth that on the 1st of that month certain persons in the service of the Travancore Sirkar had made an attack upon his people, had wounded several and had forcibly possessed themselves of a quantity of Cardamums of the value of 600 Cully Chuckrums (Pagodas 363-28-51,) and praying that an inquiry might be instituted into what had passed, that the value of the property of which he had been plundered might be recovered for him, and that he might be protected against a repetition of similar depredations.

848. Upon receipt of this Petition the Magistrate ordered the Police officers stationed on the boundaries to afford every protection to the Renter; and forwarded the Petition to Government, who directed us “to require the Collector to ascertain the extent of the loss sustained by the Renter, in order that he might be indemnified for it, and if it should appear just, that the amount might be charged to the Rajah of Travancore.”

849. In April 1808 we received orders to instruct the Collector to depute a person on his part who would be met by a person deputed on the part of the Rajah of Travancore, to proceed in conjunction, to investigate and report on the subject.

850. The endeavours at negotiation however we observed entirely failed by the default of the Travancore Commissioners; on the 9th of February 1810 the Collector we remarked recommended that the subject might again be brought to the notice of Government, because until the Renter's claim to remission should be settled, he would continue to withhold even the means he possessed of fulfilling his contract. This letter we observed was submitted to Government, who signified in answer, that the Collector's recommendation would be complied with, but it was observed that as effectual means appeared to have been taken for protecting the Renter from further depredations, and as no additional loss was stated to have been sustained by him, the accumulation of balance of 1218 should not have been allowed, and measures were directed to be taken for its liquidation.

851. In a letter dated 16th February 1811, Mr. Parish submitted a full and particular report of the circumstances attending the various endeavours at negotiation with the Commissioner appointed by the Travancore Sirkar, both on the first deputation of the Commissioners, and when they were again directed to meet in pursuance of the communication above stated from Mr. Secretary Gahagan; by this report it appeared that when in October 1810 the Commissioner from Travancore had again advanced, he was met by the head Tahsildar on the part of the Collector; that the former

In Cons., 25th February 1811.

was desirous of going into an investigation of his master's claim to certain lands on the confines of the two territories, but would not answer to the questions put by the Tahsildar whose instructions had strictly limited him to the inquiry as to the plunder of the Cardamum farm rented to Allamail Chetty.

852. The questions proposed by the Tahsildar and given at length in Mr. Parish's report, were we remarked important, inasmuch as they were proposed by a person the best informed of the actual occurrences with reference to which they were framed, they are briefly as follows:—

Q. 1st.—The Cardamum hills (describing them) have always been rented by the Company; they were rented from 1217 to 1219 to Allamail Chetty. Did a servant of the Travancore Sircar, with sepoys and peons, attack the people on the farm in Fusly 1217, wound them, &c., and carry away the Cardamums?

Q. 2nd.—The above affray having been reported to the Judge, the Tahsildar (the Commissioner himself) was directed to inquire into it, and to preserve regularity. He (the Commissioner) accordingly sent tanah peons, &c. to protect the Renter. Did not the Travancorians, knowing by whose authority the guards were placed there, send Karistauls (naming them) with a Subadar and Sepoys, &c. confine the Thanadar and Peons, take away the Cardamums, destroy the plants, plunder and burn paddy, &c.?

Q. 3rd.—Did not the abovementioned person and others come into the heart of the Cardamum hills, encamp there for two months, forcibly take away all the Cardamums and root up all the plants?

Q. 4th.—Did Allamail Chetty take only the produce of the Company's hills, or did he gather in the country belonging to Travancore. If the latter were the forcible seizures above referred to, made in retaliation?

853. From these questions, which contained the fullest information that we had before us of the circumstances of the attacks on Allamail Chetty's property, it appeared that although as stated in Mr. Secretary Gahagan's letter of the 14th April 1810, no statement had been submitted of any loss sustained by the Renter, other than that of 600 cully chuckrums noticed in the Renter's first petition, (probably because the extent of his loss had been made a subject of investigation,) yet that in fact subsequent losses were sustained by him of a very serious kind. The first question we observed clearly referred to the affray, the only one before noticed, in which the Cardamums of the value of 600 cully chuckrums were taken away. The second we remarked referred to the beating off of the Police officers, who were sent to protect the Renter and his lands, and the 3rd to a protracted invasion of the Cardamum lands, which could not but have been attended with most destructive consequences.

854. Accordingly we found that in a Petition (forwarded to Government under date the 18th of February 1813, and by Government transmitted to us) addressed to the Magistrate at Madura, bearing date the 31st of December 1812, the Renter Allamail Chetty stated, that after the promised protection had been sent to him, and application had been made by the Collector for remission of the 600 cully chuckrums on account of the loss first complained of, (which remission was authorized) in the following month of Margally (December) the persons sent to protect him were beaten off, in a second attack by the Travancorians; the Cardamums that had been gathered were carried away, his storehouse was fired, and plants were rooted up, which would have yielded Cardamums in the Fusly years 1218 and 1219; he stated that these circumstances were represented by him at the time, and he estimated his loss by this second attack at 22,400 cully chuckrums.

	S.	P.	F.	C.
Assumed for balance of 1217	2,424	10	15	
Rent of Fusly 1218	5,454	22	73	
Do. 1219	6,060	25	36	
	13,939	13	44	
Deduct.				
Collections to 30th June 1812	8,651	17	41	
Deduct Sibbandy, &c.	874	5	64	
	7,777	11	57	
Add	6,162	1	67	
Interest (net)	1,733	17	36	
	7,595	19	23	
Deduct.				
The 600 C. C., remitted	363	28	51	
Balance due	7,531	35	52	

855. At the time this last mentioned petition was represented, Allamail Chetty we observed was in confinement for the sum beforementioned of 7,531-35-52. He had failed to discharge the whole of the kist of 1217; there was a balance in the following Fusly on account of 1217 of 4000 cully chuckrums, and the Cardamum hills were assumed by the Collector in the middle of Fusly 1218 (December 1808) at the end of the lease the balance we remarked was struck as above, and for that sum the Renter was imprisoned and his property distrained.

856. Not having been aware till after the expiration of the lease that the farm had been assumed, and perceiving that the crops of 1219, the last year of the lease were reported to have greatly failed, we stated that we required from the Collector information as to the cause of that failure, in order to our forming a correct judgment of the propriety or otherwise of recommending a remission account of the kist of that year.

857. The Collector we observed stated in answer the original terms of the rent, adverted to the balance of 4,000 C. C. remaining due in the middle of Fusly 1218 on account of the kist of Fusly 1217, and the consequent assumption of the hills in December 1808, attributed the failure of the crops in 1219 to the fall of such torrents of rain as had not fallen for years before. He stated that it was difficult to estimate the amount plundered by the Travancorians that the Renter's claim for C. C. 22,400 was inadmissible, that his first claim was for 600 C. C. only, which had been granted, but that he was at a loss to account for the subsequent great demand. Mr. Peter proceeded to estimate the loss which the Renter might have sustained by the incursions of the Travancorians at 400 or 500 Tolams of Cardamums, and that by the heavy rains at 600 or 700 Tolams, the net value of which after deducting the gardener's share would be 6,000 C. C.

Value of 1,200 Tolams at 9	10,800	0	0
C. C. per Tolam			
Deduct gardeners' share at 4 C. C.	4,800	0	0
C. C.	6,000	0	0

858. The Collector added an account of the demand, collection and balance at the close of the lease of which the following abstract was subjoined:—

Dr.				Cr.		
				S. P.	F.	C.
Settlement.						
Fusly 1217	4,848	20	30	2,424	10	73
" 1218	5,454	22	73	1,834	44	19
" 1219	6,060	26	36			
				3,906	24	60
				2,035	32	0
				10,201	21	72
				6,162	1	65
	16,363	23	57	16,363	23	57

859. By the foregoing correspondence it appeared that in the first attack upon the farm, the loss of the Renter was estimated by himself at 600 C. C., which sum had been allowed him, and that in a second attack he suffered a very heavy loss which he had estimated at 22,400 C. C., but on account of which remission whatever had been made. That the sum at which he estimated his loss was greatly exaggerated we thought there was little doubt, but we conceived that it might also be presumed that the damage which he sustained was very heavy, because the plants were destroyed which would have borne in the latter years of his lease, and would have enabled him in part at least to pay the kist of those years. It appeared also that a very great loss was sustained after the farm was resumed from the Renter, in consequence of an unprecedented fall of rain, and no remission we remarked had been granted on this account.

860. That the Renter was equally entitled to a deduction from the demands against him on account of the unfortunate events, not within his control which were the cause of his losses, had we observed been virtually acknowledged by the orders which had been issued for an investigation into the amount of those losses, and as the great destruction of the produce of Fusly 1219 occurred after the assumption of the farm, we were of opinion that the amount so lost should be deducted from the balance claimed from the Renter. It appeared to us likewise that since the delay which had taken place in the proposed investigation was solely attributable to the evasive conduct of the Travancore Commissioner, and since had that investigation taken place, the Renter might have been able to prove his losses, if not to the extent claimed, yet to every large amount, both from the actual plunder of the produce and the destruction of the plants, that there was a hardship in confining the Renter on a claim of interest, accruing from delays not in his power to obviate.

861. Proceeding upon these principles, we proposed to strike the balance against the Renter as follows:—

	Pags.
Principal amount of demand and collection	6,162
<i>Deduct</i>	
Total loss by the Travancorians as estimated by Mr. Peter	1,515
Loss by the rains as estimated by Mr. Peter	2,121
	3,636
Balance	2,426

leaving a net balance against the Renter of Star Pagodas 2,426*; as it could not however be ascertained that even this balance was actually due, and as it appeared to be in the contemplation of Government to debit the Travancore Sircar with the amount of the loss that might be fairly established, we recommended to the Right Honorable the Governor in Council that authority should be given to the Collector to release the defaulter Allamail Chetty upon his giving sufficient security for his personal appearance when called upon in the above sum of Pagodas 2,426, and further that Allamail Chetty should be ordered to attend when summoned before the persons who might be appointed to investigate the late plunder of the Cardamum farm.

862. This representation is still before the Government.

863. By a decree of the Court of Appeal for the Southern Division, passed under date the 13th December 1818, the right to the Zemindary of Ramnad was declared to vest in Sevagamy Nauchayar, the niece of the late Ranees and daughter of the last Poligar who was deposed.

864. In pursuance of this decree, the Zemindary was placed in possession of the above-named person and her consort on the 5th February 1814; at this time, the first and second kists of the then current Fusly had become due, but the Collector was induced to refrain from attaching the Zemindary by the earnest intreaty of the parties, who promised to discharge the amount due within a few days after being placed in possession.

865. It appeared that this promise was not fulfilled, or rather that though the first, second and part of the third kists had been paid, (from subsequent collections, as we inferred) the major part of the third kist, together with the fourth and fifth kists had in the meantime become a balance which remained undischarged.

866. The state of the Demand and Collection to the end of April last was represented to be as follows:—

	Kists.	S. P.	F. C.
December	...	10,000	0 0
January	...	10,000	0 0
February	...	15,000	0 0
March	...	20,000	0 0
April	...	20,000	0 0
		75,000	0 0
Received to the 27th April 1814...		24,856	40 22
Balance...		50,143	4 58

867. To this were to be added the kists for May 10,000 Pagodas and June 9,733 Pagodas.

868. The total amount of the Jummah being Pagodas 94,733, it followed that if nothing more were collected in the course of the Fusly, the balance at the close of it would fall little short of 70,000 Pagodas.

869. The Collector observed that he had some difficulty in offering an opinion on the subject of the indulgence which was solicited, because, on the one hand the amount was so large of which the payment was required to be postponed, and on the other hand he was convinced that if the country should be attached very little would be collected from it, while "if it should be sold so immediately after her (the Ranees) being put in possession, it would be better (observed the Collector) had she never sued in Court at all for it, as the expenses on such a law suit must have been very considerable."

870. Although the season was represented to have been very untoward in the Ramnad

NOTE.—The gross Jummah or Sircar value of the Zemindary of Ramnad, according to the accounts by which the permanent Settlement was regulated was stated to be S. Pagodas 1,42,100, and the permanent Jummah was determined at 1/3rd of this amount or Pagodas 94,733.

country as well in the year in question as in the two past years, we thought that it was scarcely to be credited that a country calculated to yield a gross Jummah of upwards of a lac and forty thousand Pagodas should afford in any season so small a payment as twenty-five thousand Pagodas in addition to what might have been collected in the early part of the season by the ousted Zemindar, which was alleged to have amounted to Pagodas 35,000, but which was not admitted by him to that extent.

871. On investigation we apprehended it would be found that the actual collections had much exceeded the amount of the two sums above mentioned, and it seemed extremely probable that the surplus had been appropriated to the discharge of private demands on the existing incumbent, including the expenditure arising out of the late suit.

872. Under these circumstances, we saw cause to regret that (however apparently ungracious the task) our instructions to the Collector under date the 13th January last, relative to the attachment of the Zemindary had not been carried into effect.

873. "I was" (observed the Collector in reply to those instructions) "about to assume the Zemindary for balances when the Ranee intreated me not to do so, promising to discharge within eight days after her arrival at Ramnad whatever might be then outstanding, and as I have little doubt of her performing her promise, I have desisted from visiting the country; should she fail, however in her word, I shall take every measure pointed out by the Regulations for realizing the dues of Government."

874. It did not appear to us that the Collector had acted up to these professed intentions in having allowed the three heavy kists of February, March and April to become an arrear, without having pursued those measures which the Regulations prescribe. It was probable indeed, as the Collector remarked, that "should the country be" (now) "assumed little could be collected from it," but if the country had been assumed when the arrear first accrued, we were satisfied that it must have been the fault of the Collector, if more had not been collected than the amount which had since found its way to the treasury.

875. Although we viewed with regret the great arrear which had been suffered to accrue, yet adverting to the extent of the Zemindary and the supposed moderation of the assessment, we trusted that no doubt need be entertained as to the ultimate security of the dues of Government, provided the balance were not suffered to accumulate much beyond its existing amount; and as it was certain that little advantage could be derived from placing the Zemindary at present under attachment, we resolved at our meeting of the 23rd May last at which the subject was discussed to recommend to the Honorable the Governor in Council that attachment should be withheld, provided a sum equivalent to the May and June kists were discharged by the end of the Fusly, in other words provided the amount outstanding at the end of the Fusly did not exceed that which was due at the end of April, as inserted in a former part of these proceedings, or (in round numbers) 50,000 Pagodas.

876. If the arrear at the close of the Fusly should exceed the sum of 50,000 Pagodas, we proposed that attachment should immediately take place, if not we proposed that the said sum of 50,000 Pagodas should be allowed to lie over for recovery along with the kists of the ensuing Fusly 1224.

877. We farther recommended to the Honorable the Governor in Council that such portion of the above arrear as might be paid within the ensuing Fusly in addition to the current Revenue should be exempted from interest, but that such portion as might remain unpaid at the close of the ensuing Fusly should be charged with interest at the rate of 12 per cent. from the date at which the arrear originally became due, and that no part of the arrear should be allowed to lie over beyond the end of Fusly 1225.

878. If these propositions should meet with the sanction of the Honorable the Governor in Council, we proposed in communicating them to the Collector Mr. Peter, to inform him that he must on no account whatever allow any balance to supervene so as to cause an augmentation of the total balance (arrear and current) beyond the sum of 50,000 Pagodas, but that should any balance at any time arise over and above the sum of 50,000 Pagodas, attachment should immediately be enforced.

879. We deemed it proper to remark that a pecuniary allowance was formerly granted for the support of the family of the deposed Poligar of Ramnad to the amount of Pagodas 342-38-46

per month or Pagodas 4,114-12-72 per annum, and that we presumed a considerable portion of this pension ceased from the date of the transfer of the Zemindary to the present incumbent.

To Mr. Peter, 30th May, in
Diary Cons., 2nd June 1814.

880. Upon this point we required a report from the Collector.

881. We were informed by Government in reply to the proceedings above recited, that under the circumstances represented by us, the Governor in Council agreeably to our several recommendations, had been pleased to resolve that the Zemindary of Ramnad should not immediately be attached for the arrear of Revenue now due upon it, and that such part of that arrear, as in addition to the current Revenue, might be recovered during the ensuing Fusly should not be charged with interest, but that attachment should instantly take place if at any time the arrears should accumulate to a larger amount than fifty thousand Pagodas.

882. We were directed to report what progress might be made in recovering the arrears during the Fusly in order to enable the Governor in Council to judge of the expediency of prolonging in any degree the indulgence shewn to the Ranee.

883. With reference to these orders we had the honor subsequently to submit for the information of the Governor in Council a letter from the Collector of Madura, reporting the attachment of the Zemindary of Ramnad, the Zemindar having been unable to reduce the balance to the limited sum of fifty (50,000) Pagodas.

To the Chief Secretary, 1st,
in Cons., 1st August 1814.
From Mr. Peter, 23rd July,
in Cons., 1st August.
NOTE.—The balance due according to the latest account was Star Pagodas 65,876-4-58.

884. Adverting to the deteriorated state of the Zemindary, occasioned as well by the very adverse nature of several past seasons, as by the change of possessors which it had of late undergone, we were averse from recommending that it should peremptorily be sold on account of the existing arrear. With the permission of Government, we proposed to instruct the Collector to proceed as soon as possible to form a Settlement for the present Fusly on the part of Government with the inhabitants; we were persuaded that such an arrangement would be best for the country, while there could be little doubt that the public dues would be as effectually secured (though not perhaps so speedily) as by immediate sale.

885. In reply the Governor in Council authorized us to instruct the Collector of Madura to from a Settlement for the present Fusly with the inhabitants of the Zemindary of Ramnad, instead of exposing the Zemindary to sale for the balances due upon it, but just as we were about to issue instructions to this effect, we received a letter from the Collector of Madura communicating the satisfactory intelligence that the Zemindar of Ramnad had paid the sum due by him above 50,000 Pagodas, in consequence of which the measure in question became unnecessary.

TINNEVELLY.

886. On the 22nd August last we submitted to the Honorable the Governor in Council a letter from the Collector of Tinnevely together with a letter from the late Collector to which it referred, and the enclosure therewith transmitted, which was an application from Mr. George Hughes for the grant to him in permanency of the lands which he occupied in Tinnevely.

To the Chief Secretary to
Government, in Cons., 22nd
August 1814.
From Mr. Cotton, 30th May,
in Cons., 6th June 1814.
From Mr. Hepburn, 21st Dec.
1810, in Cons., 3rd January
1811.

887. The lands in question we observed had been leased to the late Mr. Charles Wallace Young under the authority of Government communicated to us under date the 7th of July 1808, for the purpose of growing thereupon Coffee, Cotton and Indigo, with permission to cultivate as much of the ordinary grain of the country as might be requisite for supplying with food the people whom he might find it necessary to employ.

From Mr. Hepburn, 7th, in
Cons., 19th May 1803.
From Mr. Secretary Green-
way, in Cons., 14th July 1803.

888. The settled annual rent to be paid by Mr. Young was 2,000 Rupees, but in consideration of the very heavy expense which it was necessary for him to incur in preparing the ground and in erecting large store and screw houses and other buildings, the Government were pleased to fix the first year's payment at 500 Rupees, the second at 1,000 Rupees, the third at 1,500, and that of the fourth and every year after at 2,000 Rupees.

889. The death of Mr. Young reported by the Collector of Tinnevelly under date the 1st of December 1809, produced a letter from Mr. Hughes, who stated that he had been admitted to partnership by Mr. Young in the concern in which that gentleman had embarked, and that the deceased had in his Will expressed his desire of leaving to him the whole management of his affairs in Tinnevelly, Mr. Hughes stated himself to be responsible to Government for the rent and other conditions of the lease of the lands.

890. In consequence of this communication Mr. Hughes as assignee of Mr. Young, had been permitted to continue in the occupation of the lands.

891. Under date the 21st of December 1810, the Collector of Tinnevelly forwarded to us an application from Mr. Hughes, (which was the one we submitted to Government) for a permanent grant of the lands in question to himself, but as the lease under which he then held them as assignee was not to expire but with the Company's Charter, the application at that time was deemed premature; the lease having now expired, we begged leave to bring Mr. Hughes' request to the favorable consideration of the Honorable the Governor in Council.

892. The general character and conduct of Mr. Hughes we remarked had been such as to merit the particular approbation of Government at different periods. In the conduct of the undertaking in which he was embarked, he had sunk a very large capital, and we considered the objects of his speculation to be of considerable public advantage as well as of the greatest importance to the gentleman concerned in them.

893. We were of opinion that when the great expense and risk attending the undertaking of Mr. Hughes were considered, as well as the state of the land when it was first taken by the late occupant Mr. Young, Mr. Hughes had a fair claim upon the consideration of the Honorable the Governor in Council, to whom we begged to submit our recommendation that the said lands might be granted for the term of the present Charter to Mr. Hughes, subject to the rent and under the conditions with which they were charged to the late possessor Mr. C. W. Young.

894. We were informed in reply that agreeably to our recommendation and under the circumstances which we had represented, the Honorable the Governor in Council was pleased to grant to Mr. George Hughes for the term of the present Charter, the lands in Tinnevelly which were granted to his partner Mr. C. W. Young for the term of the last Charter on the same conditions and at the same rent as when they were held by Mr. Young.

895. On the 12th ultimo we forwarded to Government certain letters from the Collector in Tinnevelly with copy of a letter which had been addressed to him in reply, regarding a proposed Pearl Fishery at Tuticorin in the present year.

896. An account of the offers which might be received would we observed be submitted to the Government, meanwhile in order to prevent a loss of time, we requested the authority of the Government for accepting such offer or offers as might appear to us to be most eligible.

897. The Right Honorable the Governor in Council in reply authorized us to accept the most favorable tender that might be made within the time prescribed for the intended pearl fishery in the vicinity of Tuticorin, but desired that we would point out to the Collector the inconvenience liable to result from his having so long delayed submitting any communication on the subject.

To the Chief Secretary, 9th, in Cons., 9th February 1815.
* Vide Enclosure A. in the above letter.
† Enclosure A. in a letter from Mr. Cotton, 2nd, in Diary Cons., 9th February 1815.

898. With reference to this correspondence, we subsequently submitted to the Right Honorable the Governor in Council abstracts of the offers made at the Presidency* and in Tinnevelly† for renting the pearl fishery.

899. The most eligible proposal under all circumstances appeared to be the second in the list of tenders at the Presidency, that made by Cottah Narrainsawmy for Star Pagodas 23,500 twenty-three thousand five hundred, one-third of which was to be paid on the first day of the fishery and the other two-thirds on the tenth or last day. The first offer in that list which was for a larger amount (P. Pagodas 24,100) was made by an obscure individual who afterwards withdrew his proposal. The person whose tender was accepted appeared to be a respectable man, and the security he had given was unexceptionable.

900. The time for the commencement of the fishery had we observed at the special instance of the contractor, been eventually enlarged to the 1st of March, the consequences of such postponement being at the risk of the Renter.

901. We also submitted for the information of the Right Honorable the Governor in Council, copies of the Muchilka given by Cottah Narrainsawmy and of the bond executed by the sureties.

902. Two promissory notes of the Bengal Government for 5,000 Sicca Rupees each had we remarked been deposited as a further security.

COIMBATORE.

903. In a letter from the Secretary to Government in the Revenue Department under date the 8th of March last, we received copy of a petition which had been addressed to the Zillah Court in Coimbatore by a defaulting Revenue officer named Sabauputty Moodelly, against the Collector of that District, under date the 22nd of the same month, the Government on our recommendation determined that this complaint should be defended as a public suit, and on the 5th of April we received from Mr. Hill a further petition against Mr. Garrow, purporting to have been addressed directly to the Government by a person named Sawmy Chetty, on this subject we addressed the Government on the 30th May last.

904. For the information of the Governor in Council we submitted copies of three letters, which in consequence of these communications, we had addressed to the Collector. It would we remarked be perceived that on the receipt of the first Petition, Mr. Garrow's attention had been directed to the allegations which it contained against one of his servants named Causey Chetty, and that in forwarding to him the second petition, we had issued detailed instructions for an investigation into the conduct of that person.

905. The reply of the Collector to the first of these communications, led us to expect further reports on the result of the suit instituted by Sabauputty Moodelly, as well as of the Collector's investigation into Causey Chetty's conduct, but Mr. Garrow in this letter had brought to our notice a combination on

the part of the native servants in the Police and Judicial Department of so serious and reprehensible a nature, that we considered it to be our duty to solicit the particular attention of the Government to the facts which he had stated, and to the evidence he had adduced, with a view that early measures might be adopted to prevent further embarrassment to the collection of the Revenue, and to punish those who might be proved to have been implicated in this attempt to obstruct the measures of Government by the most impudent attack upon the character of its public officers.

906. It appeared that the servants under the Judge and Magistrate had for a considerable time past evinced an inclination to obstruct the duties of the Revenue officers. In consequence of the suggestions of the Collector, the Acting Magistrate Mr. Smalley suspecting his Police servants of instigating the people to assemble in mobs* in order to complain against the Tobacco monopoly, was induced to remove the Police Darogahs from one station to another, and thus checked the organization of tumults, and the Magistrate Mr. Savory not long before he left the district was induced to issue a proclamation cautioning his servants against undue combinations and irregular practices. Until lately however we observed Mr. Garrow was not aware of the extent to which these persons had carried their misconduct; and although he solicited the Magistrate to investigate the conduct of his Police servants generally, he did not until now possess proof against any of them individually.

907. On the 6th January 1814 we observed a man named Vencut Row came forward and presenting to the Collector a long detail of the intrigues of the Court servants delivered in a packet of original letters in proof of his assertions; of such of these letters as were open, Mr. Garrow we remarked had furnished translations, the others we observed had been opened and examined by ourselves.

908. Several of the persons implicated in this combination, hearing of the discovery thus made, subsequently came forward and confirmed the information given by Vencut Row; and among others one of the principals, Canacaroy Moodelly, the Native Register to the Zillah Court. The following we remarked was a summary of the information thus obtained.

909. In the month of November last, Iyah Pillay the head writer, Canacaroy Moodelly the Native Register, Yeloorauza Moodelly the Nazir and Veerasawmy Pillay a Pleader, all belonging to the Zillah Court, assembled at the house of another Pleader, named Narrain Row, and having sent for a man named Teroomala Pillay, prevailed on him to consent to put his name to a Petition to be addressed to the Zillah Court which they proposed to frame against Mr. Garrow and his servants Causey Chetty and Gopaliah; a petition charging Causey Chetty and Gopaliah with embezzlements to the extent of four lacs and thirty-six thousand Pagodas was accordingly presented in the name of Teroomala Pillay to the Court.

910. The Zillah Judge Mr. Savory, deemed it proper to refer the petition to the Collector, and on Teroomala Pillay swearing to the truth of the Petition, the Collector immediately deputed his assistant to examine the Treasury at Bhawany, suspended the two persons accused, and called upon the Petitioner to prove his assertions. It appeared that the Treasury at Bhawany was found to contain the full amount mentioned in the accounts; but Teroomala Pillay informed Mr. Garrow, that in presenting his Petition to the Court, his object was to have the matter brought before the Government, in order that a committee might be appointed to investigate the charges; if such a committee were appointed, he stated that he would prove the whole of his assertions, but that he would decline attempting to prove any thing either before the Collector or before the Court, Mr. Garrow in consequence very properly dismissed the petition as vexatious.

* See Para. 15 of Mr. Garrow's letter, in Cons., 2nd May 1814.

See the Collector's letter to the Magistrate dated 20th October 1813, Enclosure No. 16. In a letter from Mr. W. Garrow, 17th April, in Cons., 2nd May 1814.

No. 2, Packet No. 19.

Nos. 3, 4, 5, 6, 7 and 8. No. 17.

No. 3. No. 11.

No. 11. No. 14. No. 13. Enclosure in No. 14. No. 12.

911. Some time afterwards Vencatachella Moodelly, the Police Darogah of the Southern Division arrived at the town of Coimbatore, and in conjunction with the Court servants and the defaulting Revenue officer Sabauputty Moodelly beforementioned, framed a petition against Mr. Garrow himself and his servant Causey Chetty, charging them with embezzlements to the extent of four lacs of Pagodas; they caused this petition to be delivered by one of the Court Pleaders to the Acting Judge Mr. Munro in the name of Sawmy Chetty; Sawmy Chetty was stated to have "expressed" (to the parties not to the Court) "his inability to prove the charge, but they told him that did not signify, they gave him a cloth of the value of 6½ Rupees. As similar representations had been read repeatedly without a decision being passed" the Collector we remarked "in view to the vindication of his character from repeated and public calumny in open Court" requested we thought very properly through the Government Vakeel, that "the whole of the proceedings of the Court together with the charges might be sent to Government;" in reply he was informed by Mr. Munro, that the petition in question "appeared to the Court to be only intended to give the Court a piece of information" and "therefore the Court had it in contemplation to acquaint the presenter of the Urzee that it did not consider it worthy to take up the time and attention of the Governor in vain with it." This petition we observed was the same as that which had been transmitted to us in Mr. Hill's letter of the 5th of April.

912. The little success which had attended these two petitions we remarked had induced the Court servants to try the effect of a deputation to the Presidency, accordingly they dispatched Teroomala Pillay to Madura—"They at the same time promised to send him 2 carriage bullocks and an horse, with a thousand inhabitants, accompanied by an English address drawn out by Sabauputty* Moodelly to reach him by the time he might reach Pullypolliam. The deponent† Cumba Naick of Pareacalunthy, Dausa Naick, with five other inhabitants, accompanied Teroomala Pillay from Coimbatore and arrived at Pullypolliam whence he wrote a letter to the servants of the Court," from which we observed the following was a quotation.

Vide F. in No. 3. * Arrangement. † 1. A discharged Peon. 2. Retail dealer of Tobacco deprived of his License for acting contrary to the Regulation. 3. A discharged Monigar for extortion and peculation. 4. A Monigar discharged for do. 5. Tappal runner discharged. 6. A discharged Monigar.

913. "Now for the purpose of forwarding the measure you have sent me upon, you must send me persons fit for making the necessary bundobust* in it, such as inhabitants, Coopian, 1; †Sawmy Chetty, 2; Perindora, 3; Vencataramaniah, 4; Iyah Moodelly of Chitty-polliam, 5; Dausa Naick, and 6, Appanjee Gour, &c., to the number of 50 persons, you must also quickly communicate with the necessary persons for this purpose, and dispatch all of them to me; a play ought not be begun until all is ready to go through with it."

914. In corroboration of this letter, we observed that a head inhabitant named Soocrama-nia Gour declared to the Collector, that the Nazir of the Court and the pleader Narrain Moodelly required him to collect the inhabitants for the purpose of joining Teroomala Pillay; on his objecting "the Nazir and Narrain Moodelly said however that great endeavours had been already used to dismiss the Collector, and in a few days it would come to pass when the Collector, Causey Chetty and Gopaliah would be all sent away; they further told deponent not to delay assembling a crowd; that they would afford every assistance, and then they smote the earth with their hands as a token of sincerity; under these assurances, deponent did accordingly assemble the ryots to the number of about 500."

915. The Court servants we remarked however did not deem it prudent to rest the success of this enterprize upon Teroomala Pillay alone, they resolved to second his exertions by those

No. 3. * The defaulting Revenue Officer. † See No. 3.

Vide No. 5.

of a more able agent, viz., Vencut Row, (who subsequently deserted their party) and Mr. Garrow stated that they could not have selected a man of more address than this person; Vencut Row was first tampered with by Canacaroy Moodelly, the Native Register to the Zillah Court, next by Iyah Pillay, the head writer, who promised to secure for him one of the new Police Darogahships, which the Magistrate was stated to have recommended might be established in Coimbatore; on asking Iyah Pillay the nature of the charges to be made at Madras, Vencut Row we observed was referred to the Police Darogah Vencatachella Moodelly who he was told "had the means of turning the inhabitants about as he pleased"; he accordingly proceeded to this Darogah, and the following was the account which he gave of the instructions received from that person.

916. "He (the Darogah) said that Iyah Pillay, Canacaroy Moodelly, the Pundit of the Court, and himself, with some other servants of the Court had sent inhabitants to Madras, advised deponent also to follow them, promising that he would pay him for his travelling charges, and gave letters to Iyah Pillay and Canacaroy Moodelly, he (Vencatachella Moodelly) added, that he had forwarded some papers by Narrain Moodelly to be delivered to Teroomala Pillay."

Mr. Garrow's remark, vide letter to the Board of Revenue, dated 9th, February 1814, paras 51 and 52.

In Cons., 17th February 1814.
* Note.—I know of no other cause of revenge, but that of his being formally turned out of a Tahildary and his intriguing conduct exposed to the District, and probably the prohibition to his cultivating Tobacco.

Enclosure E. in No. 2.

918. This letter of Arnachella Moodelly we remarked was addressed to the brother of Canacaroy Moodelly the Native Register to the Court, and was delivered to Vencut Row in order that he might shew it to the Darogah. Vencut Row was to be joined at Madras by Arnachella Moodelly the writer of the letter, who had been formerly dismissed by Mr. Garrow. The following extract from the letter was subjoined as affording some idea of this man's character.

919. "Having heard that Major Bagshaw whom I served 18 years ago was arrived at Madras, I went for the purpose as well to visit him as by his means to have all these matters clinched. Colonel Marriott was there also, taking these things therefore into consideration, I went to Putnum in last Chittery, visited Colonel Marriott and Major Bagshaw, remained there three months, laying every thing in necesasry train, having spoken with the new Governor. As the Secretary of the Governor is a Military man, and as he also (meaning the Governor) is Military I interpreted in a proper way to the Governor, and requested that he might be made to promise to send to make an investigation in January; but some money is required for this."

920. The Darogah we remarked having perused the letter from which the above was an extract, returned it to Vencut Row with various letters to the Court servants and others from himself; and after delivering to him his instructions, dismissed him with a draft for 100 Rupees to defray the expenses of his journey; Vencut Row however instead of proceeding to Madras, came and deposited the whole of these documents in Mr. Garrow's hands.

921. We were of opinion that the documents forwarded by Mr. Garrow proved the Court servants to have fabricated and presented to the Court false Petitions against the Collector and his servants to have deputed people to the Presidency with the same view, and to have advanced them money for their journey; we submitted that such proceedings were highly reprehensible, especially

on the part of persons employed in the administration of justice; we accordingly begged leave to suggest to His Excellency the Governor the expediency of suspending from office Iyah Pillay the head writer, Canacaroy Moodelly the Native Register, Yelooraza Moodelly the Nazir, Veeramy Pillay and Narrain Row two of the Pleaders, Vencatachella Moodelly the Police Darogah, and the Pundit in the Zillah Court at Coimbatore, and we recommended that the Judge should be directed to examine strictly into the conduct of each of these persons, and that if he should consider them culpable, he should submit to Government his sentiments as to the proper mode of proceeding against them.

922. We were further of opinion that a particular inquiry should be instituted into the conduct of Vencatachella Moodelly the Darogah, the Nazir, and Narrain Row or and other persons, accused of abusing their trust, by instigating the people to collect in mobs, or causing them to be collected for unlawful purposes; we apprehended that severe notice should be taken of so gross an abuse of power, lest similar measures should hereafter be adopted for more dangerous purposes.

923. It at the same time appeared to us advisable that a second proclamation should be issued by the Court, warning the people against the improper interference of the Judicial or Police servants; the Collector we observed had shown that several of the Monigars and Curnums had assisted their combinations, and, on reference to the enclosure in his letter marked No. 18, we perceived that certain Monigars had induced others to withhold the payment of their kists; the collections in Coimbatore we remarked were at the time in question less in amount than to the same period of last year to the extent of Pagodas 85,742, and we considered it probable that this might be partly ascribable to the intrigues of these people.

924. Although we were inclined to consider the complaints against the Collector's servants to have originated in malice or discontent, and therefore not to be worthy of much notice, we intimated our intention to call the Collector's attention to the allegations which had been brought forward and to repeat to him our instructions for examining the charges which had been advanced; the result we remarked would be duly communicated to the Government.

925. Should the Government approve the suggestions submitted by us, we proposed to return to Mr. Garrow the original papers accompanying his letter, with instructions that he should transmit them to the Judge and afford that officer every information in his power tending to facilitate his inquiries.

926. In transmitting to Mr. Garrow a copy of the communication to Government here recited, we desired his particular attention to that part which regarded further inquiry into the conduct of his own servants; we stated our wish that he should hold out to the people his anxiety to sift the conduct of each of his servants who had been accused, and if their accusers should decline producing evidence, that he should himself examine into the facts stated in the charges so far as might be in his power; we remarked experience had shewn that too great caution could not be observed in inquiring into the conduct of native servants, we regretted that the time of Collectors should be too often occupied by frivolous and vexatious petitions, but unless even these were enquired into strictly, we apprehended that frauds might escape detection.

927. We stated to the Collector that we had every confidence in his patience to conduct this enquiry, and in his zeal to detect abuses if they did exist, and that we accordingly expected to receive from him at an early period a full reply to our former instructions on this subject.

928. The reply of the Government to the communication which was made to them on this subject recited above, was transmitted to us under date the 14th June last.

From Mr. Secretary Hill, in Cons., 20th June 1814.

929. We were informed that the Honorable the Governor in Council had experienced much concern from the intelligence conveyed to him respecting a conspiracy which appeared to have been formed by certain native servants of the Judicial Department in the Zillah of Coimbatore and others, for the purpose of bringing the Collector of that Zillah and his native servants into discredit, and of thwarting them in the discharge of their public duty.

930. We were informed that a copy of our Secretary's letter, and a copy of the letter from the Collector would be furnished to the Judge and Magistrate of the Zillah, with instructions to institute a most particular inquiry into the whole circumstances of the case and to report his proceedings for the information of Government. It was further stated that the Judge would be directed in the event of his feeling satisfied of the guilt of any of his servants, to consider how far it might be practicable to prosecute them criminally on account of it, and that he would be empowered to suspend from office any of them whom it might be desirable to deprive of the influence which they might derive therefrom, or discreditable to retain in public employment after the disclosure of their misconduct; we were desired at the same time to cause the Collector to afford all necessary information to the Judge and Magistrate.

931. The Governor in Council entirely approved of our instructions to the Collector to investigate the conduct of his own servants minutely, notwithstanding his conviction that unworthy means had been employed against them.

932. We have subsequently received from Government copy of a letter from the Judge and Magistrate in the Zillah of Coimbatore, reporting the result of the investigation which, at our instance he had been required to institute into the conduct of certain native servants attached to his Court, and the Governor in Council observed that the result had fully justified the Collector in the appeal which he had made to our authority.

933. The Magistrate in his letter to the Government observed, that the report prescribed by the Regulations had been transmitted to the Provincial Court of Circuit and Appeal, on the conduct of those of the Native officers connected with the conspiracy, whose appointment and removal from office were vested in the Judges of that Court; a similar report it was remarked was required to be laid before the Judges of the Sudder Adawlut in whom the power of appointment and removal of the Hindoo Law Officers and the Pleaders of the Adawlut Courts were vested by the Regulations; but the copying and translating into English, the proceedings to accompany the report, could not for some time be completed, with the very few servants of the Court remaining who were able to assist in the performance of the latter duty; the same causes of delay it was remarked would also retard the transmission of the proceedings to be laid before Government, but as the Governor in Council might be desirous of having as early a communication as practicable of the result of the investigation, the Magistrate stated that he had the honor without further delay to submit the same for his information.

934. The conspiracy as above described was in the Magistrate's opinion so fully established, that he did not find it necessary to pursue the investigation till all the evidence forthcoming was accumulated, as that already before him could not have received additional strength, and it went to the complete conviction of the offenders.

935. Satisfied of the guilt of the servants of the Court, he stated that in his report already sent to the Court of Circuit, and in that preparing for the Court of Sudder Adawlut, he had recommended that the following servants should be dismissed the service, and that a recommendation should be submitted to Government that they be declared incapable of holding any public situation in future.

1. Sunkerra Sastry, Pundit.
2. Iyahsawmy Pillay, Head English Writer.
3. Vencatachella Moodelly, Darogah.
4. Appa Pillay, Sheristadar.
5. Canacaroy Moodelly, Native Register.
6. Narrain Moodelly, Vakeel.

936. These persons it was observed appeared to be the principal contrivers of the conspiracy; the following concerned in affording their aid, and assistance in furthering the objects of the conspiracy, were recommended to be merely dismissed.

Yeterauze Moodelly, Nazir.
Ambalavaunan Moodelly, Gomastah.
Vencataramanyen, Vakeel.
Veerasawmy Moodelly, Vakeel.

937. As such transactions could not well take place without the knowledge or participation of some of the other servants of the Court, the Magistrate recommended that the following servants whom he selected as most open to suspicion should be appointed to act in their present situations, till by their future conduct it might be determined whether they were deserving of being reinstated in their situations.

Naunoonyen, Naib Nazir.
Nunjoondyen, Gomastah.
Soobbaroyen, Gomastah.

938. The Magistrate also stated for the information of the Governor in Council that two of the principal delinquents Vencatachella Moodelly the Police Darogah and Appa Pillay the Sheristadar of the Court, would be brought to trial before the next session: the former on a charge of having excited the inhabitants to a riot in the year 1812 for the purpose of procuring the abolition of the Tobacco monopoly established in the District by Regulation VIII. A.D. 1811, and the latter for embezzlement of public money from the Treasury of the Court and disbursing the same on his own private account and other illegal purposes.

939. The Magistrate had been desired by Government to state his opinion how far the servants of the Court might be liable to a criminal prosecution for the conspiracy, he accordingly observed that he had no doubt they were prosecutable criminally before the Court of Circuit, but in order that the best legal information on that point might be submitted to Government, he considered it proper to state his opinion in his reports to the superior Courts for the consideration and revisal of the Judges, whose greater experience and knowledge of the Mahomedan Law would enable them to correct it if found to be erroneous.

940. With reference to the foregoing correspondence, the Governor in Council subsequently transmitted to us copy of a further letter from the Judge and Magistrate in the Zillah of Coimbatore, with a copy of its enclosure, respecting his investigation into the charge of conspiracy preferred against certain native servants of his Court. It seemed to the Government to be proper that a criminal prosecution should be instituted against as many of the dismissed servants as, under the Mahomedan Law and the Regulations of Government, could be prosecuted with success, and the Governor in Council stated that he would await the result of such prosecution before resolving that any of them shall be declared incapable of serving the Company.

941. From the enclosure in the letter from Government here alluded to, it appeared that the Judges of the Provincial Court had recorded their entire concurrence in the Magistrate's opinion of the guilt of the persons accused, some of whom were sentenced to be dismissed as unworthy of employment, and others against whom there was room only for suspicion to be reduced to act in

their present situations, till by a trial of them by their future conduct, it may be ascertained whether they might be deserving of reinstatement in their several appointments.

942. These Proceedings of the Provincial Court also expressed the concurrence of the Judges in the Magistrate's opinion that the principal persons concerned in the conspiracy were unfit to hold any situation in future in the public service, but from the circumstance of the Regulations not containing any specific rule on the subject, the Judges did not consider themselves authorized to submit to Government a recommendation for their being disqualified from public employment.

943. The very gross misconduct of these persons appearing such as to require a more adequate punishment than simple dismissal from office, that they might become an example to others, and that the most important branch of the public service, the administration of justice, and every other department under Government, might be preserved from the danger of any public confidence being again reposed in them, the Magistrate trusted that the urgency of the occasion would justify his bringing the subject to the attention of Government, and submitting for the consideration and decision of the Governor in Council the recommendation for the disqualification from all public employ of the undermentioned individuals, who were among the principals of the conspiracy.

1. Iyahaswamy Pillay, Head English writer.
2. Vencatachella Moodelly, Police Darogah.
3. Appah Pillay, Sheristadar.
4. Canacaroy Moodelly, Native Register.

944. The Government however as above remarked have reserved this point for further consideration.

CANARA.

945. On the 18th February last we received the orders of the Governor in Council on the Proceedings recited in our last General Report regarding the Revenues of Canara, and were informed that the Government considered our explanations as to those for Fusly 1222 to be satisfactory.

946. The Governor in Council participated largely in the concern which we expressed at finding, from the representations of the Collector of Canara, that the people of that Province were not as there seemed to be reason to suppose, in a state of progressive prosperity, but had been borne down by the pressure of the public burdens and by other circumstances so as at the end of fourteen years, to be in a worse condition than that to which they had attained after the first six years of the Company's Government; a result so contrary to the hope and expectations which had been cherished with respect to this Province above all others, had it was observed justly attracted our attention, and the Governor in Council highly approved of the pains which we had taken to investigate its causes with the view of counteracting their operation.

947. If (it was observed) it should appear, not that the mode in which the different branches of the Revenue had been realized was injudicious, but that the Revenue was so excessive in its amount as to impair the resources from which the prosperity of the Province should be drawn and to cramp the energies of the people, every consideration of policy and humanity would require that an abatement of the public demands should take place, and it would be wise to anticipate the period when the necessity of that measure would no longer admit of delay and when it might require to be carried to an extent beyond what might now suffice.

948. The Governor in Council thought it needless to impress upon our minds that any considerable diminution of Revenue would prove extremely inconvenient, being satisfied that none,

would be recommended by us except upon grounds by which it would be justified, even if the Government could shut its eyes to every duty besides that of upholding the Revenue.

949. The Governor in Council was not however without hopes that an alleviation of the present pressure of the Revenue upon the people might be effected by equalizing the demand, even though the aggregate amount of the collections were not materially diminished, and that the apprehensions which we had led him to entertain might prove in a certain degree exaggerated, when we should have obtained the particular information regarding the present state of the different branches of Revenue in Canara and the condition of the people, which we had desired the Collector to furnish, and which the Governor in Council was anxious to receive at an early period. His Excellency in Council observed in our proceedings with respect to Canara that allusion was made to the information before us with respect to Malabar, and reminded us that that information had not yet been laid before Government.

950. The whole of the information which we possess respecting the Revenues of Malabar has since been submitted to the Government as noticed in another part of this General Report, and having lately received from the Collector in Canara the particular information which he was called upon to furnish, we shall take the earliest opportunity that may offer after the close of the present dispatch to submit it for the consideration of the Government.

951. A reference having been made by us to the Collector of Canara for the purpose of obtaining information with respect to the person styled "the Rajah of Soonda," and with respect to the incumbency on the part of the British Government to grant him some provision, in conformity with the suggestion to that effect contained in a letter from the Resident at Mysore, of which a copy was transmitted to us by the Government, under date the 11th February 1814, we had the honor to submit the result of this reference in a letter to the Chief Secretary dated the 23rd of January last.

952. It appeared that the records of the Collector's Cutcherry were equally destitute as those of this office of any information respecting the "Soonda Rajah," but Mr. Read had obtained from the Records of the British Residency of Goa copy of a letter addressed by a former Resident (Mr. Uthhoff) to the Governor General, which threw considerable light on the subject of that person's situation.

953. A considerable portion of the present Portuguese territory of Goa, it appeared formerly constituted a part of the Soonda District, and the "Rajahs of Soonda" had been in consequence stipendiaries of the Portuguese Government. In Mr. Uthhoff's letter, the allowance enjoyed by the Soonda Rajah from the Portuguese Government was stated to be "about 10,500 Rupees per annum, besides a grant of land and houses, which in addition to furnishing commodious places of residence for the Rajah and his adherents, produce a Revenue to him of about 3,000 Rupees per annum." The copy of the abovementioned letter was accompanied with one to the Collector from the present Resident, who stated that "the Rajah of Soonda enjoys a pension from the Portuguese Government of 12,000 Rupees annually, but that during his late absence from the Portuguese territory he had only been in the receipt of half of that sum, it being the policy of this Government to secure the Rajah's residence in the Portuguese territory by withholding a moiety of his pension should he reside beyond its authority." The Resident added, "The Rajah will now, I understand receive the whole amount, as long as he continues below the ghauts."

954. We explained that the country of Soonda above the ghauts, that is the whole territory of Soonda, with the exception of that portion below the ghauts which is at present included in the Goa territory, was annexed by conquest to the dominions of the late Mahomedan dynasty of Mysore, and as such it formed part of the share of those dominions allotted to the British Government after the fall of Seringapatam.

955. During the war which terminated in the event here alluded to, it appeared that the present Rajah "urged by the hope of recovering his hereditary dominion" of which his father had been deprived by Hyder Ally, proceeded to Soonda above the ghauts, without the knowledge or assent of the Portuguese Government, and it would seem that during this interval some atrocities were committed which were imputed to the instigation of the Rajah. It was not, it appeared until "the middle of August" (1799) after the conclusion of the war, that the Rajah returned into the Portuguese territory, and immediately afterwards (viz., 24th September 1799) the letter of the British Resident already referred to, a copy of which was submitted by us to Government was addressed in behalf of the Rajah to the Governor General. The reply of the Governor General it appeared was contained in an extract of a letter from the Secretary to the Government in the Political Department at Fort. Wililam, dated the 19th December 1799, as follows:—

956. "The conduct of the Rajah of Soonda and his pretensions to the favor of the British Government are under the consideration of the Governor General. I am directed however to apprise you that his Lordship's present view of this subject is altogether unfavorable to the unwarrantable expectations which you state to be entertained by that Rajah."

957. Whether any final decision was ever passed by the Supreme Government with respect to the "pretensions" of the Soonda Rajah, or whether those pretensions ever became the subject of discussion at any period subsequently to the date of the correspondence before referred to, did not appear. The case seemed to be entirely of a political nature, and of course did not call for an opinion from the Board of Revenue.

958. We presume that this explanation was considered satisfactory, not having received any further communication from the Government upon this subject.

MALABAR.

959. In a letter to Government under date the 24th of October 1814, we submitted for the consideration and orders of the Governor in Council an extract from our Proceedings under date 17th October, on a letter from the Collector of Malabar dated 21st July with our reply dated 1st of August 1814.

960. It appeared from these that a systematic plan had been concerted and acted upon for three years past by two of the head servants in Mr. Warden's Huzzur Cutcherry, of trafficking with the money in the public cash chest, as if it had been their own private stock. This nefarious practice had been first discovered by Mr. Warden upon the occasion of a remittance of treasure being ordered to be sent about the beginning of May 1813 to Bombay, to complete which nearly the whole amount of the balance that should have been in the cash chest had been required.

961. The persons principally concerned in the practice were Ramasawmy Iyen the English writer and Appoo Row the head Sherishtadar. These persons, it appeared, had long been at enmity with each other, and Mr. Warden relied upon this temper of their minds, aided by the knowledge

which their relative situations would afford to each of the conduct of the other, to operate as a check upon their actions, and to secure him from any danger of fraudulent combination. The cash-keeper of the Cutcherry it appeared was in the interest of Appoo Row, to whom he was related, and the head shroff was a Chitty who had been attached to the Treasury nearly twenty years; over these last mentioned persons Mr. Warden, in furtherance of his system of check, vested Ramasawmy the writer with a superintending control; all interference on the part of Appoo Row was strictly forbidden—secure in this arrangement, and not considering how weak the barriers of personal enmity were likely to prove between two men who had strong temptation set before them, and who knew that union and co-operation would alone enable them to profit by the advantages which their situations afforded to them, Mr. Warden, neglected the only precaution which would have been of real avail, and which the Regulations had already pointed out to him, that of keeping the key of one of the two locks directed to be affixed to the public cash chest. In excuse for this deviation from the prescribed rule, Mr. Warden alleged the distance of the Cutcherry from the place where the cash chest was kept, which rendered it extremely inconvenient to attend in person whenever the chest was opened, and without such personal attendance the mere custom of keeping one of the keys himself would, he argued be of little or no avail. But under such circumstances, Mr. Warden we remarked should have had an expense cash chest, to contain such sum as might be necessary for the current disbursements. The access to this by the native servants could not have been productive of any great risk, especially if the cash-keeper, as is usual, had given security for the faithful discharge of his duty, while the frequent or even occasional personal inspection of the greater chest would have prevented the possibility of the occurrence of the very irregular transactions which were allowed to take place.

962. Though we did not feel justified in admitting the validity of the excuse pleaded by Mr. Warden on this point, we observed with satisfaction that he had since built a place to lodge the treasure within the Cutcherry under his immediate view, and we expressed our hope that the warning which he had received would induce him to give his utmost attention in future to the due care of the public money entrusted to his charge.

963. The first intimation conveyed to Mr. Warden of a deficiency in the cash-chest it appeared was contained in a letter from Ramasawmy Iyen, who, being charged to make up the remittance before adverted to in the absence of Appoo Row, and unable of himself to get in from the native bankers or money brokers and others to whom the public money had been lent, a sufficient sum to answer the unexpected demand upon the Treasury, reported to his master, under date the 7th May, a deficit to the amount of forty-six thousand (46,000) Rupees only, which was the sum required to complete the remittance to Bombay. The total amount of the deficiency as appeared in the sequel amounted to upwards of one lac and fifteen thousand (115,000) Rupees. In a second letter Ramasawmy Iyen requested Mr. Warden to send for Appoo Row as the person by whom the matter would most speedily be brought to a conclusion. Upon the arrival of Appoo Row, Mr. Warden dissembled before him all suspicion of his being a participator in the guilt of Ramasawmy. Having discovered that two brothers, native bankers, named Soobaroy Chetty and Gooroomoorty were the persons through whose hands the greater part of the deficient cash had passed, Mr. Warden employed Appoo Row to superintend a settlement of accounts with these persons by arbitration, the result of which was, that they were found debtors of rather more than 6,000 Pagodas; which money was afterwards recovered. Appoo Row was further employed by Mr. Warden to attach the property of Ramasawmy Iyen, who, indignant at the instrumentality of Appoo Row in his ruin, resolved to acquaint Mr. Warden with the full extent of Appoo Row's participation in the frauds which had been practised. He accordingly stated in a letter to that gentleman dated 23th June 1813, that Appoo Row had been the principal agent in the money transaction with Soobaroy Chetty and his brother; that he (Appoo Row) had given to them two

To the Chief Secy., in Diary
Cons., 27th October 1814.
In Cons., 17th October 1814.
From Mr. Warden, in Cons.,
1st August 1814.
To Mr. Warden, dated 1st, in
Cons., 1st August 1814.

See Section XII., Regulation
11., 1803.

Enclosure No. 3 in Mr. Warden's letter of 21st July 1814.

drafts upon the Shroff on the Southern Division Treasury at Ponnany, the one for 10,000, and the other for 15,000 Rupees; that all the profit and advantage had been enjoyed by Appoo Row; that he, Ramasawmy was in the habit of borrowing from Soobaroy Chetty money and goods, and that being in their debt, Appoo Row had at the settlement of accounts deducted the amount of that debt from the Cash in his hands, and had thereby increased the debt of Ramasawmy to the Treasury in that amount, and that all this was contrary to the tenor of an agreement which had been entered into between them, upon Appoo Row's adherence to which he had relied for being extricated from his difficulties. A copy of the agreement adverted to, bearing date 28th April 1811 was enclosed in Ramasawmy's letter, the purport of it was, that friendship being concluded between them, they mutually promised before the Divine witness fairly and equally to divide whatever income they might derive from their undertaking. Having received this information, Mr. Warden availed himself of the services of a native merchant of respectability named Bisseram Sing, who then happened to be at Calicut, to obtain every detail of information from Ramasawmy Iyen, and having subsequently held a personal conference with Ramasawmy Iyen, he was by him put in possession of the original agreement between Ramasawmy Iyen and Appoo Row, a copy of which the former had communicated to him as above stated. Having thus obtained all the requisite evidence, Mr. Warden proceeded to a public inquiry, which was carried on before the Eralpad Rajah, a person of respectability and reputed legal acquirements, whose presence it was thought, would add weight and solemnity to the investigation. The particular made of examination was detailed in Mr. Warden's letter, the persons examined were Gooroomoorty the managing partner in the mercantile concerns of himself and his brother the Gomastahs and the cash-keeper of the Huzzoor Cutcherry, and the shroff of the Southern Division Cutcherry; the result, was as follows:—Gooroomoorty the managing partner of the native bankers was in the habit of borrowing money whenever it was required by the Bank from Appoo Row and Ramasawmy jointly, the advance were entered to the credit of both in an account of which the heading was "Cutcherry," and interest was paid by the Bank to Appoo Row and Ramasawmy. Appoo Row and Ramasawmy used jointly to direct the Cutcherry Gomastahs to draw the orders for the advances upon the shroff, who at the examination produced several of the orders so written. The advances from the Huzzoor Treasury generally appeared as payments in advance of the Zamorin's and other Rajah's Malikana. The Native Bank sometimes received as advances from Appoo Row and Ramasawmy, public receipts from customs and sales of Tobacco, which never passed through the Treasury. The only advances made to Gooroomoorty by Appoo Row alone were the two drafts upon the Southern Division Treasury for 10,000 Rupees and 15,000 Rupees, the profit from these advances was paid to Appoo Row only, but they were credited in full to the joint account. These drafts were afterwards returned to the Huzzoor as part of a remittance from the Southern Division Treasury. The Huzzoor shroff upon their arrival took them to Appoo Row and Ramasawmy, who at the time gave him no directions, but the drafts were afterwards carried to Appoo Row's account who took them away; the Southern Division Treasury was credited in full, and a receipt was transmitted for the whole remittance signed by the Collector.

964. No admissible explanation of these circumstances was afforded by Appoo Row, and his conviction was sealed by the production of the agreement between himself and Ramasawmy, of the existence of which he had till then been kept in ignorance.

965. Appoo Row now professed himself ready to make good any deficiency which might appear against him, and Mr. Warden fixed the sum for which he should give immediate security at 43,000 Rupees, that being somewhat more than the amount which appeared to be due to make up the total deficit, over and above the amount for which in various ways Mr. Warden had obtained money or security, as appeared by the following account.

Total of Deficiencies.				Amount recovered or for which security had been received.			
Treasury Cash deficient...	...	...	80,900 2 47	Ramasawmy's Bonds seized...	33,717	...	...
Sundry deposits ...	...	...	5,773 1 63	Do. Debts outstanding ...	15,069	...	...
Deposit of Mr. Drummond ...	1,833 1 6	...	...				
Do. Mr. Warden ...	7,635 3 20	...	...		48,786	...	...
			9,474 0 26				
Do. of Perpanand Rajah's } Malikana ...	...	...	19,027 3 0	Of which deemed recoverable...	26,000 0 0	...	...
			1,15,150 3 41	Ramasawmy's jewels and effects...	5,400 0 0	...	...
				Balance of Banyanee account received ...	20,657 0 0	...	...
				A letter of Credit in favor of Ramasawmy from the Perpanand Rajah...	20,570 0 0	...	...
					72,627 0 0	...	...
				Balance...	42,553 3 41	...	...

966. Besides the above sums Mr. Warden was possessed of a sum of money and of securities for a further sum from the Sherishtadar and Shroff of the Southern Division Treasury. These persons conscious of the impropriety of their conduct in advancing money upon the order of any one, but the Collector offered to Bisseram Sing (the Merchant whom Mr. Warden had employed to confer with Ramasawmy) a bribe to protect them from punishment. Mr. Warden advised Bisseram Sing, upon his reporting the offer to him, to make the most advantageous terms he could with them, and it was finally agreed that the Sherishtadar should pay 5,000 Rupees and the Shroff 7,000. For these sums they gave Promissory Notes, and they actually paid in part 6,000 Rupees. This sum Mr. Warden proposed to keep in reserve to answer any failure that might occur in the realization of the other assets, or eventually to carry it to the credit of Government under the head of fines and forfeitures.

967. Under the circumstances in which Mr. Warden found himself placed in consequence of the abuses practiced by his native servants, he thought it necessary in order to possess himself of the evidence requisite to establish the criminality of Appoo Row, that the inquiry should be conducted in the most secret manner and with the assistance of a Native Agent, we could not but lament that such a necessity should have existed, a due and vigilant custody of the public cash chest by Mr. Warden himself would, as we had before observed have prevented the occurrence of the frauds which led to this necessity. As it did however exist, we were pleased to observe the zeal and ability which characterized the conduct of Mr. Warden in unravelling the intricacies of the fraudulent combination between the parties, whose villainy he had brought to light, but our approbation we remarked must be limited to the development of the system of fraud. In our letter to Mr. Warden under date the 1st of August we had adverted to the delay in reporting the circumstances which he had discovered, the plea which Mr. Warden had urged, of the fear lest his plan of detection should have been frustrated by an earlier report, could only we remarked be admitted in part. The public examination before the Eralpad Rajah took place on the 7th of October 1813, and Mr. Warden's report to us was not made till the 21st of July 1814. We observed that whatever necessity there might have been for secrecy before the examination, must have ceased the moment the guilt of the parties had been thus publicly and satisfactorily established, and their property taken possession of to answer the demands against them.

968. We further remarked that we must withhold our approbation from the indirect means resorted to under Mr. Warden's directions to obtain from the Southern Division Sherishtadar and Shroff in the form of a bribe, security for part of a sum for the whole of which Mr. Warden might have publicly held them responsible. It was not creditable we observed to a public officer, holding a high and responsible charge to be found to have been a party in a transaction which was to induce two inferior public native servants to commit a criminal act, by which eventually and indirectly the interest of Government or rather his own interest was to be benefited. For this act it could not we said be even pleaded that it was the only way of obtaining the security required. Whatever property the parties in question possessed, they had rendered by their own act responsible for the public money which they had improperly paid away. The receipt passed by Mr. Warden for the amount of the remittance of which the drafts in question formed a part having been obtained by fraud and collusion, could not we conceived exonerate the native servants of the Southern Division Treasury from the guilt and responsibility which they had incurred; but the Promissory Notes which they executed having been given for an illegal consideration, could never we imagined be deemed valid in any Court of Justice. Under these impressions we respectfully submitted to the Right Honorable the Governor in Council, whether the whole of the above transaction of the bribe should not be immediately declared null and void, and the money improperly received from those Native officers be returned to them. Mr. Warden would of course we observed be at liberty to sue any or all of them in the Adawlut Court of the Zillah for fraud or conspiracy, or upon any other charge as he might deem advisable.

969. If it were practicable we gave it as our opinion that it would be desirable that all the parties concerned in obtaining the Collector's signature to a receipt for money not received into the Treasury should be tried by the Criminal Court, and we mentioned our intention to direct Mr. Warden to take measures for prosecuting the principals in this transaction.

970. The actual state of the account with the defaulters, exclusive of the demand upon the Southern Treasury servants appeared to be as follows :—

Dr.

Cr.

	RS.	A.	P.		RS.	A.	P.
Total deficiency	1,15,180	0	0	Total recovered to the 23rd of August	83,918	0	0
Surplus	3,715	0	0	Estimated to be recoverable.	84,977	0	0
Grand Total...	1,18,895	0	0		1,18,895	0	0

971. The total sums recovered and estimated to be recoverable, exceeded (as it appeared) the amount due in Rupees 3,715; but one of the items under the head recoverable was a letter of credit given by the Perpenaad Rajah in favor of Ramasawmy Iyen for the sum of Pagodas 20,570-2-43, which we knew not how to admit without further explanation. One of the sums which composed the deficit was a deposit of the Perpenaad Rajah's Malikana to the amount of Rupees 19,027-3-0, we supposed that the difference between this amount and that of the Rajah's letter of credit was the amount due for Malikana up to the date of the letter; we observed that if that supposition should prove correct, the letter of credit might be admissible as a discharge to Ramasawmy, provided it should appear that the Rajah was personally indebted to Ramasawmy in that amount; otherwise we remarked that it must rest entirely with the Right Honorable the Governor in Council to determine whether the letter of credit of the Rajah should be received without further explanation in liquidation of a claim for money actually

From Mr. Warden, 24th Aug.,
in Cons. 6th Sept. 1814, para. 5.

in the Treasury. Mr. Warden stated his knowledge that pecuniary transactions had existed between the Rajah and Ramasawmy. This we thought highly objectionable, and we observed that we were strengthened in our opinion of the evils likely to arise from such transactions being permitted, by observing that it was stated upon the examination in October 1813 that the advances from the Treasury to the native bankers generally appeared as "payment in advance of Malikana." We also stated another objection to the admission of the item then under consideration as an available or recoverable sum. Mr. Warden stated that sum to be "dependent on the issue of the cause" in the Provincial Court at Tellicherry at the suit of the Cotiote Rajah, which there appeared "no doubt in his (Mr. Warden's) mind would be given against the plaintiff." Mr. Warden did not explain what special claim the Cotiote Rajah, in the event of his gaining his suit, might have upon the deposit in his treasury, but we remarked that the existence of a suit in which that property was in any way involved, should assuredly have excluded it from the column of sums to be depended upon as recoverable, or a more satisfactory explanation should have been given of the circumstances affecting it.

972. Taking out this sum therefore from the amount deemed recoverable the account stood thus—

Dr.

Cr.

	RS.	A.	P.		RS.	A.	P.
Total deficiency... ..	1,15,180	0	0	Total recovered up to the 23rd of August... ..	83,918	0	0
				Recoverable... ..	14,407	0	0
					98,325	0	0
				Balance due... ..	16,855	0	0
				Grand Total... ..	1,15,180	0	0

and for this sum of sixteen thousand eight hundred and fifty-five Rupees, we were of opinion that Mr. Warden should be held responsible, unless he could satisfactorily shew that the letter of credit of the Perpenaad Rajah was such as the Government could with propriety accept in liquidation of the arrears in deposit.

973. We recommended to the Right Honorable the Governor in Council that the under-mentioned persons should be declared unfit ever to hold any employment in the service of the Honorable Company. Ramasawmy Iyen, English writer at the Huzzoor Cutcherry, Appoo Row, Sherishtadar at the Huzzoor Cutcherry, Sham Row cash-keeper at the Huzzoor Cutcherry, Chinna Sham Row, and Vencat Row, two Gomastahs at the Huzzur Cutcherry who wrote the orders upon the cash-keepers at the direction of Appoo Row and Ramasawmy Iyen. The Head Shroff's (name unknown) who received the drafts on the Southern Division Treasury as part of a remittance from that Treasury and did not acquaint Mr. Warden therewith. Muntra Buddra Kellee the Shroff, and Kutty Nambiar the Sherishtadar of the Southern Division Treasury.

974. We were of opinion that it would be proper to make known by a Circular letter to all Collectors the disgrace and dismissal of these public servants with the crime for which they had been punished with instructions that a notice should be affixed in each Cutcherry advising all subordinate native servants to be aware of obeying any illegal orders of the head servants; and that no exemptions from punishment would be allowed to persons pleading unauthorized orders in extenuation of their guilt.

975. We stated that the latter part of Mr. Warden's letter of the 21st of July referred to certain recoveries from the custom servants of sums peculated by them. These recoveries appeared as far as we could collect from the very brief statement of Mr. Warden, to have been made in the same objectionable mode as those from the Shroff and Sherishtadar of the Huzzoor Cutcherry. We resolved therefore to call upon Mr. Warden for a more detailed and particular statement of the amount discovered to have been peculated by his custom servants, or others employed in the collection of customs, the names and offices of the peculators, and the sums recovered or deemed recoverable from them, together with the nature of the obligations which those persons might have entered into.

976. An answer to our Proceedings above recited was conveyed to us in a letter dated 15th November last addressed to us by the Secretary to Government in the Revenue Department.

977. We were informed that the Right Honorable the Governor in Council had perused with great concern our Proceedings regarding the practice of trafficking with the public money in which the servants of the Collector of Malabar had been very extensively engaged, and the means to which the Collector had resorted for the recovery of a large balance outstanding against them. We were informed that the view which we had taken of the Collector's conduct, meeting with the entire concurrence of the Governor in Council, it was sufficient to convey to us such general observations as the nature of the subject suggested.

978. All which had happened it was remarked might as we had observed be traced back to the Collector's unwarrantably negligent custody of the public money. The great risk to which he had exposed the Government and himself was not by any means it was remarked the only matter of regret on the occasion, for to extricate both parties from that risk, he had been induced to take measures for recovering the outstanding balance, which (whether legal or otherwise) were calculated to reflect discredit on the office which he held and to corrupt the morals of the servants acting under him.

979. How far those measures might be legal it might not we were informed be for the Governor in Council to pronounce, but the Governor in Council it was observed had too near a concern in the respectability of Mr. Warden's office, and in the integrity of his public servants, to suffer conduct by which either of these might be impaired to pass without animadversion.

980. In conformity with our recommendation, the Governor in Council we were informed would require the Collector to refund the whole amount paid to his agent for purposes of dishonesty and received under false assurances, if by so doing the Collector's responsibility would not be invalidated to the extent of the sum refunded under the orders of Government. It would however we were informed be satisfactory to the Governor in Council to hear if the Collector should not of his own accord, refund the whole amount of the bribes paid to his agent, that the parties who paid them had succeeded in recovering the amount by proceedings in a Court of Justice.

981. The Governor in Council conceived it to form no part of his province to judge of the sufficiency of the security which the Collector had procured for the balance still due, since that balance ought immediately to be made good by the Collector, after which the Government would have no interest in the security.

982. The Governor in Council we were informed would expect a future report regarding the embezzlements which appeared to have taken place in the Department of Customs in Malabar.

To the Chief Secretary, in Cons., 19th January 1815.
Petition from Appoo Row, 5th, in Cons., 17th November 1814.
From Mr. Warden, 10th, in Cons., 19th January 1815.

983. In a subsequent communication to the Government under date the 19th January last, we submitted to the Governor in Council a petition from Appoo Row, late Sherishtadar under the Collector of Malabar, and the answer of Mr. Warden to a letter from us forwarding the petition to him and directing him to submit such remarks as he might think fit in explanation of his measures.

984. The principal charge affecting Mr. Warden in Appoo Row's petition, related to the state of the Collector's cash-chest at the time when a certain remittance was made from Calicut to Bombay, in consequence of orders from the Accountant General; we observed that if the explanations afforded by Mr. Warden should not be deemed satisfactory, we would recommend a reference on the point to the Accountant General.

985. In the first paragraph of his letter, Mr. Warden we remarked had expressed a desire that the balance still due on account of the deficiency lately reported in his Huzzoor Treasury, might be considered as virtually made up, the amount of his personal allowance remaining in deposit in the Treasury being more than sufficient for that purpose, but he hesitated he added explicitly to report the actual payment under the apprehension that he might thereby be afterwards precluded from pursuing those measures in his official capacity to recover what was outstanding, which he deemed himself now competent and authorized to adopt.

986. The Collector here appeared to us not to have fully apprehended the orders of Government, which were explicit as to the actual refund of the money by the Collector. He could not we remarked be competent or authorized to prosecute as the officer of Government upon securities which they had refused to admit, and of the validity of which they had declared it not their province to judge; we therefore begged leave to recommend that directions should be given to the Accountant General to cause the balance of the abovementioned deficiency to be immediately carried to account.

987. The Governor in Council in reply observed, that as the petition of Appoo Row, late Head Sherishtadar under the Collector of Malabar, contained no matter exculpatory of his own conduct and none which placed that of the Collector in a point of view different from that in which the Government had already viewed it, the paper was not deserving of further attention. The Governor in Council however concurred in our opinion that the payment of the deficiency in the Collector's Treasury which appeared to have been made ought to be brought to account, and that he should be left to recover the amount by such lawful measures as might be in his power without any participation in those measures either direct or indirect on the part of the Government.

To Mr. Warden, 9th, in Diary Cons., 11th February 1815.

988. This resolution was duly communicated to the Collector.

To Government, in Cons., 21st November 1814.
From Mr. Hill, in Cons., 5th September 1814.

* In Cons., 26th September 1814.

† Do. 3rd October 1814.

989. On the 21st of November last we had the honor to address the Right Honorable the Governor in Council in reply to a letter from the Secretary to the Government in the Revenue Department under date the 23rd August last, and of two letters from the Chief Secretary to the Government under dates the 16th* and 27th† September, with their respective enclosure, consisting of copies and extracts of letters from the Judge and Magistrate in the Zillah of North Malabar, with copy of a letter addressed to him by the Government in reply to one of those communications.

990. The Judge and Magistrate of North Malabar, we remarked it was well known had long been in the habit of impugning the Revenue administration in Malabar, though it was we observed to be regretted that specific injuries of individuals, or grievances of a defined nature, susceptible of demonstrative proof, had seldom been the subjects of his representations. He had more frequently preferred to follow the wider, and perhaps as he might suppose, the safer course of general animadversion.

991. In the year 1812 we observed Mr. Baber, in an address to the Government, took upon himself to dilate on the injurious effects of the monopolies of Salt and Tobacco, on the inequality of the assessment of the land Revenue, on the rigorous enforcement of the public demands by distraint, on the defective state of the Revenue accounts, &c. to which were added general imputations of mismanagement or neglect in the Native Revenue Officers.

992. We conceived that it was not easy to discover any legitimate connection between the proper duty of the Judge and Magistrate and several of the subjects above recited; at the same time it seemed obvious that by a forced connection such as that to which Mr. Baber had recourse, almost every matter of whatever nature might be brought within the cognizance of the Judge and Magistrate. "It is the duty of the Judge and Magistrate to maintain tranquillity, the maintenance of order and tranquillity depends in a considerable degree upon good government, therefore it is the duty of the Magistrate to promote the cause of good government in all its departments." By this syllogistic mode of reasoning, there was scarcely any thing as we had observed before, which might not be forced within the pale of the Magistrate's jurisdiction.

993. The representations of Mr. Baber to which we had alluded, though certainly gratuitous and in many respects as we thought irregular, were nevertheless considered to merit particular attention, and in consequence detailed instructions were issued to the Collector for the preparation of a Report upon the various subjects to which the strictures of the Magistrate had been directed. Of these instructions a copy we observed had on a former occasion been laid before the Government.

994. The Report of the Collector received in the course of the year 1813 had since at intervals engaged a good deal of our attention, and a Minute we remarked *had been prepared* which we intimated our intention to submit at an early period for the consideration of the Right Honorable the Governor in Council; in the meantime we proposed on the present occasion to confine our remarks to the matters contained in the letters which had been recently referred to us.

995. In the letter from the Judge and Magistrate of which an extract was transmitted to us under date the 23rd August, reference was made to the difficulty which had of late years occurred in the realization of the land Revenue, and to the extent to which the system of distraint had been carried, "but" added Mr. Baber, "I can take upon myself to assure the Government, that whenever its share of the produce or rental shall be determined, Puttahs and those upon stamp paper, or ollas furnished the people for every estate, paddy fields and Paramba, the Court furnished with Registers of landed property, such as are kept by Curpums in every other part of India, advances made to aid the industry of those who really stand in need of it, and the people protected from oppression and the Government secured from losses, through the infidelity of their native servants, by some such Regulation as that I had the honor to submit in pursuance of the orders of Government under date the 22nd August 1811, and above all by the extension of European agency in the interior of the country, instead of a falling off, a very considerable augmentation may be reasonably expected of the present Jammah or gross Revenue."

From Mr. Warden, dated 16th June, in Cons., 1st July 1813.
NOTE.—See the sequel of this report.

NOTE.—See the sequel of this report.

996. What might have been the immediate occasion of the letter from which the extract transmitted to us was taken did not appear, but we conceived that we might be permitted to observe that the Revenues of Malabar so far from "falling off" had progressively improved since the Province was transferred to this Government, and although it was certain that some degree of irregularity (before unknown) had of late occurred in the realization of the Land Revenue of Malabar, it was equally certain that this irregularity had been almost exclusively confined to the Northern Division of the Province, as might be observed be seen on reference to the memorandum annexed.

Memorandum shewing the Balances of Land Revenue in Malabar for Fuslies 1222 and 1223 to the month of September 1814.

	Balance of Fusly 1222.			Balance of Fusly 1223.		
Calicut	1,181	34	47	1,246	25	36
Tellicherry *	1,358	7	5	3,256	31	37
Velatre	343	40	17	...	...	...
Palghant	953	8	51	...	...	...
Cartenaad *	2,363	24	3	3,747	43	25
Cherikal *	160	24	32	1,331	25	15
Wynaad *	39	25	53	27	21	31
	6,405	29	53	9,660	11	64

NOTE.—The Districts marked * belong to the Northern Division. It will be seen that out of an aggregate balance of 16,000 Pagodas about Pagodas 3,600 only was outstanding in the Southern Division.

997. Without meaning to anticipate the explanations which would be furnished in the Minute before referred to, we were induced here to subjoin the following short passage from the Collector's Report which related to the cause of the balances in question.

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

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

1000. "The inhabitants of the adjoining district of Irvenaad * soon caught the contagion, and they also have been making similar Petitions and demanding immediate relief. The inhabitants of Cotiote and Cherikal† which are the two remaining districts in North Malabar, excepting Wynaad, have not yet joined in the confederacy."

* Tellicherry.
† NOTE.—This we observed was written at the close of Fusly 1222. A balance appeared against Cherikal in Fusly 1223.

1001. For the balances which had thus accrued, it appeared that the Collector in the execution of his duty, had caused property to be distrained, which however remained unrealized although it had long been made over to the Commissioners for sale. He in consequence applied to the Court to afford the means of facilitating the sale of distrained property, by the appointment of Commissioners for that exclusive purpose, conformably with the provisions of Section 23, Regulation XXVII of 1802; an application which led to the correspondence of which copies were transmitted to us in the two letters before mentioned from the Chief Secretary of the 16th and 27th September last.

1002. In the plain, simple and reasonable request of the Collector that an arrangement might be adopted to prevent the extraordinary delay which had taken place in the disposal of distrained property to the disadvantage of the defaulter as well as of the Government, it was not we remarked easy to discover any just cause for the offence which the Judge and Magistrate appeared to have taken. The line of conduct which he was bound to follow was clearly laid down in the Regulations. He was bound either to comply with the request as regular and warranted by the Regulations, or to refuse compliance, because the request was irregular or not warranted by the Regulations. Instead of adopting this line of conduct, Mr. Baber, either as Judge

or as Magistrate, with both of which offices we had always understood correspondence on Revenue subjects to be incompatible, addressed the long letter to the Collector now under consideration. The letter we remarked was indeed ostensibly addressed to the Collector, but it was clear that it was prepared purposely for the eye of the Government; accordingly at the moment of its being written, a copy of it (without waiting for the reply of the Collector) was transmitted to the Government under the specious, but (as applied to the particular case) absurd plea of its being his "bounden duty to bring to the notice of Government whatever related to the maintenance of the internal tranquillity and prosperity of the districts committed to his charge."

1003. We explained that before we received the communications of the Government on this subject, a copy of the correspondence between the Judge and Magistrate and the Collector had been submitted to us by the latter, and that we had furnished him with orders in reply, of which a copy was submitted for the information of the Governor in Council.

From Mr. Warden, 10th, in Cons., 19th September 1814.
To Mr. Warden, 19th, in Cons., 19th September 1814.

1004. Mr. Baber we remarked in order, as he stated to enable him to judge before he appointed any Commissioners of the responsibility to be vested in each, and the average commission they would receive for their trouble, as also to enable him to judge of the measures to be taken to realize the just dues of Government had required the Collector "to transmit him a list of his parbutties, noticing the Jummah of each parbuttyship, and where they held their respective Cutcheries, as also the names of the present defaulters; the amount they are assessed under its different heads, the kists, the sums they had paid, also a list of the property distrained for the arrear when distrained, and when made over to the Commissioners for sale, and lastly, every information he (the Collector) might have received from the Revenue Officers, Distrainers and Commissioners as to the causes of the outstanding balances of the distrained property remaining unsold, and the measures he had taken to remove those impediments."

1005. We were satisfied that the Governor in Council would at once perceive how irregular and unjustifiable was this proceeding. In our reply to the Collector we directed him again to apply for the appointment of Commissioners, and to furnish the Judge and Magistrate with a list of the parbutties shewing the Jummah of each parbuttyship, and where they held their respective Cutcheries, but as we considered the farther information required to be unnecessary and irrelevant to the case of an application for the appointment of Commissioners, and entirely of a Revenue nature, we desired the Collector to inform Mr. Baber that he (the Collector) had been instructed to decline compliance with this part of his requisition.

1006. We further observed to Mr. Warden that the Officers of the Revenue Department, and they only are responsible in the first instance for the justness of their demands upon proprietors or farmers of land, and that, in our opinion, it was not competent for a Judge to interfere excepting in cases of specific complaints preferred in a legal form to the Court by individuals, under the provisions of Section 9, Regulation XXVII of 1802.

1007. We passed over the presumptuous style and the many exceptionable passages of Mr. Baber's letter, which induced us before we received any communication from the Government to direct that it might be returned to him as being irregularly addressed to the Collector, but there was another matter incidentally referred to in the correspondence of Mr. Baber already before Government, in which it appeared to us that the conduct of Mr. Baber had been wholly incompatible with his duty as Judge as defined in the Regulations. We alluded to the suit instituted against the Collector by Kuttody Ramen Nambiar, and which on the grounds of the explanation contained in the Collector's letter submitted to the Chief Secretary under date the 30th August 1813, the Collector was authorized to defend at the public expense.

1008. In his letter to the Government of the 6th September, Mr. Baber alluded to a protest which the Collector had entered against the Proceedings of the Court in regard to this case, and we now submitted for the consideration of the Government a letter of subsequent date addressed to us by the Collector on the same subject, together with a copy of our instructions in reply.

From Mr. Warden, 21st September, in Cons., 3rd October 1814.
To Mr. Warden, 3rd, in Cons., 3rd October 1814.

1009. The outline of the case we remarked was this. The land Revenue of the province of Malabar had for several years past been collected according to the paimashee, or assessment of the Malabar year 974, A.D. 1799. This at least we remarked had been considered as the standard or general guide for regulating the demand upon the landholders, and according to this assessment, it was stated that the rent of the estate of the plaintiff, Kuttody Ramen Nambiar, continued to be paid without complaint for a series of 10 years, that is, up to the Malabar year 984, A.D. 1809. "In the course of that time the district of Cartenaad had passed through the immediate management of four different gentlemen, of Captain Osborne, of Mr. Strachey, of Mr. Wilson, of Mr. Pearson, not one of whom does the Nambiar mention in his Petition to have applied to for redress, although three of them resided in the district; but, when the district came under Mr. Baber's management, as an Assistant Collector, a complaint was at length made on which he (the petitioner) states that a Monon and four Mookistans were ordered to go and make an assessment, the result of which was 290 Rupees less than what was assessed by the former assessors; but, the Sahib not being satisfied with their Report, ordered the talook Gomastah and four other Mookistans, who accordingly made a strict examination when they assessed the Revenue 264½ Rupees short of the original assessment. On this Talook Sahib was convinced that the assessment of 974 was an imposition, and granted a written order specifying the amount demandable from petitioner, omitting the aforesaid over-assessed sum of 264½ Rupees until an order was received from superior authority."

* Mr. Baber.

1010. The Collector we remarked explained that the superior authority here referred to appeared (from the copy of the order presented to him by the complainant) to be the Samastanum "meaning the Government." The Collector added that the order was one which it was not competent for Mr. Baber* to pass, and that to him (the Collector) his immediate superior, Mr. Baber made no communication on the subject.

* NOTE.—It has been already stated that at this time Mr. Baber was an Assistant to the Collector Mr. Warden.

1011. Mr. Baber's appointment to the Judicial Department took place before the close of the year in which the abovementioned order or assess note was granted, and it appeared that on its being reported to Mr. Warden, he refused to recognize its validity among many other reasons for not acknowledging it; he observed that he knew of no other instance of his (Mr. Baber's) having granted such a writing, and that he considered it to be out of his power to acknowledge it.

1012. The complainant it was stated continued for some time longer to pay the accustomed assessment, but after having collected and "appropriated all his rents" in Fusly 1220, "with the exception of a few cocoanuts," it appeared that about the end of that Fusly he petitioned the Zillah Court, and shortly afterwards was appointed one of the Native Commissioners in Cartenaad for the settlement of petty causes, and for selling the property of Revenue defaulters, though he was himself a defaulter at the time to a considerable extent.

1013. We stated our opinion that the declension from the former ordinary regularity of payment, and the proneness to complaint which had of late been observable in the Northern division of Malabar, might be mainly ascribed to the countenance and support which the abovementioned defaulter had received from Mr. Baber, the Collector indeed we observed had been

Letter dated 5th, in Cons., 13th August 1813.
Para. 8.

credibly apprized of the expectations which the inhabitants in general indulged of obtaining a reduction of their assessment, if that person's suit should prove successful of which they were anxiously awaiting the result.

1014. On perusing the precept of the Court recently submitted to us by the Collector, there could we thought be no doubt of the irregular and improper interference which the Judge had assumed in his proceedings on this case; the measure of the deputation of Aumeens to examine into the present condition of the plaintiff's estate, with the view to determine the moderation or otherwise of the existing assessment, appear to us to be an unwarrantable act; there was we observed no doubt that the assessment of the lands in Malabar, as in almost all other countries is very unequal, but we conceived that it surely could not be the business of the Judge and Magistrate to correct the assessment, if it should be thought advisable that such a measure (opposed by many impediments) should be attempted.

1015. Mr. Baber we observed had assumed as his authority for this proceeding the provision of Section 18, Regulation III of 1802, which in cases of "*disputed property* regarding lands, houses, or their limits and boundaries in which the Court may deem a local investigation proper," direct the Court "to appoint an Aumeen, who is to be sworn to make a true and faithful report to the Court of the several matters which he may be directed to investigate."

1016. It was obvious (we remarked) that the provisions of the section above quoted, related to matters very different from any question with regard to the assessment of the public Revenue.

1017. In our reply to the Collector, we observed to him that he should have appealed in the first instance to the Provincial Court against the measure of the deputation of the Aumeens, and we recommended him to do so still, if it were not too late. We also recommended him to appeal from the last precept of the Zillah Court, his return to which we had in the meantime approved.

1018. We observed that Mr. Baber in his letter to the Government, among other allusions, made mention of the late frauds committed in the Treasury Department in Malabar. It was certainly we observed to us a matter of great regret that the Collector should, in this or any other instance, have exposed himself to animadversion, but we thought that nothing could justify the interference of Mr. Baber, whose duty we believed to be limited to the hearing and determining cases of *individual* injury concerning the persons and property of those within his jurisdiction, except in cases notoriously involving the tranquillity of the province. It would not we presumed be maintained even by Mr. Baber, that the trafficking of the native servants with the public money was a circumstance involving the tranquillity of the province.

1019. We thought it almost superfluous to point out the injurious effect on the public Revenue, and the impediments to the progress of public business which would result were every Judge and Magistrate to consider himself at liberty to discuss the merit of the prevailing system of taxation in his particular district, to bring to the notice of Government the supposed neglect or misconduct of the Collectors and their Native Officers, to report to the Government grievances in the gross, and to involve the Collectors, the Board of Revenue and Government in the investigation of matters with which he (the Judge) had no concern, and of which he could not *legally* possess accurate information.

1020. We received from the Government in reply copy of a letter addressed by them to Mr. Baber, and were informed that the Governor in Council could consider what further measures might be proper to adopt in consequence of Mr. Baber's charge against the Revenue administration in Malabar, after our full Report on the subject, which appeared to be in a state of forwardness should have been submitted to him.

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1021. In the letter to Mr. Baber here referred to, the Governor in Council stated that he had under consideration his letters of the dates noted in the margin, together with representations submitted by the Board of Revenue regarding some of them, and had also referred to the repeated admonitions addressed to him by the Government against the use of intemperate or offensive expressions in his correspondence with other public officers and against extrajudicial interference with concerns placed exclusively under their cognizance and control. It was with much regret that the Governor in Council perceived how little Mr. Baber had profited from former injunctions on those two points and how widely he had strayed from the course of proceeding which the Regulations prescribed for his guidance with respect to them.

1022. The relation which subsists between the Judge and the Collector it was remarked was clear and definite. The Collector was amenable for his official acts to the established Courts of Judicature, on the complaint of any individual alleging himself to be aggrieved by them; but in no other sense was he subordinate to the Judge or liable to receive commands from him. In a Court of Justice, all parties it was observed are alike, and therefore the Collector's case when it comes there, was no more to be prejudged than that of any other party, but its merits were to be investigated and ascertained according to the same forms and rules as if he were a private individual.

1023. Except from the records of his Court, the Judge it was remarked had no knowledge of the Collector's conduct except within its walls, he could exercise no control over it. By Section 20, Regulation II of 1802 he was prohibited from corresponding by letter with parties, and by Section 17, Regulation III of 1802 he was prohibited from receiving any Report of matters of fact relating to the causes before him. His office was not instituted for the purpose of improving the Revenue administration of the country, but of settling disputes between man and man. It was indeed in the nature of every well ordered society that the different parts should co-operate for the general good; but this result could not follow unless each were confined within its proper sphere of action.

1024. The Judge and Magistrate, as Conservator of the public peace, was bound to take all proper steps for maintaining it, as immediate guardian of private rights, he ought to suggest whatever might tend to secure them, and as a public servant holding an office of trust and importance, he owed it to the Government to assist them in promoting the public interests, but these undefined and discretionary duties could not be beneficially discharged without a due consideration of every circumstance connected with them, or without that diffidence which liability to error ought to inspire and a becoming deference to the opinions which others possessed of better information or more competent to judge, might form, and above all they could not supercede express and absolute duties in which there was no room for the exercise of discretion. It must accordingly happen that an eagerness to interfere with the business assigned to a different branch of the public service, a confident assertion of facts not fully and regularly under his observation and a dogmatical adherence to opinions once advanced concerning them, would throw an air of discredit over the suggestions which might come from a Judge and Magistrate, out of the strict line of his duty, and still more that an ambition to correct the errors and oversights committed by others would not be considered as atoning for any breach of those rules by which he himself was especially bound to govern his conduct.

1025. Having said thus much of the relation subsisting between the Judge and the Collector, and of the distinct duties for each of them which resulted from it, the Governor in Council thought it sufficient to add that any infringement upon that relation must appear infinitely more censurable, if there were reason to ascribe it to motives of personal hostility, or even to the want of that sense of decorum and propriety, by which all intercourse between public men ought to be regulated.

25th July 1814 } Entered in
6th Sept. " } Govern-
14th do. " } ment re-
3rd Dec. do. } cords.

From Mr. Secretary Hill,
20th December.
In Cons., 2nd January 1815.

1026. In applying these general observations to Mr. Baber's conduct as exhibited in the papers which had recently come before Government, it was in the first place observed that the uniform tone in which he addressed the Collector implied the sense of a supposed superiority and right of superintendence and control which were altogether unfounded. The Collector it was remarked could not resist the process of his Court any more than other persons amenable to its jurisdiction; but in refusing to acquiesce in his interference with Revenue matters, the Governor in Council considered the Collector only as estimating justly his own powers, and vindicating them with the spirit which became a man placed in a situation of independence.

1027. In the next place it was observed that the precept enclosed in Mr. Baber's letter of the 3rd instant, and that dated the 15th of September last were highly extrajudicial and improper; that his letter to the Collector dated the 3rd of September last was in direct breach of Section 20, Regulation II of 1802 that the allusion to causes depending before him which was made in that letter was still more glaringly in defiance of the Regulations; that his advice to the Government not to defend the suits to which that letter had reference implied a manifest pre-judication of the merits of the cases to be tried before him, and that the Governor in Council could not believe that he would have committed such improprieties in any suit between two private individuals, though in as far as the Collector was amenable to the jurisdiction of his Court, he was only to be regarded like any other party.

1028. Mr. Baber had stated it to be his bounden duty to take notice of whatever related to the internal tranquillity and prosperity of the district, and assigned the conviction of its being so as his motive for interfering with the Collector's Revenue administration; but his first and most bounden duty was to adhere to the Regulations, and no spontaneous desire to do good could form an apology for the breaches of them above noticed. Moreover it must be by a very forced construction that the many instances of his minute interference with the Revenue administration of the district could be attributed to the motive which he had assigned for them. The information called for and the admonitions contained in his letter to the Collector dated the 3rd of September, plainly showed that he conceived himself entitled to interfere not merely when the tranquillity and prosperity of the district seemed to him to be exposed to some great and imminent hazard, but as frequently as he had any suggestion to offer for their improvement. Without recurring to the impropriety of the mode of interference adopted by Mr. Baber, the Governor in Council desired merely to observe that the impression under which he had acted would tend to throw all branches of the service into general confusion, to impede and embarrass the conduct of public business with useless and injurious discussions, to stir up the people to discontent and opposition, and to defeat the whole purpose of an organized system of Government.

1029. In reviewing the instances of Mr. Baber's unceasing interference with the Revenue administration of the district, it was impossible to exclude from consideration those personal animosities against the Collector for which he had been so frequently admonished, or to avoid perceiving that the temper of his mind was still unchanged. It especially behoved him to have abstained from every irritating expression, to have been forward to concur with the Collector in every measure which he proposed, and slow to disapprove of his conduct, and to have been wanting in no mark of the respect due to his official capacity. No one who reads Mr. Baber's letter to the Collector dated the 3rd of September could, it was thought, doubt that his behaviour towards the Collector had been governed by very different rules.

1030. The Governor in Council it was observed had hitherto practiced the greatest forbearance towards Mr. Baber, but he had been expressly and repeatedly warned that the spirit of animosity by which he was actuated must be thrown off. He had disregarded these warnings, and the Governor in Council thought he should be justified in withdrawing from him all official confidence, but he was not unmindful of his former services, nor willing to subject him to entire removal from office, nor without a hope that his qualifications for public employment might be

usefully exerted in a situation where his mind might be free from those feelings which had rendered them unavailing. Under these impressions the Governor in Council appointed Mr. Baber, Judge and Magistrate of the Zillah of Canara, and desired that he would proceed to Mangalore without delay.

1031. The appointment which had been thus conferred on Mr. Baber it was remarked was contrary to the orders of the Honorable the Court of Directors, but the Governor in Council trusted that, under impressions similar to his own, the Honorable Court might be induced to confirm it. It was remarked however that his own good conduct would be considered a principal inducement for making that exception in his favor.

1032. Mr. Baber had already been repeatedly apprized that his representations with respect to the Revenue arrangements subsisting in the Zillah of North Malabar were under consideration. They were of a nature, both as involving the happiness of the people and the interests of the Government, too serious to be overlooked; and, while Mr. Baber must expect to be held answerable for the charges he had advanced, the Governor in Council stated that he would take care that they should engage that attention to which their own importance and Mr. Baber's high office rendered them entitled. But whatever might be the degree in which they were either well or ill founded, Mr. Baber's removal from Malabar was considered on grounds distinct from them to be necessary to the public interests.

1033. On the 2nd instant we had the honor to lay before the Government an extract from our Proceedings upon the representations received at different times from Mr. Baber, respecting the Tobacco and Salt monopolies established in the Malabar district, and on the 6th instant we subsequently forwarded the sequel of our Proceedings respecting the administration of the land Revenue in Malabar.

1034. Our Proceedings here alluded to are of far too voluminous a nature to have a place in this Report. We beg leave however to refer very particularly to these papers as entered in our Consultations referred to in the margin.

1035. The various matter contained in the last part of these Proceedings terminated in the question of revising and modifying the land assessment of Malabar, a question upon which we had found the difficulty of forming a just and conclusive opinion to be proportionate to the magnitude and delicacy of the interests which it involved.

1036. In our Report to the Government, accompanying this part of our Proceedings, we observed that it would not be necessary to enter upon a recapitulation of all that was contained in the Proceedings, but that as much of the information and perhaps some of the observations to be found therein, though intended to be illustrative of the general subject, might seem to be desultory and foreign from the immediate purpose in view, it might be convenient that we should endeavour to trace a more concise outline of those particular points which bore most directly upon the question under deliberation.

1037. We observed that the numerous small states of which Malabar was, and is, indeed at present composed, it was believed formed anciently a kind of federative republic, under which the landholders though not feudatories, but free citizens, holding allodial and independent property, were nevertheless bound in their several capacities to serve and support the commonwealth.

1038. With respect however to the ancient form and nature of the Government in Malabar, the present state of our knowledge was defective; we knew not precisely the relation which subsisted between the Landholders and the Chiefs, or Rajahs of the different petty states, nor the relation which subsisted between these and the general federative Government of which the Samoori was at the head. Hence different views had been taken of the subject, and some had

supposed the various small states of which the province is composed to have been so many petty sovereignties, under which the lands were held upon a species of feudal tenure. Be this as it may, it appeared to be established that the proprietors of land in Malabar, those at least whose caste permitted it, were bound to follow their Chief in arms, and that all were under the obligation of contributing some portion of their income towards the general defence and service of the State.

1039. Besides the personal service, or the pecuniary aids which might have been due upon occasions of emergency, it was stated that the different Rajahs were in the habit of levying contributions under various pretexts on the landed as well as personal properties in Malabar; but it appeared that nothing resembling a systematic or regular land tax had been found to have existed in the province antecedently to the Mahomedan invasion.

1040. The tenure denominated jenm or jenman which had been explained to signify "right derived from birth," (inheritance) was we remarked the *original* tenure by which almost all the lands cultivated or uncultivated are held throughout Malabar; and this tenure, from which all others are derived, was considered it appeared as conveying full and absolute property in the soil.

1041. It was stated that a very great proportion of the jenm property was vested in Pagodas and other religious establishments; in other words, that it constituted Church property, and it was further stated that three-fourths of the whole jenm property was under mortgage, including as well that which belonged to the religious establishments, as that which belonged to individuals, but principally the former.

* They are detailed in the Report of the local Commissioners dated 23th July 1801; in Cons., 10th August 1801, and Mr. Thackeray's Report dated 6th September 1807.

In Cons., 3rd June 1814.

1042. It appeared that a jenmkar might pledge as much or as little as he pleased of his interest or property in the land; that there were various modes* of transferring the jenm property in different degrees, reserving to the jenmkar the option of redemption, but that it was only by the execution of one particular deed, the *Ottiper* as it was termed that the transfer of the jenm property became complete and irrevocable.

1043. It was stated that in many cases the lands were so deeply involved that the jenmkar received only a handful of grain or a measure of ghce as an acknowledgment of his title, and it was farther stated that out of the total number of jenmkars or proprietors, amounting to forty-four thousand three hundred and seventy-eight, not a twentieth part paid their own Revenue, that is the Sirkar Revenue assessed upon their lands.

1044. It appeared that those from whom the Revenue of Government was received, were in some instances mortgagees, and in others kanumkars or lessees only. The latter it was probable were the more numerous body, since the kanum right might exist without prejudice to the right of the mortgagee; in other words, the kanumkar might pay the jenm rent to the mortgagee instead of to the jenmkar, or a kanumkar might become a mortgagee and thus blend the two capacities of kanumkar and mortgagee in his own person. It appeared however that mortgagees as well as kanumkars were in many cases respectively the tenants in "actual possession and enjoying the usufruct of the soil;" those from whom as already observed, the Revenue of Government was received. The total number of occupants (mortgagees and lessees together) was estimated by the Collector at one hundred and fifty thousand.

1045. It appeared that this state of things existed as well before as since the Mahomedan invasion. It was stated that the jenmkars, "the primary landholders of Malabar," had been customarily in the habit of leasing out the greatest part of their estates, and it was expressly mentioned that these lessees or "cultivating farmers, called kanumkars" were in the ostensible and immediate occupancy of the greatest part of the soil at the period of Hyder's conquest.

1046. The first invasion of Malabar by Hyder Ally took place in the year 1753, but it appeared that the Province was not finally subdued until the year 1771. It farther appeared that the first of his local delegates, or deputies, who established a systematic Revenue Settlement of the country was Arshed Beg Khan, who was appointed to the office in the year 1782.

1047. The Settlement of Arshed Beg, it was stated, was concluded generally with the lessees

* NOTE.—Where the land may have been mortgaged, it is presumed that the kanumkars or lessees paid the jenm rent to the mortgagees excepting in the cases where the kanumkar and mortgagee may have been one and the same person. In these cases, the kanumkar, it is presumed, retained the jenm rent as mortgagee.

or kanumkars already mentioned, and upon the following principles, viz., to the kanumkar (lessee) or tenant in possession for charges, cultivation, subsistence, &c. eleven-twentieths, or 55 per cent. Of the remaining nine-twentieths, or 45 per cent. three-twentieths or 15 per cent. were reserved by the lessees for payment to their *jenmkars or land-owners, and the remaining six-twentieths or 30 per cent. constituted the Sirkar assessment, or calculated on a grain estimate the Settlement of Arshed Beg assumed that 1 parrah of seed would, on a medium, produce 10 parrahs of grain, whereof the portion of the lessee or kanumkar was 5½; and the remaining 4½ was divided in the proportions of, ½ to the jenmkar and 3 to the Government.

* NOTE.—The share of the tenant in respect to garden cultivation was greater in proportion to the increased labor and expense attendant on that Species of cultivation.

1048. These rules applied to grain cultivation only; with respect to garden cultivation it appeared that after deducting the share of the kanumkar (lessee) or tenant* in possession, the residue was divided in equal proportions between the jenmkar and the Government.

1049. Upon the Settlement concluded on these principles by Arshed Beg in the Malabar year 959, (A. D. 1783-4) it was stated that the "Quinquennial Settlement" of the Malabar Commissioners was founded, and that upon the "Quinquennial Settlement" were founded the rates of assessment established by the Commissioners in the Malabar year 976 (A. D. 1800-1) according to which the land tax of Malabar was at present collected.

† NOTE.—The Collector remarked that by this Jumma-bundy the Government Revenue was augmented, but that the assessment itself in regard to equality was as defective as the former one.

1050. A new Jumma-bundy had indeed been framed by Major Macleod* in the year 1801-2, but on his secession, the Commissioners' Jumma-bundy had been restored, and had continued ever since, so that (with the exception here adverted to) the present land assessment had, as observed by the Collector "undergone no fundamental alteration "for a series of years."

1051. It had been calculated that before the Mahomedan conquest, and consequently before the assessment of any regular *public* Revenue upon the lands, the kanum patom, or share of the kanumkar or tenant in possession, averaged 66½ per cent. of the gross produce, and the jenm patom or share of the jenmkar, the remaining 33½ per cent. It had also been calculated that since the conquest the kanum and jenm patoms had been respectively reduced, on an average, the former to 55 per cent. and the latter to 15; the remainder being 30 per cent., constituting upon an average, the Sirkar's patom (if it might be so called) or the Government assessment.

1052. It was probable that this estimate which merely professed to be a rough estimate of averages, might even in that respect be very erroneous, while it

NOTE.—The average distribution of the gross produce as already mentioned, has been estimated as follows:—

To the Kanumkar ...	55
To the Sirkar ...	30
To the Jenmkar ...	15
	100

evidently was not calculated to convey any information with respect to the various rates of assessment prevalent throughout the province. In some cases the jenmkar was supposed to enjoy only ¼, in others ⅓, and in some (particularly in the Northern division) one-half of the jenm rent, which taken at the assumed averaged of 45 per cent. of the gross produce (the assumed average kanum rent of 55 per cent. being

deducted) would give to the highest $22\frac{1}{2}$ per cent., and to the lowest only $11\frac{1}{2}$ per cent. of the gross produce; but these were mere general calculations; the actually existing rates of assessment were almost infinitely various. It had been observed that "no two estates perhaps are assessed alike," and that the best rule to judge if an estate was "over assessed was to ascertain "if it was cultivated or not."

1053. To reduce these varieties or (to adopt the language used in the discussions on this subject) to correct these inequalities was the object of the new Pymaish or Settlement proposed by Mr. Rickards in a Report to Lord William Bentinck, dated the 22nd February 1804, and approved in a minute recorded by His Lordship under date the 22nd April following.

1054. The principles of this new pymaish, as regarded rice cultivation, (the chief source of the Land Revenue in Malabar) were these. From the gross produce of the different sorts of land (of which a table was prepared exhibiting gradations of land yielding from 3 to 30 fold) were to be deducted.

NOTE.—This table is inserted in our proceedings, in Cons., 16th January 1815.

1st, the seed grain; 2nd, an amount equal to the seed grain for charges, and 3rd, a proportion, equal to one-third of the remainder as horoolaabam (or "plough profit.") The aggregate amount of these three several deductions were to constitute the *kanum patom, or share of the kanumkars or tenants in occupation of the land. The residue, constituting the landlord's rent, or what if the public assessment were out of the question, would be called the †jenm patom was to be divided between the Jenmkar and the Sirkar in the proportions of $\frac{4}{10}$ or 40 † per cent. to the former and $\frac{6}{10}$ or 60 § per cent. to the latter.

1055. It was obvious that to carry this arrangement into effect in the manner proposed, a survey was necessary in order to ascertain the different gradations of soil according to which the amount of the deductions constituting the kanum patom, and consequently the amount of the patom divisible between the Jenmkar and the Government were to be regulated. It appeared accordingly that after some preparatory measures, a survey had been commenced upon in the year 1806, and that in four years it had been brought to a conclusion.

1056. In the Proceedings which accompanied the Collector's letter, an explanation was given of the causes which led to "the new assessment and everything connected with it," being subsequently for sometime "laid aside," and on reference to our Proceedings before mentioned, would it be remarked be also seen that in the course of the discussion which the revival of the subject had occasioned, very great doubts had arisen as well in the minds of the Board, as in the mind of the Collector, with respect to the justice or expediency of attempting to carry the proposed new assessment into effect.

1057. Although the amount of the collections of Land Revenue in Malabar had progressively increased and was considerably greater than at the period of the transfer of the Province to the Madras Government; this result we observed had proceeded in a principal degree from the more complete establishment of the public authority, and the consequent tranquil state of the Province under which the local officers had been enabled to realize the public dues with greater punctuality. The gradual assessment of waste and deserted lands brought into cultivation was also another cause of the improvement of the Revenue, but with respect to the general Pymaish or Settlement, no fundamental alterations had taken place as already stated for a long series of years.

1058. The existing assessment unequal as it confessedly was might be considered to have been in a very material degree, a fixed assessment from the period of the establishment of the

Company's Government in the year 1792, or rather from the year 1783-4, if we went back to the period of the establishment of Arshed Beg's Jenna upon which the subsequent settlements were stated to have been founded.

1059. During this period lands to a great extent had been transferred by sale and mortgage, and others had been sold in execution of decrees of Court. We presumed that the purchasers and mortgagees in these cases had made their bargains with reference to the existing assessment, that they had paid a price high or low in proportion as the rent was moderate or otherwise. Hence it was argued that if the plan of equalizing the assessment were practicable, its execution would create a revolution in the state of property, which on every principle of justice as well as expediency it was desirable to avoid.

1060. In illustration of the effect which would be likely to be produced by any attempt to equalize the assessment on the principles of the plan proposed by Mr. Rickards, it was stated by Mr. Warden in his Report under consideration, that upon a recent occasion where an inspection of the lands of certain districts was undertaken in consequence of the complaints of over-assessment, he found that where the assessment by the application of "Mr. Rickard's principles" was found to fall short of the existing assessment, the people were well pleased; but that where a higher than the existing assessment proved to be the result of the application of those principles, the people revoked their complaints of over-assessment, and petitioned that the existing assessment might be continued.

1061. In our Proceedings before mentioned we remarked would be found farther reasoning in considerable detail with respect to the objections which were considered to be opposed to the execution of the proposed plan for equalizing the land assessment in Malabar; that these objections were possessed of great weight we thought could not admit of dispute, but we were not prepared to state as the unanimous opinion of this Board, that it would not be practicable to devise means by which the land assessment in Malabar might be better regulated and placed upon a fairer footing than it is at present without infringing the rights or compromising the just claims of individuals.

1062. The case of the land assessment in Malabar might be thus stated. In lieu of the personal services, the pecuniary aids and the occasional contributions with which the lands were charged under the Native Hindoo Government, a land tax was imposed by the Mahomedan Government and continued by the British Government, which

* NOTE.—Such as ignorance, corruption, the possession of less power in some parts of the country than in others, &c. &c.

it may be presumed was intended as far as circumstances would admit to be a fair and equitable commutation for the former burthens, but which from* various causes had been so carried into execution as to prove in many situations different from a fair and equitable commutation, ought (we asked) the unequal land tax so established to be perpetuated.

1063. It had been assumed that as regarded rice lands, the rightful share of Government as land tax was six-tenths of the rental; in other words six-tenths of the net produce or rent after all due deductions on account of charges and the share of the occupant ryot; and it had been stated that "the senior Rajahs and chief landed proprietors both from North and South Malabar" unanimously agreed, after a long consultation to the establishment of a new assessment upon the basis abovementioned. If this were a true statement, it might be considered that the sentiments of the jenmkars, the acknowledged land owners were favorable to a new and more equal assessment, and that the interests of the mortgagees and lessees were alone opposed to it.

1064. The following passage taken from Mr. Warden's Report afforded a distinct view of the nature of these interests as connected with the question of a new assessment.

1065. Where the Revenue (under the new assessment) "may be more than the existing

*This we apprehended could not be a frequent case; we had been told that the jemkars cling to the land and generally reserved the right of redemption where they might have given it up, they could be no longer considered as jemkar. If the mortgage had been foreclosed, was not the mortgagee, in such case, to be regarded as jemkar?

"assessment, the incumbent on the land, if he be a mortgagee will complain most bitterly. He will argue that he has sunk considerable capital on the land under a conviction of the unalterable state of the Government assessment, and that any increase of that assessment must reduce the income which he was justly and legally entitled to on the capital so sunk. On the other hand, in instances where the Government assessment may be reduced, the income of the incumbent mortgagee will be augmented inasmuch as the assessment is reduced, and if the tenure should be equivalent to a foreclosed* mortgage,

"will adventitiously benefit in what was intended by Government should be enjoyed by the proprietor."

1066. The weight of these arguments we remarked would not be disputed, and if the objections to which they pointed were insurmountable, the idea of establishing a more equal land tax in Malabar should be abandoned. But (we asked) was the establishment of a more equal land tax incompatible with due attention to the just claims of all parties concerned?

1067. For the establishment of a new assessment, the method of proceeding recommended by Mr. Thackeray was, after ascertaining the rental by reference to the accounts between proprietor and tenant, and every other means within the reach of the Collector to decide the whole land tax first upon districts, than upon villages, (or Deshams) then upon individuals, the Revenue officers proceeding in concert with the principal inhabitants; whether this or any other method should be preferred, it was not denied that the measure of establishing a more equal land tax was practicable, might not then (we suggested) this more equal land tax be first nominally

NOTE.—Where the rent might be reduced upon land held by a mortgagee might not the incumbent (we asked) be required to pay the difference or to purchase the value of the reduction? and might not the proceeds be applied to the fund for equalizing the land tax.

established, and provision made for its being carried into actual effect gradually and progressively? might not for example, the collections continue for some time to be made according to the existing assessment and a fund be raised to be applied (by the purchase of a proportionate share of the mortgagee's interest or otherwise) to the purpose of indemnifying those whose property might be proved to be injuriously affected by the new assessment, or where, on the contrary

advantage might be the result of the new assessment, might not such rules be established as would prevent the advantage from being enjoyed by those not entitled to it, and for whom it was not intended?

1068. We stated that we had thrown out these hints as to the mode in which it had occurred to us, that it might be practicable in course of time to establish a more equal land tax than that which at present exists in Malabar (if it should be thought advisable) without injury to individuals; but we begged leave to explain that we were by no means prepared at present to recommend that any steps should be taken towards the adoption of this or any other plan for equalizing the assessment. Whatever might be eventually determined upon, we considered it to be obviously inexpedient that the existing assessment and the existing state of landed property in Malabar should be disturbed by any temporary innovations, whatever (if anything) was done in the way of rendering the land tax more equal, should we conceived be done with a declared view to permanency, and we submitted therefore, whether as a preliminary measure, it might not be advisable that the whole of the discussions on the subject should be referred for the deliberation of the Honorable the Court of Directors, with a request that they would be pleased to pronounce their sentiments and orders on the subject.

1069. It would we thought be satisfactory to the Right Honorable the Governor in Council to perceive in the meantime, that no urgent occasion existed for any radical change. Though the Government assessment was confessedly unequal, the land in Malabar was generally (though

with perhaps many exceptions) a saleable and consequently a valuable property, a sufficient proof of the existence of a clear rent or income. It was also undeniable that the Government assessment had (with the exceptions which have recently arisen in North Malabar) been realized for a long time past with great punctuality, and if the testimony of the Collector might be credited, "the extensive new enclosures which had been made was a gratifying proof of an increasing population."

1070. In the case of partial instances of over-assessment of which complaints might be preferred by individuals, the Collector had suggested that the land should be allowed to revert to Government and be kept in their hands until its value should be ascertained and then be sold. In modification of this proposition, it would we observed be seen that we had recommended the temporary relinquishment only of the land for a period of five or ten years, during which the Collector would be enabled to ascertain its true value either by renting it on lease or by retaining it under his own immediate management.

1071. We had only to add that the practice which, from the report of the Collector, appeared to have prevailed of transferring parts of estates to individuals free of rent or tax, was not more repugnant to the existing judicial Regulations than to the practice on this side of India, where the sanction of the Sovereign or his representative had always been considered necessary to a relinquishment of the public Revenue. The practice adverted to, if it had been carried to any great extent, might we remarked be one cause of existing inequality in the assessment, while it must doubtless have tended not only to diminish the security of the Government for its Land Revenue, but in some cases perhaps might have destroyed it altogether. In cases where such transfers might be discovered to have taken place, as well as where new but concealed cultivation of waste land might be brought to light, there could we thought be little doubt of the propriety of establishing for the future an equitable assessment.

1072. We took this occasion to acknowledge the receipt of a letter from the Secretary to Government in the Revenue Department under date the 3rd ultimo, accompanied with copy of a correspondence relative to the union of the two appointments of Deputy Collector of Sea Customs in Malabar and Canara, and Head Assistant to the Collector in Malabar, the result of which correspondence had been the revocation of that arrangement, it having appeared to be incompatible with the due discharge of the duties of the respective officers.

1073. The object of the Governor in Council in transmitting these papers to us was stated to be "to ascertain whether any material inconvenience in administering the Revenues of Malabar would be experienced from Mr. Vaughan's removal from the situation of Head Assistant to the Collector, and if so, whether there were any means of obviating the inconvenience."

1074. We begged leave to state in reply, that we had always considered it to be extremely desirable that the Collector in every Province of which the Land Revenue had not been settled in perpetuity should possess the services of at least one efficient Assistant; and if there was any Province in which the aid of such services was more particularly necessary than in another, we were of opinion that the Province of Malabar was so circumstanced, not merely with reference to its geographical extent, though in that respect Malabar exceeded most other of the Provinces, but with reference to the duties to be performed, which we were of opinion experience had shewn to be such as were not likely to be discharged by one person in a manner entirely satisfactory. We added that, in one particular respect, Malabar was peculiarly circumstanced, it was the only Province in which the Revenue jurisdiction was co-extensive with the jurisdiction of two several Adalets, while at each of the Zillah stations (Calicut and Tellicherry) it had been the practice, founded we presumed upon necessity to maintain a separate Treasury.

1075. Before, as well as sometime after, the transfer of Malabar to this Government, the Civil affairs we remarked had been administered by a Commission composed of three persons, and at a subsequent period by a principal and four Subordinate Collectors. It was true we observed that at this time the Civil Courts had not been established, and consequently some parts of the attention of the officers of the Revenue Department had been occupied with duties of which they had since been relieved, but it could not we thought admit of a doubt that after making due allowance for the relief afforded by the establishment of the Courts of Justice, the Revenue affairs of the Province since the abolition of the office of Subordinate Collector had received much less of European superintendence than at any former period.

1076. It would we remarked be borne in mind that the office of Subordinate Collector had been generally abolished in pursuance of a system of economy which had been most urgently insisted upon, and if the same motives to economy did not still exist, we stated that we should be by no means prepared to advise the re-establishment of the office, while we had reason to believe that the existing office of Head Assistant, since it had been placed on its present footing had improved and was likely to continue to improve in usefulness and efficiency.

1077. With respect however to the particular Province of Malabar, we observed that the Service had not hitherto furnished individuals among the junior servants qualified by their knowledge of the language of the district, to afford that efficient aid as Assistants, which was now justly expected from those who filled the situation; the consequence had been that during a considerable part of the period which had elapsed since the present Collector's appointment, he had been without the aid of any Assistant whatever. Mr. Vaughan, we believed, was as yet the only gentleman on this establishment who had passed a successful examination in the Maliyalam, or dialect of Malabar, a circumstance which combined with the other considerations to which we had already adverted, disposed us to be of opinion that it would be for the advantage of the public that his services should be retained in the Revenue Department.

1078. In answer therefore to the reference contained in the letter from the Secretary to Government abovementioned, we begged leave to recommend that an offer might be made to Mr. Vaughan of the appointment of Head Assistant to the Collector in Malabar upon an allowance in salary and commission, equivalent to that which he already received as Deputy Collector of Sea Customs in Malabar, and which we believed amounted to about 350 Pagodas per mensem; and we further recommended that a Second Assistant should be appointed upon an allowance equivalent to that which was generally received elsewhere by Head Assistants being about 150 Pagodas per mensem.

1079. We remarked that we had proposed to recommend that Mr. Vaughan might hold the appointment in question with the designation of Deputy or Sub-Collector of Malabar, but that on reflection it had occurred to us as not improbable that the revival of such an appointment in any situation might give rise to pretensions for its revival in others, a measure in favor of which we were by no means prepared to give our opinion.

1080. The letter here recited, with the very voluminous papers to which it refers is under the consideration of the Government.

PRESIDENCY.

1081. At our Meeting of the 12th May last we proceeded to discuss a letter from the Government, transmitting for our consideration and Report a petition from certain "merchants and shopkeepers," praying that the duties levied at the Land Custom House might be reduced.

Proceedings of the Board,
12th, in Cons., 12th May 1814.
From Mr. Hill, 6th, in Cons.,
12th May 1814.

1082. Clause first, Section 5, Regulation III of 1812 we remarked provided for the specification in a particular list of all articles of "Gruff Goods" which it might be thought proper to subject to the payment of duty; and clause second of the same section provided that the rates of duty on such articles should be determined from time to time by the Board of Revenue, subject to the confirmation of the Governor in Council, the rate in no case to exceed 10 per cent.

1083. The power thus reserved of adding to or removing from the list any article which it might be deemed proper to exempt or to assess and to modify the rates of duty whenever circumstances might render it expedient, (*the maximum rate being always fixed*) was we observed an arrangement which was intended, and which we thought was well calculated to combine the benefit of the merchants, the convenience of the community, and the interests of the Revenue.

1084. The same policy which dictated the propriety of diminishing the rate of duty to be paid on cloth consumed by the more indigent part of the community, suggested the possible expediency of lessening the duty on other articles of general consumption among this class of people; while it was considered that the difference might be gained by a proportionately high assessment on goods of a comparatively more costly nature, or such as were in more extensive use among the classes removed from indigence.

See the undermentioned
letters.
To the Chief Secy., 13th Aug.
1812.
From the Secy. to Govt.
21st, in Cons., 27th Aug. 1812.
To the Chief Secy. 15th, in
Diary Cons., 8th Oct. 1812.
From the Secy. to Govt.
13th, in Cons., 26th Oct. 1812.

1085. In conformity with these principles, were prepared the lists enclosed in the Collector's letters under date the 12th July and 2nd October, which had been severally submitted to the Government and received its sanction. To these lists we again requested the attention of the Honorable the Governor in Council.

1086. On the examination of these lists it would we remarked be found that all articles of general use were rated at 6 per cent, only, and many as low as 4 per cent., and that the articles, rated at 10 per cent. especially the latter were (with perhaps one or two exceptions) articles in use among the superior classes only of the people.

1087. In his letter dated the 12th July 1812 accompanying the first list, the Collector observed that he had upon that occasion entered expressed oils of all sorts "in the 6 per cent. column" in consequence of their then scarcity and consequent dearness, but that they could in general well afford to pay the higher rates of the duty to which they might be advanced when the then existing scarcity should cease.

4 { Ghee.
Gingely oil and seeds.
Lamp oil or Palma Christi oil
and seeds.
Cocoanut oil. } at 10 per cent.
6 other kinds of oils at 8 per cent.
10
To the Chief Secretary, 24th, in
Diary Cons., 28th March 1814.
From the Secretary to Government,
5th, in Cons., 11th April 1814.

1088. In pursuance of these views and in conformity with the principles of the Regulation, the Collector reported in a letter under date the 21st March last, that the articles in question had become considerably cheaper, and he subjoined a list of the articles, ten in number, of which he proposed to rate the first four at 10 per cent. and the remaining six at 8 per cent. This list we remarked was submitted to the Chief Secretary under date the 24th March and received the sanction of Government on the 5th April.

1089. The petition which had been referred for our consideration and Report, we presumed to arise out of this recent measure. From the perusal of the petition, it might we observed be inferred that the duties generally had been raised to 10 per cent., whereas this augmented rate of duty had been extended only to four additional articles. The necessities of life or

such articles as are in use among all ranks of people continued we observed to be rated at 6 or 4 per cent., while every kind of grain, the principal article of subsistence, was by the existing Regulations wholly exempted from duty, excepting on exportation by the frontier, or on importation from places not subordinate to this Government.

1090. We really believed that in no part of the world where taxes are known, certainly in no part of the territories subject to the several Governments of the Company, was there any system of taxation so generally favorable to the community as that which prevails at the different Presidencies. There existed we remarked not a single direct tax (at least at this Presidency) and with the exception of the assessment of 5 per cent. on the rent of houses, the proceeds whereof are appropriated to Police purposes, the *only* taxes which exist are indirect taxes upon articles of consumption and quit-rent on the ground occupied by houses.

1091. It had we observed been the object to render even these taxes as little burthensome as possible by removing them altogether from some articles of the first necessity, and reducing them as respected others. It would therefore have appeared to us to be most unreasonable that the extension of the increased rate of duty to other articles, less necessary and therefore of less general consumption, should have become the subject of complaint, were we not aware that it was entirely consistent with the native character to raise objections against everything which wears the appearance of either a new or an additional impost, without reflecting upon any benefits which might on the other hand have been conferred by the removal or abatement of other burthens to which they might have been subjected.

1092. We deemed it to be our duty to attend to all well founded complaints and to state to Government whether the parties were entitled to redress. In the petition before us there was no specific ground of complaint except the general one against the rate of duty which was misrepresented as being generally at 10 per cent.

1093. The Collector of Madras we observed would however be directed in the next quarter to reconsider his recommendation for classing ghee and the oils in most general use, such as gingely oil under the rate of 10 per cent., and if a modification of this rate should be deemed proper, we stated that we would submit a recommendation to this effect for the consideration of Government, but we did not subsequently find it expedient to alter the rate, and as no notice has been taken of these Proceedings by the Government, we presume that they have been considered satisfactory.

To the Chief Secretary, in
Cons., 30th May 1814.
From Messrs. Hunter, Hay
and Co., E. Dalrymple, Colt,
Hart and Weston and Pugh
and Breithaupt, 17th in Cons.,
23th September 1813.
Proceedings of the Board, in
Cons., 15th October 1813.
From Mr. Ellis, 24th Decem-
ber 1813, in Cons., 3rd Ja-
nuary 1814.

1094. On the 30th May last we submitted for the consideration and orders of the Honorable the Governor in Council, a letter addressed to us by certain merchants at the Presidency engaged in the manufacture of Indigo for the Europe market, together with an extract from our proceedings thereon, and a letter received in reply from the Collector of Madras under date the 24th December last.

1095. Indigo, the produce of these territories, we remarked was liable in the interior to the general inland duty of 5 per cent. on the local valuation, and to a further duty of 3 per cent. on importation into Madras or exportation by sea; a drawback of 3 per cent. on a fixed valuation of Pagodas 204-20-15 per candy, being allowed on such Indigo, having paid these two duties, as might be exported to England, it being "declared that Indigo so exported should be liable to a duty of 5 per cent. only in the aggregate, at the valuation above stated."

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1096. The merchants we remarked complained, 1st, that this valuation was too high, and 2ndly, they submitted that it would be politic to exempt Indigo exported to Europe from the payment of customs altogether.

1097. We were of opinion that the complaints of the merchants against the fixed valuation in question was not without foundation. It was true we observed that the Collector of Madras had shewn that the average selling price of Indigo in England considerably exceeded this valuation; on the other hand, it might however we observed be more fairly argued that the tax should be levied on the valuation of the article in the market here, and not with reference to its value in a foreign market which necessarily must fluctuate considerably; it must likewise we apprehended be admitted that although some Indigo sold at Madras for a sum exceeding this fixed valuation, it was an article of very variable quality, and the valuation here was the same as that fixed on Indigo in Bengal, the produce of which bears a much higher price in the Europe market than the produce of the coast.

1098. We were therefore of opinion that authority should be granted for a temporary reduction in this valuation. It did not seem advisable that any new enactment should be made merely on this account; the valuation we conceived might be fixed under the sanction of Government by the Board of Revenue in communication with the Board of Trade, and orders on the subject might be issued by these controlling authorities to their subordinate officers in the interior.

1099. We were the more disposed to recommend a measure calculated to encourage the trade in Indigo, when we adverted to the advantages likely to accrue therefrom to the agricultural classes in the Provinces and ultimately to the public Revenues. It could not we thought be doubted but the capital employed in the present limited cultivation of the plant and in the subsequent manufacture of the dye had been of essential service in few districts where the speculation had been introduced and pursued. It was in our knowledge that tracts of land formerly of little or no value had been rendered productive by the exertions of individuals engaged in the manufacture of Indigo, that the holders of these lands had by the same means been stimulated to active industry, and that their habits and comforts had in consequence been much improved. It was likewise known that the inhabitants had been enabled in some cases to pay their kists with the advances which they received from the Indigo merchants.

1100. When we considered the beneficial effects thus derived from the confined exactions of a few speculators in Indigo, and when we reflected on the means which were opposed to an extension of them in the large tracts of waste land in both the internal and maritime Provinces and the encouragement which the industry of the population of these Provinces might derive from the capital and enterprize of European merchants, we felt it our duty by every means in our power to encourage and protect a rising branch of industry which promised so many advantages as well to the State as to its subjects.

1101. Impressed with these sentiments we considered the request of the merchants regarding the exemption of Indigo exported to Europe from the payment of all customs. In our Proceedings of the 15th October preceding we had agreed to submit the question to the consideration of the Government, because in the state of trade under this Presidency at that time we deemed it particularly desirable to encourage the Export to Europe of the products of this country, and considered it a measure of questionable policy to levy any duty on a manufacture in its infancy or declining state.

1102. It appeared from the Enclosure No. 3 in Mr. Ellis's letter of the 24th December 1813, that the total quantity of Indigo imported into Madras by land during the preceding part of that year was candies 245, 11 maunds, 6 viss, 20 pollums, which at 5 per cent. on a valuation of Pagodas 204-26-15 per candy, made the amount of the Government customs thereon only Pagodas 2,512-7-53.

In Cons., 3rd January 1814.

1103. Assuming this sum as the probable amount of the duties annually levied by Government on the Indigo exported to Europe, we did not think that it was to be put in competition with the advantages before alluded to as accruing to the country from the extended manufacture of this article. It might be remarked that adverting to the favorable changes which had lately taken place on the continent of Europe to the opening of the trade between the mother country and India, to the consequent probability of an increased demand, increased prices, increased speculation and increased facilities to commerce, a moderate duty on a fair wholesale valuation would not perhaps be considered as likely to check the manufacture of Indigo, but the question we remarked was not whether the manufactures might or might not be checked, but whether it should not by all means be encouraged, and we saw in the altered state of affairs just alluded to, full and strong reasons for securing to these Provinces by giving every facility possible to this branch of industry a participation in the advantages likely to arise from this new state of our commercial relations. By the encouragement given by the Supreme Government to the early speculators in Indigo had that article been rendered a valuable and staple Export from the Bengal Provinces. If the exertions of individuals in the same line on the coast were to be embarrassed by duties, instead of being fostered and promoted by the protection of the Government, it could not be expected that with even some comparatively peculiar advantages with which the culture of Indigo was supposed to be attended on the coast it could enter into competition with the established manufacture of the article in Bengal and other quarters. It must on the contrary be expected that the few establishments which had been formed on the coast with this beneficial view would dwindle away and be ere long totally abandoned.

1104. With these remarks on the subject, we begged leave to submit to the consideration of the Governor in Council the expediency of suspending for the present the collection of any duty whatever on Indigo manufactured for the Europe market, should the collection of a moderate duty be resolved on, it will then be remarked remain for His Excellency in Council to determine whether it should continue at 5 per cent. on the value which might be ultimately fixed on the article as proposed in a former part of our letter here recited, or whether that rate should not be diminished in favor of the exporter.

1105. We were informed in reply that agreeably to our recommendation the Government had resolved that till further orders, all Indigo exported to England should be exempted from the payment of any duty whatever, but that as the Regulation imposing the duty would not be altered, it would be competent to the Government to levy the duty so imposed when circumstances might be considered no longer to render it inexpedient to levy it.

1106. Under date the 22nd of July 1813 we had the honor of addressing the Government upon the subject of a plan proposed by Mr. Ellis for the issue of grants under particular circumstances, and for the renewal or subdivision of grants for ground within the limits of Madras without previous reference to the Governor in Council, in cases where no alteration took place in regard to the quit rent or the right of proprietorship.

1107. The latter part of the subject was not adverted to in Mr. Secretary Hill's reply dated the 30th November 1813, and Mr. Ellis having in a subsequent letter again requested our attention to that point, we begged leave under date the 3rd November last to solicit the instructions of the Right Honorable the Governor in Council thereon.

1108. The Governor in Council in reply authorized the Collector of Madras to issue grants of his own authority in the cases adverted to, and orders to this effect were immediately conveyed to Mr. Ellis.

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1109. Messrs. Arbuthnot and Co., a mercantile house at this Presidency having objected at the valuation fixed on a quantity of Cardamums imported by them by land having claimed a drawback on the article when exported by sea, and having disputed the legality of the demand for commission which had been made by the Collector of Madras, we proceeded at our meeting of the 29th August last to take this subject into consideration.

In Cons., 29th August 1814.

1110. The explanation of the Collector on the first question stated that the duty was levied according to the neric valuation, and that the neric was prepared in the manner prescribed by the Regulations, that in consequence he could not afford any redress to Messrs. Arbuthnot and Co., but under the explanation given by the Collector in the latter part of the 4th para., it appeared that "as a condiment the use of Cardamums is not extensive among any class of natives, and the whole consumption of the place does not exceed two or three candies;" it was therefore we thought possible that the neric valuation might have been framed in error or have been made up from the retail price and not from the wholesale price.

1111. Messrs. Arbuthnot and Co. stated the wholesale price to be 6 Pagodas per maund, the neric valuation was stated by the Collector to be 10 Pagodas per maund, the difference is 4 Pagodas or 66½ per cent. more than the wholesale value as stated by the merchants. On this subject the Collector observed, "Messrs. Arbuthnot and Co., appear to consider that the duties at the Land Custom House are collected 'professedly at 10 per cent. *ad valorem*,' and that they are 'to pay in all cases on 'the true and *bona fide* market price of Madras;' only in 'this they mistake entirely the intentions of the existing Regulations, according to the 'former practice an *ad valorem* duty, fixed by the appraiser according to the best information he could obtain of the prevailing prices was taken, but this was altered by Regulation III of 1812; whether properly or not I have not here to contend, but certainly beneficially

* See clause third, Sec. VII., Regulation III. of 1812, which declares the neric shall be liable to no alteration until the expiration of the quarter for which it is proposed.

"to the merchant, to a duty collected on a fixed Tariff, periodically changeable indeed, but peremptorily fixed* as to any particular period of time, the prices in which are not in any instance the 'true and *bona fide* prices of Madras nor intended to be so,' but an average of the general prices of the market taken from quarter to quarter."

1112. "I shall conclude this part of my observations on Messrs. Arbuthnot and Co.'s letter, by stating that in the neric preceding the one in force in January last when their Cardamums were imported, the first sort of this article was rated at 12 Pagodas a maund, and that from the enquiries then made, in consequence of a private communication by them to me, and since repeated, I have every reason to believe that 10 Pagodas a maund is that fair average price on which according to the intentions of the existing Regulations the Land Custom duty at Madras ought to be collected, and I cannot therefore recommend that it should be reduced or that any refund should be made to Messrs. Arbuthnot and Co. on this account."

1113. The demand made by the Collector we remarked was perfectly correct, assuming as the Collector had done that the neric gave the fair wholesale price during the preceding quarter. The correctness of this assumption was questioned by the merchants, and as Clause 3, Section 7 of Regulation III, A. D. 1812 allowed of a revision of the neric on the representation of the appraisers, and as the article which was the cause of appeal was not one of extensive or general import on which a mistake would be less likely to occur, it seemed of importance to the trade in general and to Messrs. Arbuthnot and Co. in particular, that the grounds of the neric valuation should in this instance be re-examined, and that Messrs. Arbuthnot and Co. should be allowed to produce evidence to prove their assertion that 6 Pagodas was the wholesale value during the quarter preceding. If they failed to prove an error in the neric, their claim to any reduction would we remarked of course be rejected.

NOTE.—The duty paid at Madura in the same article was Star Pagodas..... 83 9 0

The duty demandable at Madras on the neric value was 421 8 35

Difference or duty actually received by Mr. Ellis..... 337 44 25

The Madras valuation is Star Pagodas..... 4,211 39 30

The Madura valuation is not stated, it could not have been more than..... 1,700 0 0

Difference..... 3,511 39 30

* NOTE.—It is found to be 80 Star Pagodas per candy, the Madras valuation is 200, the difference is Pags. 120 per candy.

1115. We directed the Collector to revise the daily accounts kept of the sale of Cardamums, or the materials from which the value of these Cardamums in the neric of the last quarter was deduced, and that Messrs. Arbuthnot and Co. should be permitted to furnish any evidence they might possess of the wholesale or retail price of Cardamums during that quarter.

1116. It seemed sufficiently obvious, that if the neric valuation exceeded the general wholesale price, a greater duty would be levied upon goods than it had been considered politic to impose upon the trade of Madras. The Regulations prescribed the mode of forming the neric certainly, but they afforded no positive security against the commission of error. Appeals against the Tariff were we remarked in all cases admissible, provided those appeals were against the error and not against the mode. We therefore, in order to obviate as much as possible the chance of great error, desired the Collector in future to give the most particular instructions to his appraisers in preparing the neric with reference to the prices during the previous quarter as directed in the Regulations, to be guided by the prices of the *wholesale* trade with such reference to the *retail* market prices as might be necessary to prevent imposition. Further, with the view of affording the Collector an opportunity of considering the objections of the merchants to the proposed neric valuation of any particular article, we desired that the Collector previously to each quarterly modification of the neric being finally fixed would give public notice of the day from which the new rates would commence, stating that all merchants who might question the accuracy of the proposed valuation on any article would be at liberty to state to him their objections to such rates on the day preceding that on which the new rates were to be determined. This we conceived would enable the Collector to check any overvaluation, and would we hoped in a great degree prevent complaints of overvaluation on the part of the merchants.

1117. The claim of Messrs. Arbuthnot and Co. to a remission of 2 per cent. duty on the exportation by sea of the Cardamums which had paid a town consumption duty of 10 per cent. involved of course the general question whether such goods should not be allowed a drawback of 2 per cent. so as to limit the total duty paid to 8 per cent.

In Cons., 14th April 1814. 1118. Mr. Ellis in the 7th para. of his letter with regard to piece goods exported which had paid the town consumption duty of 10 per cent. stated, "as it is evident that the Regulation intends that the increased duty should be levied on the consumption of the place, I should consider it my duty in case application were made to me to that effect to recommend a refund of the difference between the increased rate and the general rate of 8 per cent." Mr. Ellis we remarked did not extend this reasoning to gruff goods.

1119. Regulation III of 1812 we observed did not authorize a drawback to be paid either on piece goods or gruff goods, which having paid a town consumption duty of 10 per cent. might

1114. As it was possible that error might have been made in the valuation of an article neither of very general import or consumption, it could not we conceived be desirable that the trade should suffer from the error. The rate of duty, viz. 10 per cent. which besides was levied on the Madras valuation was so high as to render it expedient that no considerable error should occur in the valuation on which this high duty was levied, or where it did occur that the error should be corrected even retrospectively.

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be afterwards exported. It was evident however that the "Committee for revising the Custom Regulations" did not intend that any part of the Export trade by sea should under any circumstance pay a duty of 10 per cent. Messrs. Arbuthnot and Co. we remarked had exported gruff goods (Cardamums) and had paid 10 per cent. town consumption duty; had these gentlemen exported piece goods, Mr. Ellis would have acceded to their claim to a drawback of 2 per cent. To us it appeared that they had the same claim in either case.

1120. Mr. Ellis was of opinion with reference to Section 5 of the Regulation that the highest rate of duty therein provided, viz 10 per cent. was not restricted to the consumption of the place, nor was it necessary it should be so, as both the "articles on which the duty is to be collected, and the rate of duty are liable to alteration at the pleasure of Government, a power the exercise of which it is the right of every merchant to claim, and the special duty of the Collector to recommend whenever the exigencies of the trade required it."

1121. If Mr. Ellis's interpretation was correct, it would we observed be absolutely necessary to exclude from this high rate of duty all articles of gruff goods which might at any time have been exported, because if such articles were assessed with the high duty and were afterwards exported, the merchant would complain, but could not obtain redress retrospectively.

1122. Being satisfied of the expediency of granting a drawback of 2 per cent. on all goods exported which had paid a town consumption duty of 10 per cent. or a high duty under Section V., we recommended to Government that a notification to this effect should be made, and that the Collector of Madras should be authorized to pay the drawback on the production of a certificate from the Sea Custom Collector and retrospectively to Messrs. Arbuthnot and Co.

1123. Unless this arrangement was adopted, the high duty on gruff goods could not we observed with propriety be collected on such articles as were likely to be exported.

1124. In cases where the duty on any articles had been reduced below 8 per cent., it would we conceived be proper to consider whether the duty on the Export of such articles should not be levied to the extent of the full Export rate. Mr. Ellis was desired to state to us his opinion on this subject and how the collection of the duty could be provided for.

1125. With regard to the commission Mr. Ellis remarked that the allowances of the Land Custom Department had been fixed by the orders of Government and had invariably been collected in exact conformity with them.

1126. Section 15, Regulation III. A. D. 1812 states:—"That the Collector and Deputy Collector of the Madras Town duties shall be entitled to receive such salary, allowance or commission on the amount of the duties realized under this Regulation as Government may direct.

1127. These orders of Government we remarked were contained in the old Regulations, none others having been issued and authorized the levy "of 5 per cent. on the duty collected." It appeared that the merchants in addition to the established duty paid a duty of 5 per cent. on the amount of duty levied which was appropriated to defray the allowances of the Collector and his Deputy. Messrs. Arbuthnot and Co. considered the Collector entitled to levy 5 per cent. on the amount of duty collected by him, that is on the amount of duty paid by them at Madras, but not on the amount of duty paid by Messrs. Arbuthnot and Co. at Madura.

Copy of the Bill.

Cotah Kistnamah Chetty.....Dr.	
To 21 candies, 1 maund,	
1 viss and 20 pollams of	
Cardamums accompanied	
by rowannah from Madras,	
Madras valuation at 200	
Pagodas per candy.....	4,211 39 30
Duty at 10 per cent....	421 8 35
Deduct the amount of inland	
duty as drawback as entered	
with rowannah.....	83 9 0
Remaining.....	337 44 35
Collector's fees at 5 per cent.	21 2 55
Pagodas.....	359 2 10
(Signed) F. W. ELLIS,	
Collector.	
Land Custom House, }	
11th January 1814. }	
(Signed) JUBANADAM,	
Darogah.	

1128. Mr. Ellis claimed as his commission 5 per cent. on Star Pagodas 421-8-35, which gave Star Pagodas 21-2-55. The sum of Star Pagodas 421-8-35 was the Madras duty on the Madras valuation of the Cardamums imported at 200 Pagodas per candy or Pagodas 4,211-39-30. Messrs. Arbuthnot and Co. paid at Madras at what valuation or rate was not specified, a duty of Pagodas 83-9 for which Mr. Ellis gave Messrs. Arbuthnot and Co. credit or what was the same thing actually collected or received from Messrs. Arbuthnot and Co. Pagodas 337-44-35 only. It was in this latter sum that Messrs. Arbuthnot and Co. considered the Collector's commission should be calculated.

1129. The question we observed turned entirely on the meaning of the following words:—
 "the Collector is authorized to levy a commission of 5 per cent. on the amount of duty collected on goods which pay duty." If Star Pagodas 421-8-35 were the sum collected by Mr. Ellis, then the demand we observed was correct, if Star Pagodas 337-44-35 were the sum collected by Mr. Ellis, then the interpretation put on the clause by Messrs. Arbuthnot and Co. was correct.

1130. In a case of an appeal of this nature, we deemed it our duty to interpret the Regulation strictly and according to its true meaning, although this interpretation might prove inconvenient to Government or to individuals.

1131. The section which authorized the levy of this commission was part of the old Regulation which had remained unrescinded. If it was intended to give more under the present Regulation for collecting the Land Customs than the section referred to described, and did actually give under the old Regulation, the section should have been rescinded, and a section introduced in the new Regulation defining the commission. Under the old Regulation 5 per cent. was levied on the duty actually collected. Rowannahs or certificates of the duty paid in the interior were not then admitted in part of payment or what was the same thing, no deduction was made for any previous inland duty which might have been paid. The commission was then levied on the sum actually received by the Land Custom Collector.

1132. It might be argued that the rowannah or certificate being received in part payment the total duty including the certificate was the duty collected at Madras. If this interpretation were admissible, the demand made by Mr. Ellis was correct, otherwise incorrect. In our opinion the Regulation would not admit of the forced interpretation "that the sum paid in the interior was part of the duty collected at Madras," or what was the same thing that the merchants importing must pay to the Collector at Madras a commission not only on the duty they paid at Madras, but also on whatever duty they might have paid in the interior.

1133. It might be said that if any person felt himself aggrieved by the levy of the commission in the manner hitherto levied, he was at liberty to try the question of the legality of the demand in the Zillah Court of Chingleput; this liberty the parties we observed would still possess should Government consider the interpretation put on the section by Mr. Ellis to be correct, but as the case was an appeal against the demand of a public Officer, it would not we thought be creditable for Government in cases where they demand the claim a just one, and had the means of redressing it to refer the parties to the Court to obtain that redress which it was in the power of Government to afford.

1134. As the interpretation put on the Regulation by us would, if correct of necessity reduce the Collectors and Deputy Collectors' receipts under the head of commission, we stated that with the permission of Government we would take into consideration the means of making up the deficiency. This we remarked might be done either by increasing legally the rate of commission by extending it legally to the total duty which would be due on the Madras valuation, or by increasing the commission or fees on some other branch of the Revenue under the Collector of Madras.

To Mr. Ellis, 1st, in Diary
 Cons., 5th September 1814.
 From do. 14th, in Cons., 20th
 October 1814.
 Proceedings of the Board, in
 Cons., 31st October 1814.

1135. We furnished the Collector of Madras with a copy of these Proceedings for his information, and having received Mr. Ellis's reply, we proceeded to the reconsideration of the subject at our meeting of the 31st October last.

1136. In order to prove that the valuation of the Cardamums established by the Land Custom neric for the quarter commencing on the 1st January 1814 was higher than it ought to have been, it appeared that Messrs. Arbuthnot and Co. had produced the evidence of Cotah Kistnamah Chetty, a native merchant, and of three other persons, tending to shew that in the month of July 1814, the former sold and the latter purchased a quantity of Cardamums at the rates of 6 and 7 Pagodas per maund.

1137. It was objected by the Collector that this evidence did not apply to the period on the average sales during which the neric valuation for the first quarter of 1814 was founded, viz., the period commencing on the 1st October and ending on the 31st December 1813. It was remarked also by the Collector that the sort was not stated of the Cardamums sold by C. Kistnamah Chetty to the three persons referred to.

1138. There was reason to believe that consignments of Cardamums had been received in the name of C. Kistnamah Chetty beyond the extent of the scales which had been already mentioned, and it was not improbable that the best might have been selected for exportation for the Europe market, in which case it seemed evident that any account sale of the refuse for the Eastern or the Home market could not prove the value of the original consignment.

1139. We did not know that any such operation as that which had been supposed really took place, but the case we remarked was possible, at least if not probable, and it served to shew that the evidence purchased by any particular account sale of the commodity was not conclusive.

1140. On the other hand the Collector stated that with respect to the materials from which the valuation of this quarter, viz., (the first quarter of 1814) was deduced, he took considerable pains to revise them when the case was first privately stated to him by Messrs. Arbuthnot and Co., and afterwards when it appeared in an official form, and that he adhered to the opinion which he formerly submitted that 10 Pagodas a maund was according to the intention of the Regulations a fair average price for the period in question.

1141. In the neric preceding the one in force in January last, when the Cardamums owned by Messrs. Arbuthnot and Co. were imported, it appeared that the first sort of this article had been rated as high as 12 Pagodas, and it was moreover stated that the valuation at which the Sea Customs had been collected throughout the whole of the present year had been 10 Pagodas per maund.

1142. Upon a consideration of all the circumstances of the case, we were of opinion that Messrs. Arbuthnot and Co. had not succeeded in establishing satisfactorily and conclusively that the neric valuation of Cardamums for the first quarter of 1814 was erroneous, and therefore that their claim to a refund on this account should not be admitted.

1143. The Collector in the same letter brought to our notice a representation from Messrs. Arbuthnot and Co. objecting to the valuation at which the duty was charged on certain cloves imported by them in the month of June last on account of Mr. Suffese dela Croiz.

1144. It appeared that the Collector called upon Messrs. Arbuthnot and Co. to furnish any evidence they might possess relative to the price of cloves during the quarter terminating on the 31st March 1814, tending to prove an overcharge in the valuation established by the Land Custom neric for the ensuing quarter, during which the importation of the consignment in question took place.

1145. In reply, it appeared that Messrs. Arbuthnot and Co. had sent to the Collector copy of a Sea Custom House Bill dated about the same period, and in which the valuation of cloves was entered at only 10 Pagodas per maund, while the valuation according to the Land Custom neric was 16½ Pagodas per maund.

1146. The Collector in explanation observed that he had ascertained that the prices charged at the Sea Custom House in the course of the present year varied from 14 to 10 Pagodas per maund; that at the Sea Custom House he understood goods were valued by actual appraisement founded on the actual market price at the time of importation, which, with respect to cloves suffered a very considerable temporary depression in consequence of the large quantity brought in the month of June by sea by Messrs. Arbuthnot and Co. and by land by Mr. Suffese dela Croiz.

1147. The Collector further stated that on receipt of the reference of Messrs. Arbuthnot and Co. on this subject, he examined in the Cutcherry the wholesale and retail dealers in this article by whom the prices of the first sort of cloves were admitted to have been as follows:—

WHOLESALE.				S. P.	F.	C.	RETAIL.				S. P.	F.	C.
In January 1814	...	...	...	16	0	0	In January	...	...	...	17	33	60
„ February „	...	...	...	15	22	44	„ February	...	...	...	17	22	40
„ March „	...	...	...	15	0	0	„ March	...	...	...	17	11	20

On the general average of which the neric valuation of the following quarter was founded.

1148. In supposing as Messrs. Arbuthnot and Co. evidently did, that the Government duties at the Land Custom House were leviable “on the true and the *bonâ fide* market prices,” or as they expressed themselves in their letter to the Collector regarding the cloves, “at so much *per cent. advalorem*,” it seemed that these gentlemen had not become acquainted with the recent changes which had taken place in the department of Land Customs. Upon the particular point in question, the change which had taken place was well explained in the following passage from the Collector's letter of the 9th April last:—

1149. According to the former practice, “an *advalorem* duty fixed by the appraiser according to the best information he could obtain of the prevailing prices was taken, but this was altered by Regulation III of 1812 (whether properly or not I have not here to contend, but certainly beneficially to the merchant) to a duty collected on a fixed tariff, periodically changeable indeed, but peremptorily fixed as to any particular period of time, the prices in which are not in any instance the true and *bonâ fide* prices of Madras, nor intended to be so, but an average of the general prices of the market taken from quarter to quarter.”

1150. In another part of the same letter, the Collector observed that “the result of the price thus obtained is generally highly favorable to the merchants, it being in fact founded on their

“own statements and accounts, but with respect to some kinds of goods, the demand for which is confined and the supply uncertain, it does occasionally happen that by the sudden introduction of a large quantity into the market, the prices of the day are at once reduced considerably below those of the Custom House neric.”

1151. We apprehended that the fluctuations of the markets were considerable in all countries, and if we mistook not, the Custom House duties in the countries where commerce is most favored are often levied according to a tariff materially differing from the current prices of the day; we were not aware of any fairer method of levying duties than by means of a tariff fixed with regard to any given period of time, but liable to periodical revision.

1152. In order that the merchants of this place might have an opportunity of satisfying themselves that the quarterly neric valuation was fair, we had on a former occasion desired that public notice might be given of the day from which the new neric valuation for each quarter would commence, with an intimation that all merchants would be at liberty to state to the Collector any objections which they might have to the proposed rates before they should commence to have effect. In his letter under consideration the Collector stated that previously to the quarterly modification of the neric which took place at the commencement of the present month, he published the notice directed by us and received no objection against any of the rates therein entered, we desired in order to prevent as far as practicable future complaints, that the prescribed notice should be henceforward periodically published in the *Government Gazette* in the English and native languages.

1153. With regard to the past, we were of opinion that Messrs. Arbuthnot and Co. had not made good their claim to any remission excepting that of 2 per cent. being the difference between the amount of the general duty and of the town consumption duty of Madras.

1154. In anticipation of the authority of the Government, we desired the Collector to pay the amount of the remission due on this principle to Messrs. Arbuthnot and Co. on the production by them of the necessary certificate from the Sea Custom House of the exportation of any portion of the Cardamums and Cloves on which they had paid the town consumption duty at the rate of 10 per cent.

1155. We further ordered the Collector to furnish transcript of the foregoing part of these Proceedings for the information of Messrs. Arbuthnot and Co.

1156. The question of the commission or fees on the customs receivable by the Collector and his Deputy was the only remaining one to be disposed of: This question, the Collector we observed had been already informed would be submitted for the consideration of the Government. To enable us to enter more fully into the subject, we desired the Collector to furnish a statement of the amount of those fees from the period at which the present distribution of three and two-fifths between himself and Deputy was established, and having recently received this statement we propose to address the Government on the subject immediately after the present Despatch.

1157. In a letter from the Secretary to Government in the Revenue Department under date the 4th January 1814 was enclosed for our information transcript of a correspondence which had passed between His Excellency the Governor of Ceylon and this Government relative to Regulation I, A.D. 1813 for determining the Import and Excise duties leviable on spirituous liquors imported into Madras.

1158. The Governor in Council in the letter abovementioned, expressed his desire to receive from us such observations as we might see fit to offer, as well on the general subject of the correspondence with the Ceylon Government, as on the particular suggestion contained in

Letter to the Government of Ceylon, Para. 7, in Cons., 10th January 1814.

the letter to the Governor of Ceylon regarding the conclusion of some arrangement between the two Governments for the supply of the quantity of Arrack required for the "consumption of Madras, and for the use of the Army after the term of the present contract expires."

It was remarked that if it should be found practicable and expedient to act upon that suggestion, no time should be lost in making the preliminary arrangements necessary for the purpose, and we were desired (in the case supposed) to communicate on the subject with the Commissary General.

1159. The observations contained in the letter addressed by this Government to the Governor of Ceylon on the general subject of the provisions of Regulation I., A. D. 1813 appeared to us to be so just and comprehensive as to leave to us no room for any additional remarks. All therefore that appeared to us to be necessary for us to do in the first instance was to call for the sentiments of the Collector of Madras relative to the probable extent of the future supply and the best means of providing it.

1160. In his letter in reply under date the 15th February last, the Collector stated that though for reasons which he had given it would obviously become necessary that measures should be taken for procuring regularly supplies of Arrack from Ceylon, he was not competent to form a judgment as to the best system of supply. He added that whatever system it might be resolved to adopt, the proper period of its commencement would appear to be that of the expiration of the existing contract, when a general plan might be advantageously arranged for the supply of the Army, the Town of Madras and those places in the interior in which from the vicinity of cantonments it might be considered expedient to forbid the sale of country Arrack.

1161. During the interval of time preceding the expiration of the existing contractor to the end of the year 1814, the Collector was of opinion that the best and most convenient mode of providing the quantity of Arrack which might be required for the consumption of the Presidency, would be by a temporary arrangement with the contractors.

1162. The Collector furnished a calculation which shewed that including every charge of godown rent, wastage, servants, &c., it was not probable that he should be enabled to supply the retail vendors with Arrack at a less price than Pagodas 40-30-61 per leaguer, while it appeared he had ascertained that the present contractors were willing to engage for the delivery under such rules as might be prescribed of whatever quantity might be required during the period in question at the rate of 43 Pagodas per leaguer, provided the quantity were not less than 500 leaguers.

1163. It would of course we observed be necessary to ensure to the contractors a demand to a certain extent, as well to enable them to make proper arrangements for meeting it, as to make it worth their while to undertake for the supply. The quantity for the consumption of the place during the year was estimated by the Collector at 600 leaguers (which he stated was rather above the supply of last year), but he supposed that there might be at least 200 leaguers already in the hands of individuals, which would reduce the quantity required from the contractors to meet the consumption to 400 leaguers.

1164. As the Collector had not been able accurately to ascertain the actual quantity of Arrack in private hands, it was we thought very possible that there might be a large quantity than that which he supposed, and that much less consequently than 400 leaguers might be

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required to make up the amount of the annual consumption. As however the quantity which might remain of the 500 leaguers proposed to be taken from the contractors would be applicable to the supply of the ensuing year, and, as the Collector had shewn that no loss would arise to Government from the arrangement, its adoption as a temporary measure was in our opinion advisable.

1165. That no loss could arise to Government was clear, because the retail dealers would be charged with the Arrack at the rate of 43 Pagodas per leaguer according as it might be received from the contractors for the purpose of being delivered to them, and at this rate with the addition of the excise duty of 100 Pagodas per leaguer, making altogether 143 Pagodas per leaguer, the Collector had shewn that the retail vendors would be enabled to sell with a profit of 30 per cent., at a rate per dram considerably below the late minimum price.

1166. It was true we remarked that the price proposed to be paid to the contractors was somewhat greater than that at which the Collector estimated that he could provide the required supply, but when it was considered that all trouble and risk was saved without any actual charge to Government, it appeared to us to be the most advisable plan which could be followed until the time should come when the whole concern of the supply should be vested in some public officer.

1167. We observed that if the Honorable the Governor in Council should sanction the proposition of receiving from the contractors the supply of Arrack for the consumption of the Presidency in 1814, it followed that there would be no occasion to make any immediate arrangement for obtaining a supply from Ceylon on account of the Revenue Department, and as regarded the Military Department, we had understood from communication with the Commissary General that no new supply would be required until towards the close of the year 1815.

1168. It was nevertheless we thought obviously desirable that some measures should be immediately taken towards determining upon the plan to be adopted for the supply and custody of Arrack for both the Military and Revenue Departments as soon as the present contract expired, and it appeared to us that the first step to be taken was to decide with regard to the purchase or otherwise of the buildings and vats now in use by the contractors.

1169. We stated that we had understood that the opinion of the Commissary General was adverse to the purchase, that he believed buildings and vats to the extent required for the Military Department might be obtained at an expense much below the probable amount of the purchase in question. He appeared also to think that if once the buildings, &c. were valued by arbitrators according to the existing agreements, the purchase must be completed.

1170. How far the opinion of the Commissary General might be well founded with regard to the inexpediency of purchasing the premises of the present contractors, it was not we remarked for us to form a judgment. We ventured however to express our conviction that, under the terms of the agreement it was quite optional with the Government to make the purchase or not, after a valuation might have been made, and if this opinion should prove to be well founded, it would we thought perhaps be desirable that the valuation should take place.

1171. We suggested that in the first instance perhaps it might be advisable that the Agent for the contractors should be required to state the terms on which he would consent to dispose of the buildings, and if it should be ultimately necessary to appoint a Committee to make the valuation, it should we observed be understood by both parties that the Government was not bound to take the buildings at the valuation which might be determined.

1172. When the question of the purchase of the present buildings or the erection of others should have been decided, it would remain we remarked to determine through what agency the duty of supply and custody should be conducted, whether the Commissary General and the Collector should each provide for the supply and custody of what each might require, or whether the duty be entrusted to one of these officers; or lastly, whether the duty of supply and custody should form a separate and distinct charge upon which both departments might indent as occasion might require.

1173. The annual quantity of Arrack required by the Commissary General, we understood was about 200,000 gallons, the quantity which would be required by the Collector of Madras it was probable, would not fall much short of 100,000 gallons, making together 300,000 gallons or 2,000 leaguers, and if the sale of imported Arrack should hereafter be substituted for that of country Arrack at the principal out-stations, the supply required for the Revenue Department would we observed be proportionally increased.

1174. We observed that if it should be considered that the annual provisions and custody of so large a store of Arrack might with propriety form a separate charge, both the Military and Revenue Departments would in this case desire their supplies from a common source, paying only the actual prime cost and charges, including the expense of the agency should not be considered expedient, we were decidedly of opinion that the provision and custody of stock required for the Revenue Department should be entrusted to the Collector of Madras.

1175. We submitted these Proceedings for the consideration of His Excellency the Honorable the Governor in Council under date the 2nd April last, with reference to the letters from the Secretary to Government in the Revenue Department under date the 4th January and 11th March 1814, which, we regarded as having been intended to draw forth our sentiments upon the general question of the future supply of Arrack for the different departments; at the same time we referred the Honorable the Governor in Council to a former Report from us connected with the same subject, bearing date the 29th October 1810.

1176. The orders of Government in reply were communicated to us by the Secretary to Government in the Revenue Department under date the 19th April last.

1177. His Excellency the Governor in Council agree in our opinion that the best time for arranging a plan for the future supply of Batavia Arrack for the consumption of Madras would be when the present contract for the supply of Arrack for the army expired, and we were informed that the Military Board had been instructed to communicate with us on that subject, before submitting to Government our opinion regarding the best plan for the future supply of the Army.

1178. In the meantime the Governor in Council approved of the arrangement into which the Collector of Madras proposed to enter with the Contractor for supplying the Army for such a number of leaguers of Arrack, not being less than five hundred, as might be required for the consumption of Madras before the end of 1814, (when the Army Contract would expire) at the rate of forty-three Pagodas per leaguer. It was stated that it would be proper, in concluding this agreement that provision should be made against the inconvenience which might result from any surplus of the stipulated quantity of five hundred leaguers being thrown upon the Collector's hands before he was prepared to receive it.

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From Mr. Woods, in Cons.,
2nd May 1814.

To the Chief Secretary, 21st,
in Cons., 21st July 1814.

From the Secretary to the
Military Board, 29th April, in
Cons., 5th May 1814.

To do. 5th, in Cons., 5th May
1814.

From do. 1st, in Cons., 11th
July 1814.

To the Collector of Madras,
11th July, in Cons., 11th July
1814.

From do. 20th, in Cons., 21st
July 1814.

1179. With reference to a subsequent letter from the Secretary to Government in the Military Department under date the 26th April last, we afterwards submitted for the information of the Honorable the Governor in Council the correspondence noted in the margin relative to the future supply and custody of the Arrack required in the Military and Revenue Departments.

1180. Our opinions on this subject we observed were briefly stated in a letter addressed to the Secretary to the Military Board under date the 5th May, to which the Military Board, it appeared had but generally referred in their recent Report to the Governor in Council.

1181. It had we perceived been recommended by the Military Board that the supply and custody of Arrack for both the Military and Revenue Departments should be exclusively vested in the Commissariat. This we remarked was the only material point on which there was any difference of opinion; it having been stated in the letter addressed to the Secretary to the Military Board, that the Board of Revenue did not consider it to be advisable either that the Commissariat should supply the Collector, or that the Collector should supply the Commissariat.

1182. On receiving a copy of the Military Board's Report, the question of the expediency of vesting in the Commissary General the duty of the supply and custody of the Arrack required in the Revenue Department was referred to the Collector of Madras, whose observations on the subject were contained in the letter noted in the margin.

1183. It appeared to us that among the few grounds which were stated by the Military Board in favor of the measure, there was not one which did not admit of being satisfactorily answered. It was clear we conceived that the apprehension of competition between the two departments was wholly unfounded. With regard to the saving of the expense of separate buildings for the Revenue Department, we observed that if the buildings proposed to be purchased from the present contractors were sufficiently extensive to accommodate the supply required for both departments, there appeared to be no difficulty in assigning to each department its due portion of the accommodation; it was stated that the buildings were so constructed as readily to admit of such division.

1184. As to the charges of custody, the Collector remarked that "the keeping of a given quantity of liquor for a given period would always, according to the mode in which it was kept in vats, casks, &c., cause a certain expense; the items of this expense and their rates are well known, and may be considered as fixed, nor can the circumstance of their being paid from one or more departments make any alteration in their amount."

1185. We did not think it necessary to reply to the observations of the Military Board relative to the superior efficiency of control likely to be exercised by the Commissariat; but we nevertheless ventured to express our entire concurrence in an observation incidentally thrown out by the Collector of Madras, "that it might be ultimately beneficial to Government to be enabled, by placing the custody of Arrack under separate authorities, to compare, and thereby efficiently to check the expenditure of each."

1186. We thought it extremely desirable that the receipts, charges and management of each department should be kept as distinct as possible. If the custody of the Arrack imported under a general plan from Ceylon could be kept as cheaply by the Collector as by the Commissariat, the necessity of an exclusive custody by that department was done away, but if the custody

of the whole liquor by that department would be any saving to the Revenue Department or to the public generally, we had no wish to press the subject of a separate custody when it was to be attended with public inconvenience or an increase of expense.

1187. The 9th Para. of the Report of the Military Board contained a passage upon which we were desirous to offer a few observations. "Having stated" (they remarked) "that the buildings which we recommend to be purchased will contain a stock equal to the demands of both departments, it seems necessary to point out that at the expiration of the contract there will be a supply of Arrack on hand sufficient for the consumption of the Military Department for two years, and as the quantity of Arrack required for the Civil Department has been estimated at about 600 leaguers, it cannot we conceive be difficult to arrange the supply in such a manner as to meet the requisition of the Collector without encroaching upon the stock which must be kept up for the European troops."

1188. As this Military stock of Arrack with all its charges bore in comparison a very high price, we hoped that no part of it would be transferred to the Revenue Department unless it would be delivered at a price to be previously agreed upon, and not exceeding that at which good Arrack is procurable in the market.

1189. Upon the occasion of a former reference on a similar subject, we were informed that the point in question involved only an adjustment of account; we begged leave however respectfully to offer our opinion that it involved rather an embarrassment of the accounts, more likely to produce error than adjustment, inasmuch as it sunk receipts in one department to cover loss in another.

1190. With reference to the above letter upon the subject, of which no communication in reply had been received, we again addressed the Government on the 5th December last, submitting two letters from the Collector of Madras, and requesting the orders of Government as to the arrangement to be made for the custody of the Arrack that would remain in the hands of the contractors at the expiration of their contract (on the 31st December last.)

1191. It appeared that according to the average monthly demand, the quantity remaining in the hands of the contractors at the end of 1814 might be estimated at 41,313.

1192. Mr. Machonochie proposed to continue the charge of the remaining quantity at the risk of the Company, receiving an allowance for servants and the trouble and risk of keeping it, and to issue it as it might be required at the established rates. To this proposal Mr. Ellis we observed objected that the risk and expense for which Mr. Machonochie required a remuneration were allowed for in the price of the Arrack as paid to the contractors. He therefore recommended the adoption in preference of the other arrangement proposed by Mr. Machonochie, namely, that the value of the Arrack undelivered on the 31st of December should be paid to the contractor, and that it should be made over by him at any future convenient period to any person authorized by the Government to receive it less,* such quantity as might in the meantime be issued on the indent of the Collector.

1193. We stated that we were not aware of any objection to this latter proposition, which we begged leave therefore to recommend for adoption should no other or better arrangement be in the contemplation of Government.

1194. In reply to these communications the orders of Government were transmitted to us under date the 13th December last.

1195. The Governor in Council transmitted for our information and guidance copies of letters to the Military Board and to the Commissary General, explaining the new system for the

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supply of Arrack for the Civil and Military branches of the public service which was to take effect from the end of the year 1814, and stated that it would be necessary that the Collector of Madras should communicate with the Commissary General with regard to the most convenient mode of obtaining the supplies of Arrack which he might from time to time require, and also to the quality of the spirits supplied to him and the rate at which he was to be charged for it, but the Governor in Council did not apprehend that any difficulty would be experienced in adjusting these points to the mutual satisfaction of the two parties concerned; should a difference of opinion on any point arise between them, they were desired, pending the reference to higher authority which would necessarily follow, to take care not to create either embarrassment or delay in conducting the public service.

1196. The Governor in Council approved of the recommendation of the Collector of Madras that the contractor should be paid for the balance of Arrack contracted for which might remain on his hand at the end of the year 1814, but desired that the whole quantity might be delivered over to the Commissary General as soon as that officer was ready to receive it.

To Mr. Ellis, 22nd December,
in Diary Cons., 2nd January
1815.

1197. Orders to this effect were issued to Mr. Ellis.

VEESABUDDY AND MOTURPAH OR TAXES ON INCOME, PROPERTY, TRADE OR PROFESSIONS.

1198. One of the principles of the plan for the Settlement of the Land Revenue on a Decennial Lease, to become (as had been originally intended) eventually permanent, was that the Settlement should be formed exclusively of all personal and professional taxes, licenses, house and shop taxes, and generally of every species of Revenue not immediately arising from, or connected with, the produce of the soil.

1199. Our Proceedings under date the 2nd March 1812 containing the opinions of the late Principal Collector in the Ceded Districts, with our observations and instructions on this subject were circulated for the guidance of the Collectors of the several Districts into which it had been ordered that the proposed Lease Settlement should be carried into effect.

1200. In these Proceedings reference was made to the draft of a Regulation which the Collectors in the Ceded Districts had been required to prepare, and which, it was thought, might serve as the foundation of a Regulation applicable to all the Provinces in the meantime as respected the Collectors generally. We desired that in forming the Lease Settlement, the amount of the taxes in question should be distinguished from the land rent proper, though it might for a while be expedient that the collection thereof should be left with the Renters, and we concluded with expressing our expectation that, upon the occasion of reporting upon the Lease Settlement, the Collectors would "furnish distinct accounts of the taxes thus proposed to be separated from the land rent; and that they would enter into such explanations and offer such suggestions as might be calculated to promote the object of the early adjustment of those taxes upon satisfactory and uniform principles."

1201. The only Reports as yet received on the introduction of the Lease Settlement were those of the Collectors of the undermentioned districts.

Bollary and Cuddapah Ceded Districts.
Northern Division and Southern Division of Arcot.
Nellore.

1202. The Collectors of the two divisions of the Ceded districts had respectively furnished the draft of a Regulation relative to the taxes under consideration, and in other respects, had fully complied with our instructions. We observed that in a subsequent part of these Proceedings we should have occasion to refer particularly to the information which had been communicated

by Mr. Chaplin and Mr. Ross; but preparatory thereto we considered that it would be convenient to examine the state of the information received on the same subject from the Collectors of the three other districts abovementioned.

NORTH ARCOT.
Report from Mr. Graeme,
dated 25th August, in Cons.,
12th October 1812.

1203. The information afforded by the Collector in the Northern Division of Arcot was contained in the passage of his Report hereunder recited.

1204. "By the revised Moochilka entered into by the Renters, a copy and translation of which I have now the honor to submit, the Board will perceive that the article of Revenue called Sornadayum or Pullaputtada has been excluded from the rent and placed beyond their control."

1205. "On a former occasion, when certain estates in the Barahmahli were to be made over to the proprietors, I hesitated about relinquishing the Sornadayum tax, which appeared to me then, as it does now in the light of a professional tax, and I referred the point for the decision of your Board, who settled that it was to be considered as ground rent, and transferred to the proprietors of the estimated resources of whose estates it formed a part."

1206. "There can be very little doubt of the expediency of retaining it in the hands of Government as an available branch of Revenue. The Pullaputtada or Sornadayum of these districts comprehends taxes upon the following articles:—

1. Houses,
2. Bazaars,
3. Mundies,
4. Mudgees,
5. Looms for weaving cloths,
6. Looms for weaving cumblies,
7. Looms for weaving gunnies,
8. " for " mats,
9. Kota,
10. Oil Monger's mills,
11. Ovens for melting ores,
12. Charcoal,
13. Paper manufacture,
14. Indigo "
15. Cloth Painters,
16. Cauvilgars Wurtunnah from Monigars,
17. Golacaurum or Shepherds,
18. Tusteeck Deostauns Wurtunnah,
19. Kilns of Chunam and Tiles,
20. Maul Sun Kalum,
21. Palmyra Jaggery Merchants.

1207. "The Sornadayum of these districts amounts to Star Pagodas 9,096-19-1. Whether it is that the Ceded Districts export a greater proportion of their produce, and therefore employ a greater number of merchants of extensive capital to carry on the trade, whose profits are greater, and who can better bear this tax, or whether the tax having been originally very high in some place before the assumption, less difficulty has been found in keeping it so, or in raising it in other places where it was comparatively low by referring to those where it was high; whilst in these districts the produce circulates and the trade is confined chiefly within them and may be carried on without embarking any capital by petty merchants, and even the Ryots themselves are at present points of mere conjecture, which I cannot pass to any decisive and

"satisfactory result, in order to account for the great difference in the proportionate amount of this tax which exists between the Ceded Districts and this Province."

1208. "In conducting this branch of Revenue since the assumption of the country, the amount of collections in former times seems to have been adhered to as the limit of demand, except in cases of the arrival of new subjects, no attempt appears to have been made for a long time to raise the rate of the tax."

1209. "It is probable the heterogeneous intermixture of authority which distracted the country during the management of the Nabobs, composed of Sirkar servants, Jaghierdars, Poligars, Zemindars and Cavilgars, by enabling the subjects of the tax to flee to the protection of an independent power and elude the tax, rendered the imposition of a professedly increased rate futile. Recourse therefore was had to expedients such as the times suggested, of deriving as much advantage as possible from the profits of those upon whom the tax felt. These though arbitrary and sometimes ruinous were often plausible, and were attempted to be justified by some plea of existing necessity or right, and not being so open, or falling so generally or indiscriminately as a professed increase of rate, did not at once unite the whole body in one common resistance."

1210. "The nominal tax therefore did not much fluctuate, even during the management of the Nabobs, and as it was taken as the criterion of subsequent assessments, it has become even more permanent since the assumption, whilst the subjects of it have enjoyed quietly all the benefit accruing from a cessation of the vexatious impositions to which they were formerly liable."

1211. "The term of its duration and the idea of its permanency seems indeed to have checked any recent attempt at innovation, though it must be acknowledged that idea has been carried beyond what expediency or even justice, and an observance of engagements or old customs required."

1212. "The tax on trade and professions is acknowledged to be very unequal in these districts, in some places confessedly admitting of increase, and in others where the profit has been adventitious, arising from such circumstances as the former existence of military establishments now withdrawn requiring to be reduced."

1213. "The present tax is stated to be at different places two, three and four per cent. upon income, and in one place as high as eight. Referring to the old collections and the circumstances under which the trade of these districts is carried on, it would not perhaps be safe immediately to raise the tax generally to more than five per cent. upon income. This it is calculated will produce an increase of Star Pagodas 6,000 per annum."

1214. "Even when the rate is fixed, the Revenue of this branch would be liable to fluctuation in the hands of the Renters and render their payments uncertain, but as the Government demand would follow the subjects of it wherever they might go, the management of it by Government would keep it steady."

1215. "To render the collections under this head legal and efficient, it appears only necessary to provide by a Regulation that Collectors may, under the orders of the Board and of Government, increase the tax upon the present subjects of it according as the profits of trade may warrant, place it upon new comers who may engage in the trade or profession which has hitherto been liable to the tax, extend it to persons of those trades or professions who have hitherto enjoyed particular exemption distinct from the rest of their community, and even to trades and professions which have been partially or wholly exempt from it."

1216. "The town of Arcot for instance is the only place in these districts where the bricklayers have paid the Sornadayum tax. It is true they dispute the right of exacting it even here,

"but it is desirable that Government should possess the right to demand it according to circumstances of which they are to judge or to extend it to other places."

1217. "Under the precaution of the previous sanction of the Board and of Government, and under the numerous checks upon the abuse of authority introduced with the judicial system, there is little fear of this tax being made to bear too heavy or to fall where it should not be applied."

SOUTH ARCOT.
Report of Mr. Ravenshaw, 4th,
in Cons., 26th October 1812.

1218. The observations of the late Collector in the Southern Division of Arcot on the subject of the proposed arrangement for the separation of the personal and professional taxes from the land rent proper, were contained in the two following short paragraphs of his Report.

1219. "The permanent rent has been formed as directed exclusive of all professional and personal taxes, licenses, houses and shop taxes, and every species of Revenue independent of the immediate produce of the soil as well as exclusive of all land Enams not hitherto resumed, and every species of Government Revenue arising from the immediate produce of the soil has been included in it."

1220. "The taxes and other items of Revenue so excluded will form the subject of a future Report. Those taxes at present bear very unequally on the rich and poor, and many particularly of the former, are altogether exempt from them. They are a source of Revenue highly im-
"proveable."

1221. The supplementary Report adverted to by Mr. Ravenshaw had not as yet been furnished, and though it appeared that in forming the Lease Settlement, the taxes in question had been kept distinct from the land rent, we did not find any account or information either as to the particular nature of the several taxes or as to their amount.

1222. Our instructions relative to the separation of the extraneous taxes from the land rent had not been attended with a more satisfactory result in the Nellore District.

The Report of Mr. Fraser,
dated 26th April, received 14th
June and entered in Cons.,
16th June 1814.

1223. The Report received from Mr. Fraser relative to the Lease Settlement contained nothing farther on this subject than the following paragraph.

1224. "In the directions transmitted to me, I was required to enter upon the subject of the moturpha and professional taxes, as well as to insert a draft of what I considered ought to be put into the new Regulation concerning the decennial rents. The first of these subjects is so complicated and involves so long a detail, that I think it much better to postpone it until a future period, as it seems to me that it will be time enough to discuss the subject, when it has been determined to separate the moturpha from the land rents, a measure which has not yet been resolved upon, they being both hitherto blended together in all the villages of this Col-
"lectorate, and their separation will be an operation attended with considerable labour and no small perplexity, so much so indeed, that if not inconsistent with the general system in other res-
"pects, I would recommend their being permitted to remain as they are, if not permanently at
"all events until the decennial and permanent rents have been firmly established, for the people
"are very jealous of any innovations upon them, and will look upon a sudden interference in this
"respect as a breaking of the original agreements made with them on the part of the Govern-
"ment."

1225. Our orders for the separation of the taxes in question from the land rent having been distinct and positive, Mr. Fraser's apparently strange neglect of those orders had been pointed out to him; and it had at the same time been estimated to him, that though he might have found the separation

a work of considerable difficulty, there could have been none in inserting a clause on the Puttah declaratory of the intention of Government to make the separation as soon as circumstances might permit. This he was informed must still be done. In reply he subsequently furnished the following explanation.

1226. "In respect to the Moturpha, I must acknowledge a piece of inadvertence in the 50th paragraph of my Report, but it will not I trust be attended with any such serious inconvenience as your Board seem to apprehend." Instead of saying when it has been determined to separate the Moturpha from the Land Rents, it ought to have been "when it has been determined to separate the collection of the Moturpha from that of the Land Rents and then the paragraphs would have been nearly correct. My remaining throughout was, not to permit the adjustment of the Moturpha to interfere with the immediate conclusion of the Village Settlement of the Land Revenue. I have carefully provided for this in the Put-
"tum which I have given to the inhabitants, so that there can be no objection to the separation as soon as the terms can be arranged, and the measure is now in progress, and will be accomplished as soon as possible, but it will as yet occupy a considerable time. I do not estimate the amount at present brought to account at more than Star Pagodas 20,000, but I apprehend that somewhat more may be misappropriated. I enclose herewith an account particulars of the items of the Moturpha, many of which appear to me oppressive."

* NOTE.

That is, the eventual separation. The following is an extract from the Puttah, a cowle of which a copy was submitted by Mr. Fraser on this occasion. "No items collected under the head of Moturpha are hereafter to be included in the land rent."

"Therefore previous to giving the permanent cowle the Moturpha is to be deducted from the Land Rent, but until further directions from the Sircar, you will collect the items of Moturpha as usual."

1227. The account here referred to, which was merely a list of the several heads or items of the taxes as follows:—

Tax on Banians' houses.

- " on Weavers.
- " on Palanqueen boys.
- " on Boat people.
- " on Toolivandloo or large boat people.
- " on Fishers.
- " on Gold-smiths.
- " on Brass-smiths.
- " on Black-smiths.
- " on Cart people conveying firewood.
- " on Perfume sellers.
- " on Bullock hire people.
- " on Barevaandloo or Shopkeepers.
- " on Woopparoo people or Tank diggers.
- " on Bulijaloo or Gentoo Merchants.
- " on Gold-finders.
- " on Dyers.
- " on Gunny makers.
- " on Painters.
- " on Chucklers.
- " on Sawyers.
- " on Shepherds.

Tax on Cotton spinners.

- „ on Oil mongers.
- „ on Iron sand diggers.
- „ on Earthen Bangles (Gauzooloo Punnoo.)
- „ on Gauzoo Appoo or Salt produced from barren land and used in medicine.
- „ on Shoe makers.

Setty Cutnum or tax received from head Settles in the towns.

Tax on Potmakers.

- „ on Indigo makers.
- „ on Maderloo or Bamboo basket makers struck off by Mr. Travers.
- „ on Yerrecala people or basket makers „ „
- „ on Butchers „ „
- „ on Greens' sellers „ „
- „ on Tin makers „ „
- „ on Toddy trees.
- „ on Date trees.

1228. Such we observed was the information which had been presented to us with regard to the taxes personal and professional in three out of the five districts, whence reports on the establishments of the decennial lease had then been received. In proceeding to the consideration of this subject, we deemed it needless to say how imperfect this information was. The taxes in question, it was sufficiently known had been hitherto mixed in the general accounts and collected with the Land Rent, in fact we observed they had been hitherto considered as forming part of the Land Rent. Hence it might have arisen that they had not hitherto undergone a separate or systematic examination. They may be remarked in different districts, as well with respect to their objects, as with respect to the modes of assessment, and in different parts also of the same district, the rates considerably vary at which the same trade, caste, or profession is assessed, little more indeed we stated was known to us than that the *customary* assessment under the denominations of Moturpha, Swornadayum, &c. was included in the Settlement of the Land Rent of every village, but what the precise custom was, what were its variations in different districts and in different parts of the same district; by what rules the increase or diminution of the assessment was governed, and how its distribution was regulated under the changes which must take place in ever-varying succession, with respect to the condition and numbers of contributors; were we declared, points upon which it would be difficult to trace on our records any clear or systematic exposition.

1229. It occurred however to us, that *principles* might be laid down according to the one or the other of which, all taxes partaking of the nature of an assessment on property, income or professions, must necessarily be regulated; viz., that they must be regulated either upon *fixed data* (for example) like the land tax in England, which is assessed at a certain rate upon a *fixed valuation*, or upon *data liable to variation* like the property tax, which is assessed at certain rates upon a valuation or statement constantly subject to increase or diminution.

1230. It was obvious we observed that a tax assessed according to fixed data, could not (any more than a tax assessed according to variable data) remain stationary as respects the individuals who contribute to it. Supposing the contribution of a particular province or a particular place to be determined, in whatsoever manner, by (for instance) an average of the collections of former years, which Mr Graeme had stated appeared to have been hitherto "considered as the limit of demand" in his district; or supposing a fixed sum to have been established as tax

payable by a particular trade, caste or profession in any province or place, it was manifest we observed that at the trade past from one individual to another, or as the caste, or profession augmented or diminished in number, the quota of assessment upon individuals must require to be adjusted.

1231. We observed that in the consideration of the subject under discussion, the question naturally presented itself as to how far the taxes paid in the different provinces under this Government by various classes of Merchants, Tradesmen and Artisans, or by various castes and professions; were to be regarded in the light of fixed taxes, of which the distribution only required to be regulated, or how far they were to be considered as liable to be increased or reduced (as well as adjusted) in proportion as the profits of trade and industry, or the numbers of those composing the castes and professions might increase or be diminished.

1232. It had been stated we remarked by the Collector in the Northern Division of Arcot, that the amount of the collections in former times seemed to have been adhered to as the limit of demand—"except in cases of the arrival of new subjects," an exception which, though it might not perhaps have been always attended to, must frequently have occurred and evidently implied the liability of the taxes to be extended. It implied that though the *rates* of contribution might have been considered as fixed, the amount of the contribution was not, "The idea of its permanence" (observed Mr. Graeme in another part of his Report) "seems indeed to have checked any recent attempt at innovation, though it must be acknowledged that idea has been carried beyond what expediency, or even justice and an observance of engagements: or old customs required."

1233. It might indeed we added be observed generally that in whatever state the taxes under consideration had been found in the different provinces, at the respective periods of their acquisition, in the same state had they with few exceptions been allowed to remain. By those who might be capable of philosophical reflection, the foregoing admission would not we conceived be deemed to be a matter of reproach, for independently of the various and complicated duties which necessarily engage the first attention of recently established Governments, the policy we remarked was obvious of abstaining under such circumstances from measures which might wear the appearance or be liable to the imputation of innovation. Defect of knowledge was another cause we observed which must ever operate against the speedy accomplishment of salutary reforms, since information, the only solid basis of improvement, was not in general to be otherwise than gradually acquired.

1234. But whether a measure which so far as we were aware had never yet been attempted in the provinces subordinate to the other Presidencies of India, ought or ought not to have been earlier carried into execution in the provinces subordinate to this Presidency, it was extremely natural we observed that the unchanged state in which the taxes in question had generally been suffered to remain should have favored an opinion of the permanency of the footing on which they had so long been established, we had however little room to doubt that whatever local variation might be found to exist, as well with regard to the objects of the taxes in question as to the modes of assessment; that however various, or however imperfect might have been the *execution* of the plan, the *principle* had been to assess the profits of industry and stock and the income of professions in common with the produce of the land; and it would not therefore we conceived be difficult to satisfy the people that the Government possessed a fair and legitimate right to lower, increase or modify the Revenue derived from this source according as the means of the contributors might have undergone, or might hereafter undergo a change. It might we observed be expected that the difficulty of improving this branch of Revenue would be less in districts where the taxes were found to be already on a comparatively extended and systematic scale, than in districts where they had been more partially established; but even in those it seemed reasonable to hope that some considerable improvement might be progressively effected.

1235. As Colonel Munro was the first among the officers of Government from whom the principle of the taxes upon Trades, Castes and Professions had obtained due consideration, so also we remarked it appeared that the Ceded Districts were the only provinces in which the assessment thereof had as yet undergone any material improvement, a new distribution of the amount derived from this source in each talook of the Ceded Districts had been commenced by that officer, and had been pursued by his successors, according to a plan laid by him, and which provided at the same time for an augmentation in those talooks where the amount of the assessment shall be found to fall below the proportion which it bore

in other talooks to the supposed income of the contributors.

1236. In those districts we observed the assessment on the income or profits of Merchants, Tradesmen and others engaged in any mercantile adventure or concern, had from the method of levying it, acquired the denomination of "Veesabuddy," and was distinguished from the "Moturpha," which last term applied to the assessment payable by persons exercising Arts or Professions of any description.

1237. The Revenue derived from the "Veesabuddy" and "Moturpha" in the two divisions of the Ceded Districts, as it stood in Fusly 1221 appeared from the Reports under consideration, to have amounted in the aggregate to the sum of Star Pagodas 1,14,968-24-6 as shewn in the subjoined Abstract.

	FUSLY 1221.								
	Veesabuddy.			Moturpha.			Total.		
Bellary	29,814	37	21	53,065	28	76	82,880	21	70
Cuddapah	18,063	8	48	14,024	39	21	32,088	2	69
	47,878	...	69	67,090	23	17	1,14,968	24	6

1238. It seemed to us advisable to insert in this part of our Proceedings extracts from the communications which had been received from the Collectors in Bellary and Cuddapah respectively, relative to the Veesabuddy and Moturpha, in order as well to serve as a foundation for the final observations which we should have to make on the subject, as to convey more fully to other Collectors that information which it was desirable they should possess, and which would thus be furnished to them in a connected point of view by the circulation of our Minute here recited.

1239. "The principle" (observed Mr. Chaplin) on which the Veesabuddy or tax upon the profits of trade is founded, have been so fully stated by Colonel Munro as to render any further illustration of them almost unnecessary. It is strictly speaking an income tax, which is extended to all merchants engaged in trade or adventure of any description, and is distinguished from the Moturpha, which comprehends all persons exercising any Art or Profession. The data on which to proceed in fixing the assessment of each talook have been also sufficiently explained. The accounts of Exports and Imports, the population, the produce and consumption, and the usual profits of trade were taken into consideration by Colonel Munro, and an estimate

"dowle for each district, which may be calculated to amount to somewhat more than 10 per cent. upon the aggregate gains of the whole body of merchants was established. The assessment was gradually to be augmented to this standard, (which it has generally attained in this Zillah) throughout the Ceded Districts. But as the talooks belonging to Cuddapah were far from being raised to this level, the greater part of the increase was imposed upon them, and it may no doubt be easily realized (with some modification however) in the course of a few years, when the system shall have been matured and the mode of assessment and collection rendered legal by Regulation, the want of which appears to have been the chief obstacle to the improvement of this branch of the Revenue in that Zillah. In the districts

* Fusly 1221.

"of Bellary the aggregate exceeds the original dowle this year,* though the Revenue of particular districts falls somewhat short of it, but it no where presses particularly heavy upon the inhabitants; on the contrary it is generally collected with the utmost facility and with very inconsiderable balances. In regard to the mode of distributing the tax, it appears to me to be abundantly simple. The merchants settle amongst themselves with the assistance of the Cutcherry and by means of arbitrators, the relative proportions which they are to pay respectively. Their personal interests induce them to come forward with all the information in their possession respecting the means of others in order to prevent the tax from falling too heavily upon themselves. A good deal of debate generally ensues before an individual will consent to any increase of his own imposition, but the point is almost always satisfactorily settled by referees; two of whom are chosen by the party, and two by the other merchants. The ratio of proportions of shares or veesees, as they are called of each individual being fixed, the whole number is added together and the quofa which has been assessed upon the talook is then divided by the number of veesees. The Board will, I think, perceive at once the mode in which these disputes of individuals are adjusted by perusing the enclosed translation in abstract containing the substance of a takeed which I issued to the Amildars of districts, who were directed this year to make a new distribution of the tax. From this document it will be observed that the amount of each person's contribution is settled exclusively by referees or arbitrators, and that it is done with tolerable fairness may be concluded from the fact that I have scarcely had a single complaint preferred to me on the ground of inequality of distribution, although the assessment of 16 talooks was made exclusively by the Amildars without my immediate superintendence. I will not go the length of saying that no inequalities have occurred, because I am aware that the lower classes from not being sufficiently acquainted with the system, still permit the higher classes to escape with a much lighter share of the general burthen than they ought to contribute; but I have no doubt that they will from year to year acquire better knowledge of their own interests, until at last the errors of distribution shall be almost entirely corrected and all classes assessed as they ought to be, with reference to their actual circumstances."

* NOTE.—Mr. Chaplin we remarked should perhaps rather have said the "Land Tax," which it is believed approaches nearer in principle to the Veesabuddy than the "Property Tax;" the Land Tax is rated at so many shillings in the pound upon the income of the several counties, which income is taken at a certain fixed valuation—the sum thus charged upon each county (both real and personal property being liable thereto) is assessed upon individuals by Commissioners who are generally the principal landholders of the county and their officers.

1240. "In the draft of the Regulation which I have now the honor to submit, I have endeavoured to define the rules for determining by means of referees, the share of the tax which each person is to pay to Government, and in doing so I have followed almost entirely the principles which have been heretofore observed. It seems so plain as to need no particular elucidation, and as it coincides very nearly with one of the modes of settling the Property Tax in England, it will not perhaps be deemed liable to any serious objections. I have avoided any unnecessary detail, which might tend to perplex what is at present extremely simple and obvious, nor have I thought it necessary to insert forms of Puttahs and Moochil-kas, as these matters of minor importance may safely be left to the discretion of the local authorities."

1241. "The Board will observe that I have left an opening in the fourth clause for extending the system of Veasabuddy generally to all classes comprehended under the term of Moturpha, or persons exercising trades* and professions, most of whom are at present rated according to the proportion of their respective business: several of these, such as weavers, dyers, blanket manufacturers, cotton cleaners, bangle manufacturers, &c., &c., &c., ought perhaps to be included in the Veasabuddy, but with respect to them and to the Moturpha in general, or house tax (as it is erroneously denominated) it must remain at present as it now stands, subject to future consideration, for I am quite unprepared to suggest any definite rules for ascertaining the amount to be paid by individuals subject to it. The tax varies in its proportion in every district, and almost in every village according to local usage, and any sudden innovation would create a great deal of clamour and probably prove injurious to the Revenue. It is at present collected rather on the principle of a real than a personal imposition, and is proportioned as correctly as can be estimated to the gains of each individual craft or profession. From the nature of it, it is of course somewhat arbitrary, for the profits of art or labour are susceptible of a discretionary computation only, but it is our duty to be moderate in our demands, and where the imposition may be found at all oppressive, it may be left to the Collector to make such annual abatement as may be deemed necessary."

1242. "Both the Veasabuddy and Moturpha being in effect taxes on income, they must necessarily become unequal in proportion to the constant fluctuation of the profits of trade; they ought therefore to be re-distributed and corrected frequently in order to prevent their operation from being burthensome upon individuals, and the policy of keeping them separate from the Land Revenue on this account cannot be questioned."

1243. The following passage was taken from the Report of the Collector of Cuddapah on the Decennial Lease Settlement of that district.

1244. "The Veasabuddy, Moturpha and Baze* Báb having now been entirely separated from the Land Revenue, I have the honor, in compliance with your Board's instructions to submit a draft of a Regulation to legalize the former of these taxes, and to suggest some rules for the future assessment and collection of the others. The draft varies but little from that sent by Mr. Chaplin. It should have been submitted long ago, but I have been trying whether I could by some means assimilate the Veasabuddy and Moturpha nearly, as to bring them within the scope of one Regulation, and to collect them exactly in the same manner. The preparation of the Moturpha accounts from the intimate manner in which they were formerly blended with the land rent, took up a great deal of time, and after all I have not succeeded in my object, and the Regulation which I now propose, like that of Mr. Chaplin, merely prescribes rules for the Veasabuddy, leaving the Moturpha and Baze Bab to be collected under the orders of the Board generally. The plan I have to propose for the future assessment and collection of the Moturpha will however bring it pretty near to the Veasabuddy by allowing the greater part of those paying it to assess themselves, or rather to distribute amongst themselves their several shares of the general assessment."

Veasabuddy.

1245. "This principle of the Veasabuddy is excellent, but still there is one great objection to the tax, viz., the uncertainty with which the gross amount must be fixed upon a district or talook. The data upon which Colonel Munro made his estimate are the best certainly which can be obtained, but experience has shewn that the detail of the estimate was still very imperfect. The Statement No. 12 will explain to your Board the mode in which the Veasabuddy Tax was assessed on this Zillah last year, and its inequalities will be apparent."

1246. "The person who pays the highest Veasabuddy in the Zillah is a merchant of Gidaloore. The proportion which this person contributes is perhaps very fair when compared with the other traders in his own talook, but is quite the contrary when compared with those of the rest of the Zillah, of whom at least a dozen carry on a greater and more thriving trade than he does, and are much more able to pay at a high rate; as the Veasabuddy is regulated, this man's contribution cannot be reduced without a proportionate reduction on every other trader in the same talook."

1247. "Dovoor is certainly the first trading talook of the Zillah, in it the highest rate of contribution is Star Pagodas 13-42-43, and the lowest Star Pagodas 0-6-12½; the average per man in Fusly 1221 was Star Pagodas 1-43-18, and taking the same number of men, the average on Colonel Munro's estimate would be Star Pagodas 1-43-5½. In Doopad, the poorest and least trading talook, the highest rate is Star Pagodas 16, the lowest is Star Pagodas 0-1-70, the average paid last year was Star Pagodas 1-10-15½, and if the whole sum estimated had been collected, the average would have been Star Pagodas 2-39-6½."

1248. "In Chintahgoontah, the lowest sum contributed is fanams 19-55, in Cumbum it is only 37½ cash; can there be a proportionate difference between the circumstances of the contributors in the two talooks? The traders of each talook are perhaps as I have said before, very fairly assessed in respect to each other, but I think this statement shews how very much it is the contrary when the quotas of the traders of the whole district came to be examined with each other. This proceeds from the imperfection of the data upon which the general estimate is formed, which lead to the great disproportion in which it is assessed upon the talooks."

1249. "I do not consider the gross estimate of the Veasabuddy made by Colonel Munro as too high, but I think it ought to be very differently divided upon the different talooks, and as soon as a Regulation is passed, I propose to revise it, though in doing so we lose sight of the accounts on which the estimate was formed, which were made out Talookwar; at present I must acknowledge that I find the collection of this tax a matter of no small difficulty. I then propose calling together the 40 principal merchants (vide column 10 of the Statement) and by ascertaining the relative circumstances of these persons, and from them the circumstances of their respective talooks, I hope to be enabled to make a more satisfactory distribution of the total amount of the tax."

1250. "In neither of the plans proposed by Mr. Chaplin or myself is there any very minute detail of the mode of assessing the Veasabuddy on each individual, and after much consideration of the subject, I am inclined to think that it will be better not to attempt any such. I have the heads of an old Bengal* Police Regulation, now abolished similar to the Veasabuddy, where the tax was distributed by assessors, but I think that our mode of assessment is much better than the one there laid down. Merchants being interested could not with safety be appointed as assessors, and were the tax to be distributed by persons appointed by the Sirkar, who are unacquainted with the circumstances of the merchants, an investigation of books and accounts would in every case become necessary, than which nothing can be imagined more obnoxious to the trading community. Little or nothing of the sort is necessary if the business be left to the people themselves, who are all acquainted with each other's circumstances, amount of trade and mode of life, and whose mutual interest prevents their having recourse to such an exposure."

1251. "The present mode of settling the Veasabuddy, and which is what I propose shall be continued, is nearly as follows:—

1252. "The Tahsildar, on receipt of the Collector's order to prepare the Veasabuddy accounts, assembles all the shopkeepers, merchants and traders of each village, and directs them to present to him a Statement of their relative trade and circumstances. This, from their intimate acquaintance with each other's means, is not in general very difficult, though at times disputes arise, which are referred to the Tahsildar, who appoints a Panchayet of merchants, &c. from the neighbouring villages, whose decision is generally approved, though at times the

* NOTE.—We presumed that the Regulation referred to was Regulation XXIII, A. D. 1793 of the Bengal Code.

"disputant will not agree to that, but appeals to the Hoozoor, or withdraws without giving his signature; and in some cases, when he imagines that there is a general prejudice against him, he goes to another talook and settles there. When the veesees or shares of every village have been adjusted, a Statement signed by each individual is given in, and certain persons from each village assemble together to prepare a similar Statement of the relative shares of the several villages. Here it is that great difficulty occurs, for every village tries to get rid of as much as possible of its own share of contribution, and to fix more upon the rest. The adjustment is not made without a good deal of clamour and reference, which last is decided like the former by Panchayets. When the whole is arranged, the shares of the villages are, as were those of the individuals signed by all parties, and the general accounts are sent to the Hoozoor, and the sum being fixed, puttahs are given to each person, and the amount is collected according to the Statements. Appeals are at times made to the Collector from the decisions in the talook, both by individuals and by villages, which are in like manner settled by Panchayets selected from other villages or other talooks as the case may require.

1253. "It must happen that in an arrangement of this sort a few of the principal men of each village and talook must lead, and some of these persons will not fail at times to take advantage for their own benefit of the influence they possess. But there is no transaction in human life where this does not occur, and all that can be done, is, as far as possible, to prevent it, and that is always attempted, but to put a stop to it altogether will be impossible. The principle of allowing a body of men to assess themselves is so good, that for the benefit, we may put up with some of the evils resulting from it."

1254. "The amount of Veasabuddy payable by a district ought not to be varied or increased too often, nothing is so disheartening as the rapid succession of taxation upon improvement, in fact it goes a great way to prevent improvement altogether. The wealth and means of an individual may vary every year, but the general amount of wealth in a district, under ordinary circumstances does not. The Revenue derivable from the Veasabuddy can never be permanently fixed, but the nearer it can be brought to permanency the better. I have therefore proposed that the amount of the Veasabuddy assessable on a whole district shall be fixed only once in every five years. A periodical revision of that sort, will without injury to the Revenue be much more satisfactory to those who have to pay the tax than an annual and variable assessment. In order to prevent detriment to the Revenue from any intentional false assessment on the part of the principal merchants, I propose that the amount balance of one year shall be added to the Veasabuddy of the next. This will also render it a general object to prevent emigrations and to bring forward any who attempt to avoid payment of the tax. A clause in the draft provides for the future extension of the Veasabuddy laws to the Mohturpha, in case it hereafter be found practicable and expedient to do so."

1255. "Of the total amount of the Mohturpha of last year, viz., Star Pagodas 14,024-39-21, Star Pagodas 10,685-23-12 was paid by four descriptions of people, viz., weavers, cotton cleaners, shepherds and the punchal or five castes, which includes goldsmiths, braziers, ironsmiths, carpenters and stone cutters. Of the remaining sum, Star Pagodas 1,023-21-59 will now be placed under different heads, and Star Pagodas 325-8-35 will be carried to the Veasabuddy, so that Star Pagodas 1,989-30-75* remains to be paid by the 47 descriptions of persons shewn in the last division of the Statement No. 13. This is paid so much in detail, that it will not be worth while to attempt laying down any particular rules for its collection, and it may continue to be taken as at present."

MOHTURPHA.	
Total Mohturpha	14,024 39 21
Paid by Weavers, &c.	10,685 23 12
Remains	3,433 16 9
Deduct.	
Paid by weavers, &c., or carried to other heads	1,023 12 59
Transferred to the Veasabuddy	325 8 35
	1,338 30 14
Remains	1,989 30 75

*NOTE.—This is what constitutes the Baze Bab.

1256. "I am confident that the number of looms in this division is very nearly 20,000, which I believe is as much as Colonel Munro estimated for the whole Ceded Districts in Fusly. But it is very difficult to get true accounts of them, as the Roddies and Curnums always conceal those which are worked for themselves or in their own houses, and frequently all that belong to the Barabulotee of the village. The number of looms at present on our accounts is 14,488, but in the accounts of the present Fusly which are already received from 5 talooks, there is an excess above last year of 1,371 looms. Few of these are new looms, they are only what have been always omitted in the accounts.

1257. "The mode of settling the Moturpha on looms hitherto has been very minute, every circumstance of the weaver's family is considered, the number of days which he devoted to his loom, the number of his children, the assistance which he receives from them, and the number and quantity of the pieces which he can turn out in a month or year; so that let him exert himself as he will his industry will, always be taxed to the highest possible degree. This mode also leads to such a detail that* the Sirkar servants cannot properly enter into it, and the assessment of the tax is in consequence left a great deal too much to the Curnums of the villages. No weaver can possibly know what he is to pay to the Sirkar till the demand comes to be made for his having exerted himself in the course of the year, and having turned out one or two pieces of cloth more than he did the year before, though his family and looms have remained the same, is made a ground for his being charged with a higher Moturpha, and at last instead of a professional, it becomes a real income tax."

1258. "These errors may I think be rectified by fixing a number of rates, (I have in the account No. 14 estimated only 16, but the number immaterial provided it be defined) at which the different looms are to be charged; every description of loom will be included in one or other of these rates. If a weaver have one loom, he will pay for one; if two, for two, according to the rate, and it will be left to himself to manufacture as much or as little as he pleases, he will not be assessed more highly because he is industrious, or more lightly because he is idle. The looms of those who have other avocations besides weaving will be entered into the lower rates, and those of weavers only will be rated according to the nature of the loom and of its produce. The looms will be rated by the different descriptions of weavers themselves, assembled at the Talook Cutcherry for that purpose. After the rates shall have thus been fixed, the increase of Revenue which may arise will be derived from the increased number of looms and not from raising the tax from those already in existence. The only thing to be guarded against is a collusion of the weavers of a talook in the first instance, to throw an unfair proportion of looms into the lower classes; but this will easily be prevented by a reference to the accounts of what the looms which they may try to depreciate have previously yielded. The accounts can be settled in a few days in the Cutcherry, and concealment can be easily prevented by the levy of a fine, in addition to the rent upon the looms concealed half or the whole to be given to the persons who informs the Sirkar of the circumstance."

1259. "There is one question which I wish to put here for the consideration of your Board. Ought the looms of eultivators to be taxed, considering that they pay no duty on cotton or thread, and referring to the remission of Customs lately made on the produce of their looms, and that these will for the most part, if not entirely be entered in the lowest rates. I see no just reason for their exemption; indeed it is a sort of justice to the regular weavers who pay duty, and to whom they are pretty formidable rivals, that they should be taxed."

1260. "The cotton cleaners who are also weavers, ought to have their bows and looms rated by themselves in the same manner as weavers. These persons have a sort of prescriptive right established by long custom, to clean the cotton in certain ranges containing a greater or smaller

"number of villages, in which others are not allowed to set up. Some of them have thus employed for the whole twelve months, whilst others are not employed for six months in the year. This creates the variety in the value of their bows which will be rated accordingly."

1261. "Shepherds pay a tax upon their flocks in every part of the district, and in three talooks where they weave kumbles, they pay separately for their looms also. This tax is assessed very irregularly, as your Board will observe by the Statement No. 17. In Koilgoontlah a flock of 400 sheep pays on the average Star Pagodas 10-10-16 $\frac{1}{4}$, whilst in the next district Nosoom, it pays only Star Pagodas 5-18-58, and in Goorumkondah only Star Pagodas 1-9-30 $\frac{1}{4}$. In the last district, the shepherd certainly pays separately for his loom, but then the tax thereon is only fanams 4-11 $\frac{1}{4}$, which is far from making up the difference. In Doopad, where there are most sheep, the average is Star Pagodas 5-3-4 per flock of 400 flocks differ considerably in value according to the number of ewes in each, and the pasture which they can obtain; and the rates which they pay have long been established by custom in each talook. The difference of the rates too is so considerable, that it will be difficult to arrange them on any uniform plan. The best thing therefore will be to leave them as they are, assessing the present rates and allowing the increase in number to determine the increase of rent. Three or four different rates may be fixed, and the flocks in each talook may be rated according to their value by the shepherds themselves assembled in the Cutcherry. In the same manner as with the looms, a penalty on proof of concealment may be levied to be disposed of in the same manner."

1262. "It is also a question to be decided by your Board, whether the flocks of the cultivating classes which are chiefly kept to manure and enrich the land should be taxed or exempted entirely or taxed at a reduced rate. These persons benefit, as well as the regular shepherds by the breeding of their flocks. The flocks of Koombees who do not cultivate Sirkar land have always been taxed by the custom of the country."

1263. "The Punchal or five castes may, I think, be allowed to assess themselves exactly in the same manner as the Veasabuddy. The amount to be estimated upon what they have always been in the habit of paying, making an increase or decrease according to the increase or decrease in their numbers."

1264. "The Moturpha will by the above arrangements be brought as near as it can be brought to the Veasabuddy, without being actually incorporated with it. The plan I propose will be much more popular than the Veasabuddy, for the Revenue will increase only with the increase of looms, flocks, &c., and will not be raised by adding to the tax already paid. It is also in my opinion far more simple, for the contribution of any individual may be altered without effecting the rest, whereas as I have already shown, that of a person paying the Veasabuddy cannot be increased or lowered without a correspondent alteration being made in the whole of the talook."

1265. It appeared that the remarks of the Collector of Cuddapah relative to the Veasabuddy and Moturpha had been communicated by him to the Collector of Bellary, and it also appeared that on some few points Mr. Chaplin did not concur in the views of Mr. Ross, particularly in his (Mr. Ross's) proposed new or improved method of assessing the loom tax with the following transcript of observations contained in the Report of Mr. Chaplin on the Lease Settlement of Bellary, we closed the already perhaps too detailed quotations which have been made on the very intricate and important subject under consideration.

1266. "On the subject of the Veasabuddy or income tax, I have already had the honor to address the Board and to submit the draft of a Regulation. I have now little to add respecting it. It is a standing maxim relative to taxes in general, that every one should as nearly as can be ascertained contribute according to his abilities to the support of Government. This object is proposed to be accomplished by the Veasabuddy system in the least possible objectionable

Extract from the Report of the Collector of Bellary, dated 1st May 1813.
Veasabuddy.

"mode which is to allow the parties to assess themselves. The contingent to be contributed by each talook was originally estimated by Colonel Munro after very minute enquiries into their respective circumstances. The information that was then obtained, connected with general calculations relative to the sources of wealth and profit, furnished abundant data for determining the amount of the contribution; but should there have subsequently been any change in those circumstances such as to render the tax at all burthensome upon any talook, which however has not yet been experienced in his division of the Ceded Districts,* it will be easy to make a temporary abatement. In regard to the mode of distributing the individual allotments, this point, as has been before stated, is settled by the parties themselves, aided by referees, and is therefore much less liable to partiality than if it were determined by the arbitrary will of the Revenue officers. Favor and affection will of course obtain in some instances, and some inequalities necessarily incident to every system of taxation will doubtless occur; but it will be recollected that no scheme of this nature has even in Europe been ever brought to perfection. 'Nothing but Divine Wisdom can at first create perfect order, but in all human affairs it must be the work of time and the result of much labour and application.' Should an individual be overrated, the evil is not likely to be ruinous to him, for it lasts only for the year, and remedied in the following, when the Veasabuddy ought to be corrected, because alterations in the circumstances of individuals which are constantly improving or declining, will render necessary a repartition of the tax every year, though the total amount of the quota ought to remain the same for a considerably longer period of time."

* NOTE.—"On the contrary, many of the talooks now pay an amount (and easily too) much above Colonel Munro's dowie."

1267. Whatever inequalities exist at present must be ascribed chiefly to the want of sufficient authority on the part of the Collector to correct abuses. The tax, if it be continued, requires to be legalized by Regulation, since, situated as we now are, it is easy matter to settle the Veasabuddy or the Moturpha without considerable injustice to individuals. Our right to use any discretion in fixing the assessment, although founded on immemorial usage, is now disputed; and when the parties are left to themselves to make the distribution by means of arbitration, the prevalence of fraud and collusion, which we have no power to punish, is so general as in a great measure to defeat the beneficial object of the system. The consequence necessarily follows that the orderly and well disposed, and often the most necessitous are compelled, by the more refractory, and in general, and the more substantial classes, to bear a great deal too large a share of the public imposition. These considerations would induce me to suggest the entire

* NOTE.—They yielded last year (Fusly 1221) as follows:—
Veasabuddy ... 29,814 37 21
Moturpha ... 53,065 23 76
Total ... 82,880 21 17

discontinuance of these taxes, however productive,* in the event of its being deemed inexpedient to extend to the Collector some degree of authority to regulate the allotment of them where the parties themselves, from interested or corrupt motives, throw obstacles in the way of an equitable distribution, a line of conduct very generally adopted since it has been discovered that the Collector has no direct power to control the assessment. With regard to the plan proposed by the Collector of Cuddapah of adding the balance of one year to the contingent of the next, I perfectly agree in opinion of the expediency of establishing some such a Regulation. It might however be more effectual in order to prevent abuses, to raise the balance at once within the year by a second Tuffreek or distribution proportioned to the respective veeses or share of individuals."

MOTURPHA.

1268. "In my letter to your Board under date the 18th April before referred to, I stated that I was quite unprepared to suggest any rules for fixing the amount to be paid by individuals contributing to the Moturpha, that the tax varied in its proportion of rates in every district and almost every village according to local usage. I also suggested that any innovation would probably create clamour, and prove injurious to a branch of the Revenue which if the Collector were

empowered to assess it conformably to custom would be realized without the slightest difficulty. I am still clear that it would be inexpedient to make any general or radical alteration, and that it may still perhaps be advisable to collect the tax according to ancient practice, for it will be hardly possible to introduce any general plan calculated to uphold the same Revenue and to reconcile the various modes of distributing the tax which long custom has prescribed in different villages. I shall however point out those particular heads of the Moturpha which are most productive and offer the few ideas that occur to me relative to the manner of regulating the assessment of them in future."

1269. "The tax on looms yields, (as your Board will observe by referring to Nos. 34 to 39 inclusive of the Moturpha Statement marked I.) nearly *one-third** of the whole of this branch of the Revenue. The variation in the rates of this tax is so considerable in different talooks as to require some explanation."

* Viz. S. Pgs. F. C.
18,907 3 8

1270. "In the Adoni talook the looms are divided into 5 classes. The first class is rated at from 4 to 6 Cantry Pagodas per loom. The second class pays from 2 to 4 C. Pagodas. The third class from Cantry Pagodas 1-5 fanams to C. Pagodas 2-5. The fourth from 5 C. fanams to 12 C. fanams, and the lowest class from 2 to 4 C. fanams per loom."

1271. "In Harponhully talook there are also five classes of looms which are assessed at the following rates." :-

		C. P. F. A.		C. P. F. A.
1st Class	from	6 0 0	to	9 0 0
2nd do	from	1 0 0	to	5 5 0
3rd do	from	2 0 0	to	3 5 0
4th do	from	1 0 0	to	2 0 0
5th do	from	0 0 0	to	0 8 0

1272. The Taurputtree they are likewise divided into 5 classes which pay as follows :-

1st Class	from	3 0 0	to	5 0 0
2nd do	from	1 5 0	to	3 5 0
3rd do	from	1 0 0	to	2 0 0
4th do	from	5 0 0	to	1 0 0
5th do	from	0 0 0	to	0 4 0

1273. In Mudgseerah there is no first class, the others pay according to the undermentioned rates :-

No.	1st Class.			
2nd	do	from	1 5 0	to 2 5 0
3rd	do	from	1 0 0	to 1 5 0
4th	do	from	0 5 0	to 0 8 0
5th	do	from	0 8 0	to 0 3 0

1274. "The reason for so considerable a discrepancy in the amount paid for each loom in different talooks is, that the imposition has always been strictly speaking, not a *loom tax*, but a tax upon the profits of the manufacture, the amount of which is regulated with reference to the number of looms employed, to the nature of the fabric wrought, and to the quickness or slowness of demand for the article. Hence in the Adoni Province the tax is high, because there is great demand in that quarter for the produce of looms which consists of coloured woman's cloths, Brahmin's dhoties, &c., &c., very large investments of these cloths are exported to all quarters, besides the quantity manufactured for the home market. Owing to the ready sale of their manufactures, many of the weavers are persons of some substance who employ workmen to weave for them, and independent of the produce of their own looms, reap considerable profits from dyeing their own thread both silk and cotton. In such cases a man is some-

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"times assessed in the highest class according to his supposed profits, although he perhaps keeps but one loom himself, which would not be more productive than that of a common weaver, were it not for the additional stock and labour which the owner's circumstances enable him to bestow upon it; all these facilities enable one weaver to pay the highest rate without any hardship, whilst another whose loom is the same, but who is destitute of these aids would be ruined by the imposition."

1275. "In Mudukserah on the other hand, looms are taxed at a very low rate. The cloths manufactured there are of an extremely bad texture, and are not calculated for above 3 months' wear. There is no external demand for them, and the market of the weavers is entirely limited to the consumption of the places of manufacture."

1276. "In Harponhully as above shewn, the tax is higher than elsewhere. The cloths produced there are chiefly of the coarser sort, but there is a very quick sale for them, considerable quantities being exported to Malabar and Canara whence the returns consist for the most part of betel nut. The labour of a boy or girl in a family produces perhaps a cloth daily from each loom, and the permanency of the demand for them creates such large profits that the tax, however apparently high is never complained of as a burthen."

1277. "In Tarpudtree the weavers are much less heavily assessed than they ought to be with reference to their profits, and to the great extent of their manufacture. The reason of this is that they are in general *mourins* or Moosalman weavers, who were formerly exempted from paying any direct tax to Government, and on whom the full imposition could not at once be laid without occasioning a good deal of discontent and clamour. They ought, however, in my opinion by degrees to be made to contribute as much as other classes of weavers. It is true they were exempted under former Governments from any direct payment, but this indulgence arose from its being found easier to realize more from them in other indirect ways such as by making them take the Sirkar share of the crops at 10 per cent. above the market prices, or by collecting additional Sair duties from them under the plea of their being excused from house-tax. These, and many more irregular modes of forcing them to contribute to the wants of the State being now abolished, there exists no good reason why they should be more favored than their neighbours of the same trade."

1278. "From what has been observed regarding these four talooks, which applies also to the several districts adjoining them, it will be seen that there is no uniform mode established of settling the Mug Tirgee or Loom tax. It is certainly desirable that some plan should be adopted which might remedy the abuses that are doubtless often committed by the inferior agents of Government, to whom the details of the distribution are unavoidably entrusted in a much greater degree than they ought to be: To divide the looms into a given number of classes*

* NOTE.—This is what Mr. Ross had proposed.

"would prove of no great advantage, unless some rules were at the same time made for determining what particular circumstances should render a loom rateable in the higher and what in the lower classes. Without such a rule it would still rest with the local officers of Revenue to enter those whom they wished to favor in the lowest classes and *vice versa*."

1279. "The only mode that occurs to remedy the defects of the present system of fixing loom tax is to extend to the weavers the principle of the Veesabuddy plan which I before stated in my letter to the Board under date the 18th April 1812. The amount to be assessed should be fixed by the Collector on consideration of the extent of the manufacture, the number of individuals and looms, the produce of the looms, the amount of former collections, and of circumstances of a local nature. The sum being determined for each talook, the weavers might be collected together at the Amildar's Cutcherry and be made to distribute the tax amongst themselves upon the plans laid down for the Settlement of the Veesabuddy amongst merchants."

1280. "Another productive class which contributes to the Moturpha is that of the Ling Buljewars No. 2 in the Statement marked I. These persons are not included in the Veesabuddy because not engaged in any kind of trade. They amount in number to 1761 and pay a house-tax at Star Pagodas 1,895-26-39. These people keep bullocks for hire, or are engaged as agents and factors for merchants. I cannot find that there is any uniform mode of assessing the tax upon them, which is fixed according to local usage with reference to their circumstances, nor am I prepared to suggest any rules for its future Regulation. The same remark will apply to the class of Oil men, who at present pay a tax amounting to Star Pagodas 977-7-54, which is also in a great degree arbitrary, and is fixed according to the size and description of Oil Mills, and according to their supposed profits."

1281. "The Ooppars or Salt makers (No. 11 in the Statement) amount in number to 1,540 and pay a Revenue of Star Pagodas 3,659-6-7. The tax upon individuals is settled according to the number of buffaloes employed, but the rates every where vary in proportion to the quantity and quality of the Salt produced. The Board having directed the gradual abolition of the manufacture of Earth Salt, the produce of this tax will, in the course of a short time be much diminished, as I have of late discouraged the erection of any new Salt hillocks, and as the earth in the old places will soon be exhausted, the Ooppars must of necessity resort to some other occupation for a livelihood. Many have already emigrated to Mysore, and a loss of Revenue will be the consequence, but this will be counterbalanced it is presumed by the advantages which will be gained to the Salt monopoly from the measure."

1282. "The Cowkeepers No. 25 and the Shepherds No. 40 of the Statement, pay a tax to Government amounting to Star Pagodas 7,580-38-2. They are at present rated very moderately, but the mode of distributing the tax remains to be defined. This may, I think, be effected without difficulty by fixing the rate to be contributed by each according to the number of his flock or herd. This was the practice formerly observed when they paid a much higher tax to Government than has of late years been drawn from them."

1283. "The cotton cleaners (No. 43 in the Statement) are a class of people who formerly paid about Star Pagodas 8,333-15-0 for the exclusive privilege. This monopoly being however entirely abolished for some years past, their bows are now subjected to tax according to their supposed profits. I think it would be unavailing to establishing particular rates to be paid for the bows, for one bow does not differ at all from another except as good or bad circumstances enable individuals to derive more or less profit from them. If one general rate be fixed, it must be made so low as to be adapted to the circumstances of the most indigent orders, which could not be done without reducing the produce of the tax to nothing. It now yields annually Star Pagodas 2,814-0-23."

1284. "Butchers (No. 52 in the Statement) are taxed with reference to the extent of their trade which is ascertained, and their rent fixed annually under the Collector's orders by the Amildars. The imposition is by no means heavy and does not amount to within some thousand Pagodas of what was collected from them under former Governments. A quit rent of 10 Star Pagodas annually might be fixed upon each shop at three principal towns in the Zillah of Bellary Adhoni and Ghootty; at the lesser towns or villages the quit rent might be levied at reduced rates. On the whole the collections would not fall short of, but would probably exceed the present amount which is Star Pagodas 885-25-25."

1285. "The Dhers and Chumars (No. 53 in the Statement) are the two classes of Pa pay a house-tax of 1,519-34-36 out of their earnings, which are derived from the sources of profit, viz., 1st, from their gains on the skins of dead animals which they sell in the villages their perquisites, and which are converted to a variety of useful purposes, such as sandals, buckets for wells, ropes from the fibres of the same, and 2dly, from their loom. The mode of ascertaining the tax upon each individual differs in almost every village, and with

"the exception of that part which is derived from their looms, should still I think be left to be settled according to ancient usage. The same mode should also in my opinion be followed in regard to the Zat Muneen (No. 64 in the Statement.) It is a small tax paid by eight or ten particular castes according to local custom, and is collected with much facility. The amount of it annually is Star Pagodas 962-36-8."

1286. "The Umrayee Gootta, one of the six heads at the foot of the Moturpha Statement is the rent of fruit trees and orchards which is given annually to the highest bidder—a mode of disposing of it which should undoubtedly be continued as being preferable to any other."

1287. "It would answer no useful purpose to take up your Board's time by enlarging on the various minor sources of the Mohturpha Revenue. It certainly is an objection that they are for the most part arbitrary taxes, but it would be impossible to establish any general rule for defining the amount to be contributed by each individual of the several castes. However low the sum might be fixed, it would probably be felt severely by the most indigent classes, and the reductions that would be necessary in order to establish one uniform rate of contribution which should be onerous upon none, would occasion a considerable loss of Revenue."

1288. "Of the whole produce of the Mohturpha, viz., Star Pagodas 53,065-28-76, a good deal above one-half as I have before shewn, might be assessed on fixed principles, viz:—

"The tax on looms, Star Pagodas	18,907	3	8
"The tax on shepherds and cowkeepers... ..	7,580	38	2
"The tax on butchers	885	25	25
"The Umaree Gootta	226	36	2
Total	29,635	12	37

1289. The remainder should perhaps still be collected according to custom, for I see no possible mode of regulating it upon any fixed plan that would not by militating against native habits and prejudices, create clamour and reduce a Revenue which to be realized with ease requires only that the Collector's authority to make the assessment be confirmed by Regulation, as it would not be practicable by any other means or so readily to bring into the Treasury so large a Revenue; I think it would be expedient to proceed cautiously and progressively on the old ground work without introducing any radical changes which might be of ambiguous utility."

Concluding Observations.

1290. From these Extracts we observed it would be seen that many difficulties were considered as opposing the adoption (at least for the present) of any plan for regulating the assessment of the "Mohturpha" on fixed principles; even in the Ceded Districts where so much more attention had been bestowed than elsewhere on the subject. Regulation of which a draft had been submitted by the Collectors of Bellary and Cuddapah respectively, provided we observed accordingly for the assessment of the Veesabuddy only leaving the assessment and collection of the Mohturpha to be made "as heretofore" by the Collectors under our orders, with a reservation to Government of the power to extend hereafter, if it should be judged expedient to the Mohturpha, the rule for the fixation and assessment of the Veesabuddy, or to include in the Veesabuddy all or any of the suggestions or descriptions of persons at present included in the Mohturpha.

1291. It had been supposed that the Regulation of which drafts were required to be prepared (and had been since furnished) by the Collectors in the Ceded Districts, would serve as the outline or foundation of a General Regulation applicable to all the provinces. This expectation we remarked had not been fulfilled, inasmuch as that the drafts before mentioned provided (as already observed) for the assessment of the Veesabuddy only, while as far as the information

before us extended or rather—for ought that appeared to the contrary, the Ceded Districts were the only provinces in which any portion of the personal and professional taxes are assessed according to the method or principles of the "Veesabuddy" assessment.

1292. It appeared therefore to us to be expedient that a separate Regulation should be enacted for the Ceded Districts, and a supplementary Regulation for the other provinces subordinate to this Presidency. Of these two Regulations, drafts of which copies are annexed were submitted by us to the Government. The first had been compiled with additions and modifications from the drafts submitted by the Collectors of Bellary and Cuddapah respectively. The second provided generally for the assessment and collection of the Mohturpha as heretofore in the other provinces under this Presidency; for the resumption thereof in districts where it had been included in the permanent assessment of the Land Rent, and for enabling the Government at its discretion to extend gradually to the Mohturpha, or rather to substitute for it the operation of the rules and principles by which the assessment of the Veesabuddy is regulated.

1293. In substituting the Veesabuddy for the Mohturpha, the first necessary preliminary we remarked would be to determine the amount which should be assessed on each province, apportioned among the several talooks on a full consideration of the numbers, wealth, extent of trade, and general circumstances of those liable to the payment of it; we understood that Colonel Munro had framed a dowie or estimate for each talook of the Ceded Districts by an investigation of the accounts of the population, the Exports and Imports, the produce and consumption, the usual profits of trade, &c. If for example, it should be found that articles worth Pagodas 100,000 passed annually through the hands of the traders of a particular talook, the profits of that trade we remarked should be calculated at the rate ascertained by enquiry to be the usual rate of profit; if the profits were calculated at 15 per cent., the result we observed would give 15,000 Pagodas as the income to be assessed, which at 10 per cent. would give the sum of 1,500 Pagodas as the amount of the Veesabuddy to be assessed on the talook, and distributed by the parties themselves among the whole body of traders liable to the payment of it; if the profits were assumed to be at the rate of only 10 per cent. the income to be assessed would be only 10,000 Pagodas, and the amount of the assessment at 10 per cent. on that income would be only 1,000 Pagodas.

1294. Such we remarked was the outline of the method adopted for the assessment of the Veesabuddy in the Ceded Districts; but as this outline afforded little more than a general view of the plan of assessment, and as it was desirable that the Collectors should possess the fullest and most particular information on the subject, we determined to require from the Collectors of Bellary and Cuddapah respectively, (for the purpose of being circulated) an actual Statement in detail, shewing the accounts whence the amount of the Veesabuddy assessment of some one talook in each of those districts had been deduced, accompanied with explanations as to the means adopted to procure the information upon the several points exhibited in the accounts, and the rules observed in applying the information when obtained.

1295. We had reason to believe that when the Mohturpha, or the personal and professional taxes (by whatever designation they might be known) should come to be carefully investigated in the several provinces, many items would be found which were objectionable either in their nature or in the mode of collection. It would we remarked of course be desirable that what might be oppressive or amiss in any respect should be corrected; but in pursuing the object of reform, *substitution* we observed not *abolition* was the principle which ought to be kept in view. It should be remembered that it was far easier to destroy than to create. If all the items which might be considered to be vexatious were at once to be abolished, we apprehended that those by whom they had been paid might afterwards oppose the institution of a new assessment in lieu thereof, but if while the vexatious imposts exist, an improved method of assessing the amount were offered in the way of commutation, we thought it not likely that the same degree of

difficulty would be experienced in carrying the arrangement into effect. By a prudent and systematic course of proceeding on these principles, we hoped that an assessment partaking of the nature of an income or property tax, which was already established to a considerable extent in some Provinces, and of which the germ was visible in all, might be gradually improved, and extended in particular to those classes of the people who derive all the advantages resulting from a well ordered Government, but who at present contribute little or nothing directly to its support.

A.

A Regulation prescribing rules for the assessment and collection of the Veesabuddy, Mohturpha and sundry personal and Professional Taxes, in the Provinces known by the appellation of the Ceded Districts, or the Zillahs of Bellary and Cuddapah.

I. Whereas it has been considered expedient that the Settlement of the Land Revenue, in all the Provinces subordinate to this Presidency, shall be made exclusively of certain taxes which, though hitherto classed and collected therewith, are not derived from the land, but are paid by Merchants, Tradesmen, Artisans and others, and therefore cannot with propriety be considered as belonging thereto; and whereas the separation of these taxes from the Land Rent has taken effect in the Provinces known by the appellation of the Ceded Districts, and Reports have been received which enable the Government to provide for the due assessment and collection of those taxes under the provisions of a Regulation prepared as prescribed in Section 2, Regulation I., A. D. 1802. Wherefore the following rules have been enacted by the Governor in Council to take effect and be in force in the Ceded Districts from and after the date of their promulgation.

The Settlement of the Land Revenue declared to be exclusive of all taxes personal and professional.

II. The Settlement of the Land Revenue of the Ceded Districts is hereby declared to have been formed exclusively of all taxes personal and professional, severally denominated Veesabuddy, Mohturpha and Chillur Baza Bâb.

The Veesabuddy or tax upon the profits of trade declared to be payable by all Merchants, Tradesmen and others engaged in any mercantile concern.

III. The Veesabuddy or tax upon the profits of Trade, as distinguished from the Mohturpha, or tax upon the profits of persons exercising manual arts or professions, is declared to be payable by all Merchants, Traders, Shopkeepers, Retail dealers, Agents of Foreign Merchants, or others engaged in any mercantile adventure or concern.

IV. *First.*—The aggregate amount of the Veesabuddy to be assessed on each Province or Zillah of the Ceded Districts, shall be determined by the Governor in Council, and shall be regulated as heretofore with reference to the accounts of Exports and Imports, the population, the produce and consumption, and the usual profits of trade, combined with a consideration of the general circumstances of the several descriptions of persons liable to the payment of the tax.

Aggregate assessment not to exceed 10 per cent. upon the income of contributors, nor to be altered oftener than once in five years.

Second.—The aggregate amount to be assessed on each Zillah shall be calculated so as not to exceed 10 per cent. upon the aggregate income or gains of the whole body of contributors, according to the best estimate which it may be possible to form from the data abovementioned and the amount when fixed shall not be liable to alteration oftener than once in five years.

Third.—The provision contained in the latter part of the last clause shall not be considered as precluding the Governor in Council from authorizing a revision or modification of the aggregate assessment during the abovementioned period of five years, provided that the amount be not increased; and it is also to be understood that the Governor in Council is at liberty to cause the assessment to be raised gradually to the ultimate standard amount, instead of imposing the whole at once, if such a course of proceeding should be deemed expedient.

Aggregate assessment may nevertheless be revised or modified, provided it be not increased, and may be imposed gradually, instead of being laid on at once.

Quota or portion to be assessed on each Talook, how to be determined.

V. *First.*—The quota or proportion of the aggregate assessment to be imposed on each Talook of the respective Zillahs shall be regulated by the Collectors under the orders and subject to the approval of the Board of Revenue.

Recommendation of the Collectors respecting the quota to be assessed on each Talook to be accompanied with explanations.

Second.—It shall be the duty of the Collectors to report to the Board of Revenue the grounds on which their recommendation of the amount to be assessed on each Talook is founded, and the reports of the Collectors shall be accompanied with full and explanatory Statements.

Partition of the Talook assessment how to be regulated.

VI. The partition or distribution of the amount of the Talook assessment among individuals, shall be regulated annually by the whole body of contributors or persons in the Talook subject to the payment of the tax.

VII. *First.*—In pursuance of the provisions contained in Section 6, the Merchants, Traders, Shopkeepers, Retail-dealers, Agents of Foreign Merchants and others liable to contribute to the Veasabuddy shall be summoned to assemble as soon after the commencement of each Fussy year as may be convenient at the Cutcherry of the Tahsildar of the Talook in which they reside, due notice of not less than fifteen days being given of the time appointed for the meeting.

Second.—If any person liable to the payment of the tax should not appear at the Cutcherry of his Talook within five days after the time appointed, unless prevented by sickness or other sufficient cause; or if any person after appearing, should withdraw himself depart before the business is finally adjusted, unless compelled by sickness or other sufficient cause, such person's proportion of the assessment or contribution shall be fixed by the other persons present, in the same manner as if he himself had been present, and he shall lose the benefit of the appeal allowed by Section 10 of this Regulation. In case also of non-payment of the tax, the amount shall be received from him in the manner hereinafter prescribed for the recovery of arrears of Veasabuddy, and moreover if it should be satisfactorily proved that such persons had refused to appear or appearing, had departed with a view to obstruct the public business, or to throw impediments in the way of the settlement and adjustment of the tax, he shall be liable to such moderate fine (not exceeding 100 Rupees) as upon investigation of the case it may be judged advisable by the Collector to impose, the fine so imposed to be recovered in the manner hereinafter prescribed for the collection of arrears of Veasabuddy.

Absentees without satisfactory cause assigned for their absence liable to be fined.

Third.—Nothing contained in the above clause is intended to prevent any person from appointing a Vakeel to act for him, in the event of his being prevented by sickness or any necessary avocation from giving his personal attendance, or (having attended) in the event of his being obliged by similar causes to leave the Cutcherry before the Settlement of the Tax is finally adjusted. In such cases, the person appointed to act as Vakeel shall be furnished by his principal with a Vakalutnama under his seal and signature, which Vakalutnama being presented to the Tahsildar, shall be filed on the records of the Cutcherry, and the Vakeel so appointed shall be allowed to act in every respect as if he were a principal.

Persons unable to give their personal attendance may appoint Vakeels.

VIII. *First.*—All disputes which may arise among the parties liable to contribute to the Veasabuddy, in regard to the veeses or shares to be assessed on individuals shall be decided by referees or arbitrators in number not less than four nor more than eight, of whom one-half shall be nominated by the party disputing the correctness of the amount proposed to be assessed on him, and the other half by the other party concerned in the reference.

Disputes among individuals regarding the portion of the Veasabuddy assessment how to be decided.

Second.—Each party shall have a right to challenge one or all of the referees nominated by the other party, and on good grounds of objection being proved, the referees so challenged shall be set aside, and others named by the respective parties; in their stead but should the parties not be able finally to agree in regard to the appointment of referees, it shall, in such case be the duty of the Tahsildar, and he is hereby authorized and empowered to appoint persons to act as referees for the decision of the question, taking care that the persons whom he may so nominate be totally unconnected with either party; and the decision given by the referees so appointed shall be equally valid, as if they had been nominated by the parties themselves.

Cause to be pursued in the case of objections made by either party to the referees nominated by the other.

Third.—In the case of an equal division of the votes of the referees upon the question referred, it shall be the duty of the Tahsildar, and he is hereby authorized and empowered to appoint on the part of Government a person to be approved by both parties, who shall act as umpire, and have the casting vote.

In the case of an equal division of votes among the referees, an umpire to be appointed.

IX. Where it may be represented to the Collector that parties have through corruption, fraud or contrivance obtained a reduction of their due share of the tax, the Collector on receiving such representation shall be empowered (whether it be a case which may have been settled in the first instance) to cause the subject to be submitted to arbitration. One-half of the referees or arbitrators shall in this case be appointed by the Tahsildar, and the other half by the merchants, &c., of the Talook, and the share which may be fixed by the referees or arbitrators so appointed is that according to which the collection shall be made; the parties, moreover, if proved to have been guilty of the imputed fraud, corruption or contrivance, including the persons who composed the first arbitration (should they appear to have been concerned therein or privy thereto) shall be farther liable to the payment of such a fine (not exceeding 100 Rs.) as the Collector on a consideration of the circumstances of their conduct shall judge proper to impose.

Course to be pursued in the case of imputed fraud or unfair dealing in the partition of the assessment among individuals.

X. *First.*—An appeal from the decision of the referees on any matter whatever connected with the assessment of the Veasabuddy shall lie to the Collector, whose special duty it shall be minutely and carefully to investigate the grounds upon which such decision may have been made, and he shall confirm, reverse or cause a revival of the decision, according as the case may in his judgment appear to require.

Decisions of referees may be appealed to the Collector.

Second.—Every appeal to the Collector from the decision of referees shall be presented in the first instance to the Tahsildar of the appellant's Talook, within three days from the date on which the decision may have been passed and no appeal shall be received at a later period, unless a full and sufficient reason for the delay be made to appear. The Tahsildar shall grant written receipts to the appellants for all Petitions of appeal which may be presented to him, and shall transmit the said Petition to the Collector on the same day on which they are received.

Petitions of appeal to the Collectors, when, through whom, and in which manner to be presented.

Third.—The decisions which under clause first, may be passed by the Collector on Petitions of appeal transmitted to him agreeably to the provision of clause second of this section, shall be endorsed by the Collector on the Petitions, together with the grounds of the decisions so passed; and such endorsements shall be attested by the Collector's official signature.

Decisions of the Collector on appeal to be endorsed on the Petitions.

XI. First.—Persons who may consider themselves aggrieved by the decision of referees, and may conceive that they have not obtained justice on appeal to the Collector, shall be at liberty to appeal to the Board of Revenue, but no appeal shall be received by that Board, which is not accompanied by the Petition of appeal to the Collector, bearing his endorsement as prescribed in the last clause of the preceding section.

Parties dissatisfied with the decision of the Collector may appeal under certain rules to the Board of Revenue.

Second.—An appeal shall also lie to the Board of Revenue against the justice of the imposition of any fines which may be levied by the Collector under this Regulation.

XII. After the adjustment of the several veesees or shares payable by individuals shall have taken place in the manner prescribed, a general Statement signed by the principal merchants, &c. of each village shall be given to the Tahsildar, who shall forward it to the Collector, when the total amount of the tax payable by the Talook will be assessed in detail according thereto, and a Puttah under the seal and signature of the Collector delivered to each person, stating the sum which he is to pay, and the proportion which it bears to the total Talook assessment.

Rules to be observed after the partition of the assessment shall have been adjusted.

XIII. The Taxes denominated Mohturpha and Baze Bâb shall continue to be collected as heretofore by the Collectors under the orders of the Board of Revenue, and subject to the approval of the Governor in Council. Provided nevertheless, and it is hereby declared that the Governor in Council shall be at liberty according as he may see fit, to extend to all or any of the branches of the Mohturpha, the principles and rules prescribed in this Regulation for the assessment of the Veasabuddy, or to include in the Veasabuddy all or any of the classes or descriptions of persons at present included in the Mohturpha.

Assessment of the Mohturpha and Baze Bâb Taxes how to be conducted.

XIV. The collection of the Revenue derived from the Veasabuddy, Mohturpha and Baze Bâb Taxes shall be conducted in the same manner as the collection of the Land Revenue, and in the event of any coercive process being necessary for the recovery of arrears of those taxes, or for the recovery of the fines which, by this Regulation the Collector is authorized to impose, the Collector shall proceed against the defaulter by distraint and eventual imprisonment, in the same manner as is prescribed by the Regulations for the recovery of arrears of Land Revenue.

Course to be pursued in the collection of the Revenue derived from the Veasabuddy, Mohturpha, and Baze Bâb Taxes, and for the recovery of arrears.

B.

A Regulation for the collection of the Revenue derived from the Taxes variously called Mohturpha, Swarnadayem, Pullaputtada, &c., for the resumption of the said Taxes in the cases in which they have been included in the permanent assessment of the Land Rent of certain Provinces, and for extending generally to the Provinces subject to this Presidency certain of the Provisions contained in Regulation (A) A. D. 1814.

Whereas it has been considered expedient as declared in the Preamble to Regulation A, (No. to be hereafter inserted) that the Settlement of the Land Revenue in all the Provinces subordinate to this Presidency shall be made exclusively of certain taxes which, though hitherto classed and collected with the Land Revenue are not derived from the land, but are paid by Merchants, Tradesmen, Artisans and others, and whereas it is expedient to provide for the resumption of the said taxes in the cases in which they have been included in the permanent assessment of the Land Rent of certain Provinces, contrary to the provisions contained in Section 4, Regulation XXV., A.D. 1802, and to those inserted in the usual Sunnud-i-Milkeut Istimrar founded thereupon, and whereas the separation of

the taxes in question from the Land Rent being now in progress in the several Provinces, it becomes necessary to provide for the future assessment and collection thereof by a Regulation to be prepared, printed and published as prescribed by Regulation I., A.D. 1802. Wherefore the following rules have accordingly been enacted.

II. The Settlement of the Land Revenue of the Provinces subordinate to this Presidency shall, in all cases be formed exclusively of the taxes variously called Mohturpha, Sornadayam, Pullaputtada, &c., and generally of all taxes, of whatever denomination, which are or may be paid by persons exercising any trade, manual art, or profession.

III. First.—In regard to those Provinces in which a permanent assessment of the Land Revenue has taken place, if, in any case it shall be ascertained that taxes of the description abovementioned have been so distinctly included in the assets upon which the amount of the permanent assessment was calculated, as to afford to the Zemindar reasonable grounds for exercising or claiming the right to continue the collection of the said taxes, notwithstanding the provisions contained in Section 4, Regulation XXV of 1802, and in this Sunnud-i-Milkeut Istimrar, founded hereupon, it shall in such case be the duty of the Board of Revenue to propose for the consideration of the Governor in Council a remission or abatement of the permanent assessment, proportioned to the amount of the taxes so included in the assets upon which that assessment was originally calculated.

Second.—To enable the Board of Revenue to form a just opinion as to the amount of the abatement to which, under the preceding clause, a Zemindar may be entitled, it shall be the duty of the said Board carefully to inspect the accounts and correspondence relating to the original assessment; if the information derivable from those sources should not be found sufficient for the purpose in view, it shall be competent for the Board to demand from Zemindars and from the Curnums of villages, accounts of the produce of the taxes in question for any period as well anterior as subsequent to that at which the permanent settlement was concluded, and where a Zemindar may refuse, or unreasonably delay to comply with such demand, his claim to compensation shall cease and be never after revived, provided always that due notice of the intended enforcement of the penalty be communicated in writing to the Zemindar three months before it shall be declared to have taken effect.

Third.—Curnums who may deliver, and Zemindars who may be privy to, or concerned in the delivery of false, fabricated or mutilated accounts of the produce of the taxes for which compensation is proposed to be granted, shall be liable respectively to the provisions contained in Sections 18 and 19, Regulation XXIX. A.D. 1802, and if a Zemindar should be found guilty of the offence, he (besides incurring the ordinary penalties of the law) shall be liable to lose the benefit of the intended compensation, which shall be forfeited at the discretion of the Governor in Council.

Fourth.—The question of the right or pretension of a Zemindar to an abatement of the permanent Jummah, under the circumstances referred to in clause first of this section, as also the question of the amount of the abatement shall be solely and exclusively determinable by the Governor in Council, and no suit involving either of these points shall be entertained by any of the Courts of Judicature.

IV. First.—The taxes variously called Mohturpha, Sornadayam, Pallapattada, &c., and generally all of the taxes, of whatever denomination, contributed by persons exercising trades, manual arts or professions, shall continue to be collected as heretofore by the Collectors under the orders of the Board of Revenue and subject to the approval of the Governor in Council.

Second.—In the permanently assessed Provinces, where, under the circumstances referred to in Clause first, Section 3 of this Regulation, the collection of the abovementioned taxes may have been temporarily made by Zemindars; or where, in other cases, the collection thereof on account of Government may have been temporarily discontinued, it shall be the duty of the Board of Revenue to take the necessary measures for re-establishing the collection of the said taxes on the part of Government, having previously obtained the authority of the Governor in Council for the purpose.

V. It shall be competent for the Governor in Council according as he may see fit, to extend to all or any of the branches of Mohturpha, Sornadayam, Pullaputtada, &c., the principles and rules prescribed in Regulation A. (No. to be hereafter inserted) for the assessment of the Veesabuddy in the Provinces known by the appellation of the Ceded Districts, for which purpose the provisions contained in Sections 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, of the abovementioned Regulation are hereby declared to be applicable to all the Provinces subject to this Presidency.

VI. The collection of the Revenue derived from the taxes described in this Regulation shall be conducted in the same manner as the collection of the Land Revenue, and in the event of any coercive process being necessary for the recovery of arrears of these taxes, or for the recovery of the fines which the Collector is authorized to impose under the provisions of Regulation A. (No. to be hereafter inserted) extended to other Provinces by Section 5 of this Regulation, the Collector shall proceed against the defaulter by distraint and eventual improvement, in the same manner as is prescribed by the Regulations for the recovery of arrears of Land Revenue.

1296. The first of the foregoing Regulations has been submitted to the Government direct, and another copy has also been forwarded through the prescribed channel of the Court of Sudr Adawlut. The second involves a discussion upon certain points not yet determined. It has therefore been thought preferable to reserve it for a separate Report.

SALT.

1297. On the 7th February last we replied to a letter from the Secretary to Government in the Revenue Department, giving cover to copy of a letter from the Secretary to the Government at Fort William, with copy of a letter enclosed therein, addressed to the Supreme Government by the Board of Trade at that Presidency.

1298. The Honorable the Governor in Council having been pleased on the representation contained in the before mentioned letters to determine that the exportation of red and brown Salt from the Coast to Bengal should be entirely discontinued, and that the exportation of white Salt should be limited to five lacs of maunds per annum, we immediately proceeded to issue the necessary orders for carrying the resolution above stated into effect, at the same time we considered it to be incumbent on us to offer a few observations on the letter from the Board of Trade at Fort William.

1299. The Board of Trade represented that "although the necessary measures had been taken by them to reduce the heavy balance of Salt on hand by limiting the manufacture of Bengal Salt as directed in Mr. Rickett's letter of the 15th October last, no steps appeared to have been taken by the Madras Government to reduce the exportation of Salt from the Coast of Coromandel to that Presidency, which still continued and had latterly been unusually heavy."

1300. In support of this representation, the Board of Trade inserted a Statement, whence they remarked His Excellency the Governor General in Council would observe that during the period which had elapsed since the reference to the Madras Government to which they adverted, dated the 27th August, the quantity of Salt received at Calcutta from the Coast of Coromandel had exceeded the quantity imported in any former year since 1808; this Statement made the quantity imported from September to December, Bengal maunds 9,28,410.

1301. After quoting certain communications from themselves to the Supreme Government in the Salt Department, the Board of Trade proceeded to remark "all the orders issued by Government on the above Reports have been carried into effect, with the exception of those respecting the importations from the Coast of Coromandel. The importation from Ceylon and Bombay have been prohibited, and the necessary steps have been taken to limit the manufacture of Bengal Salt, while the importations of Salt from the Northern Ports of the Coast of Coromandel still continue, and are carried to an extent exceeding that of any former year. The Salt also is of an inferior quality and is objected to by the Bengal Merchants."

1302. A memorandum was annexed, shewing the average importations from 1808 to 1812 to have been Bengal maunds 10,11,124, and the importation in 1813 to have been 14,97,975.

1303. In answer to these complaints, we observed that the total quantity of Salt exported from the Coast in the last year, subsequently to the receipt of the communication of the Supreme Government before adverted to, was (30,000) thirty thousand maunds only, according to the return which had been submitted to Government.

1304. The exportation which took place in the month of September amounting to 8,54,778½ Bengal maunds could not we observed have been prevented even if the communication of the Supreme Government dated the 27th August had gone to the length of requiring the exportation to be suppressed. Since whatever dispatch might have been used, the month of September must have elapsed, and the shipment have been made before the orders could have reached the different places of Export; in point of fact, however, we observed the communication did not reach the Board of Revenue until the 2nd October.

1305. With regard to the total quantity of Salt imported into Bengal in the year 1813, which was stated by the Board of Trade to have been 14,97,975 Bengal maunds, we apprehended that this must include the Imports from Bombay, Ceylon, or elsewhere, the total quantity exported from the Coast in the year 1813, as appeared from the Returns was only 12,66,044½ Bengal maunds, of which a portion to the extent of upwards of three lacs of maunds consisted of Salt which had been shipped in 1812, and would have been included in the Exports for that year; if the vessels on which it was laden had not been compelled to put back through stress of weather.

1306. The foregoing explanation we hoped would shew that no balance attached to the officers of this Government, even if the letter from the Supreme Government dated the 27th August last had positively enjoined the prevention of further exportation, "but the Honorable the Governor in Council we observed was aware that the communication referred to went merely to request the sentiments of His Excellency with regard to the most eligible mode that could be adopted for reducing the future Exports of Salt from the coast to the least practicable extent without materially affecting the interests of His Excellency's Government." It was suggested,

"with this view, whether the Export of red and brown Salt might not be prohibited, or the price
"to be paid for this description of Salt reduced to 66 Rupees for 1,000 maunds."

1307. The latter proposition we remarked was adopted with an additional provision that no red or brown Salt should hereafter be allowed to be exported on any other vessels falling under the description of country craft or native shipping; this provision we explained could not be carried farther (without a total prohibition) in consequence of the native shipping belonging almost exclusively to that part of the country in which the red or brown Salt was produced.

1308. To the observations on this subject contained in our letter under date the 12th November preceding, we only begged leave to add a recommendation that the Supreme Government should be requested to refer to the letter addressed to them by the Board of Trade at Fort William under date the 2nd January 1810, of which a copy was transmitted to the Board Revenue under date the 14th February 1810, and in consequence of which it was publicly notified to the owners and freighters of country vessels and others that the great demand for Coast Salt in Bengal was by no means temporary, that the quantity required in the then current year (1810) was 15,50,000 maunds, in 1811, 14,00,000 maunds, in 1812, 14,00,000 maunds, and thenceforward not less than 12,00,000 maunds; that those persons therefore who might be desirous to engage in this trade would be enabled to prepare, and if necessary to extend their tonnage without risk of disappointment.

1309. Farther, we begged leave to state that in consequence of the heretofore pressing demands from Bengal, it was found necessary to extend the manufacture of Salt for exportation at different places on the coast, and by way of precaution, to keep if possible, a year's supply in advance. The result we observed was, that there was at the time in question in the Rajahmundry district alone, according to the latest Returns 10,264 Madras garces* of Salt on hand, of which 6,403 garces was in the neighbourhood of Coringa, and in the Chingleput district the quantity on hand was 6,614 Madras garces, of which 2,481 garces was at Covelong.

1310. It would we remarked of course be necessary to issue particular orders for restricting the manufacture of Salt for exportation in the season just commencing; but unless some part of that which had been already prepared for exportation (at Coringa particularly) were allowed to be exported, it was we remarked impossible that it could be otherwise disposed of for some years to come to the detriment of the monopoly established for the supply of the Home and Inland consumption, in consequence of the opening which it must afford to increased fraud and depredation.

1311. With regard to the observation of the Board of Trade that the Salt imported from the Northern Circars was of an inferior quality, and "barely saleable in the Bengal market;" we only remarked that we were not aware that the manufacture of Salt in that part of the country had of late years been deteriorated, or was of an inferior quality to that which had been exported for a series of years.

1312. In consequence of the orders which were issued as above noticed for discontinuing the farther exportation of Coast Salt to Bengal with the exception of five lacs (500,000) of maunds of white Salt (the supply of which had been apportioned by us among the districts in which that description of Salt was produced) the Collector in the Zillah of Ganjam requested authority to destroy 205 garces, 118 maunds and 6 tons remaining of the quality which had been stored for exportation at the Port of Baupanapaudoo, and his letter on this subject was laid before the Government on the 28th March last.

Letter from the Secretary to Government, dated 14th, in Cons., 22nd February 1810.
Advertisement dated 11th, Diary in Cons., 14th May 1810.

* Note—A Madras garce is equal to 120 Bengal maunds.

From Mr. Spottiswoode, dated 28th February, in Cons., 14th March 1811.
To the Chief Secretary, in Cons., 23rd March 1811.

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1313. The object of this proposition we observed was to get rid of the expense of guarding the Salt in question, the sale of which, otherwise than for exportation, it appeared was precluded by the local situation of the place.

1314. The same reasons which suggested the expediency of destroying the Salt at Baupanapaudoo, would we remarked operate to recommend the destruction of a part of the stock at different places in the Vizagapatam and Rajahmundry Districts, but before such a measure was finally decided on, we considered it to be our duty to submit that an application should be made to obtain from the Supreme Government some relaxation of the existing prohibition as related to the export of Salt within the Calendar year 1814.

1315. We stated that we had issued the most particular orders for restricting the further manufacture of Salt for exportation, and that no future inconvenience would therefore be felt from a superabundant stock, if the quantity actually prepared for exportation were allowed to be exported.

1316. The quantity so prepared and in readiness for exportation in the several districts of Ganjam, Vizagapatam and Rajahmundry, was we observed not less than between seven and eight lacs of maunds at the lowest computation; but even if the Supreme Government could be induced to authorize the exportation of a part of this stock to the extent of four or five lacs of maunds, it would we observe tend greatly to relieve the department from the loss and inconvenience with which it was threatened by the sudden and (as respected the districts in question) total prohibition of the export.

From Mr. Secretary Hill, dated 12th, in Cons., 18th April 1814.

1317. In reply we were informed that a communication would be made to the Supreme Government on the point to which the letter abovementioned related.

To the Chief Secretary, dated 8th, in Cons., 8th August 1814.
Petition from Grain Merchants, dated 8th, in Cons., 8th August 1814.

1318. We subsequently submitted to the Government a petition presented to us by certain persons concerned in the trade between the Coast and Calcutta, also copy of a letter which had been written in consequence to the Collector of Rajahmundry.

1319. We observed that if, as it appeared, Mr. Oakes had inadvertently sold to a few persons the whole which remained of the quantity of Salt allotted for exportation from the port of Coringa, it followed that such of the Native traders as might have prepared for the voyage, were placed in an unfortunate situation. They must we remarked either relinquish the voyage or must proceed to Calcutta in ballast, or at the best, must be compelled as they stated to repurchase at an advanced price, the Salt which had been sold to the few individuals before referred to.

1320. Under these circumstances, and as the only means which occurred to us of securing the parties against serious inconvenience and loss, we begged leave to recommend that, in anticipation of the assent of the Supreme Government to the proposition made to it, several months before the Governor in Council would be pleased to authorize further exportation of Salt in the year 1814 from Coringa to an extent not exceeding 1,000 garces or 1,20,000 Bengal maunds.

1321. We added that the season of exportation would cease in the course of the month then ensuing.

From Mr. Secretary Hill, 16th, in Cons., 10th August 1814.

1322. The Governor in Council in reply stated that he would expect to be made acquainted with the Collector's explanation of his conduct, and in the meantime refrained from forming any judgment concerning it.

1323. With the view of saving the Native ship-owners from the loss of the season or the necessity of purchasing at an enhanced price the Salt which should, according to the wishes of the Government, have been reserved for those purchasers, who had themselves the means of exporting it, the Governor in Council authorized the Collector to sell to the Native ship-owners a quantity of Salt not exceeding seventy thousand maunds (the quantity which remained unsold at the end of April), in addition to the quantity which he was formerly allowed to sell for exportation to Bengal. The Governor in Council expected however that this indulgence to Native ship-owners might have the effect of preventing the exportation of at least a part of the Salt, the sale of which had formed the subject of the complaint preferred to us, we were therefore desired to cause the Collector to furnish a Report of the precise quantity that might altogether be exported, in order that the information might be communicated to the Supreme Government.

To the Chief Secretary, 1st, in Cons., 1st September 1814.
From Mr. H. Oakes, dated 20th August, in Cons., 1st September 1814.

1324. On the 1st September last we laid before the Honorable the Governor in Council, a letter and its enclosures from the Collector of Rajahmundry, explanatory of the circumstances under which the Salt remained to be disposed of in that District had been sold.

1325. We regretted to observe that there was reason to apprehend from the result of the enquiry that our intention had been counteracted by a misapprehension of our orders by the Collector. These orders we remarked had especially in view to prevent the buying up of the whole quantity remaining on hand by a few individuals, and we had therefore directed that the Salt should be sold to such persons only as had ships actually in readiness to carry it away. Mr. Oakes's letter shewed that with the exception of a small quantity amounting to 457 garces, 148 mercahs sold to Captain Miller of the Duncan, the whole which remained unsold at the end of April was subsequently disposed of to three persons who were not prepared to export it, for though the sales took place on the 6th and 29th of July, the purchase money had not been paid nor permits granted for its exportation on the 20th August the date of the Collector's letter.

1326. We explained that we would distinctly state to Mr. Oakes that the additional quantity of which the Government had been pleased to authorize the sale to Native ship-owners was to be delivered only to persons actually ready to ship and export it, and that such purchasers were not to be put in possession of the Salt but upon payment of its value.

1327. The Statement directed to be furnished of the quantity of Salt actually exported was enclosed in Mr. Oakes's letter in question.

To the Chief Secretary, 31st, in Cons., 31st October 1814.
From Mr. Oakes, 6th, in Cons., 20th October 1814.
From Mr. Chase, 12th, in Cons., 17th October 1814.

1328. On the 31st October last we submitted for the information of the Supreme Government the copies of Registers of Permits issued for the exportation of Salt to Bengal from the Rajahmundry and Nellore Districts during the preceding month, viz:—

	Maunds.
Rajahmundry	69,960
Nellore	3,720
	73,680

which being added to the quantity reported under date the 22nd September (viz. Bengal maunds 5,33,374⁷/₁₀) made the total exportation to the end of September Bengal maunds 6,07,054⁷/₁₀.

1329. The subjoined Statement was inserted to explain the difference between the quantity to which the exportation was limited, and the quantity actually exported in 1814.

Statement.

	Distribution of the five lacs of maunds authorized to be exported.	Actual exportation to the end of September.	Remarks.
Rajahmundry	1,80,000	2,56,269 ¹ / ₂	An additional quantity to the extent of 70,000 maunds was authorized to be exported from this district by the orders contained in Mr. Hill's letter of the 16th August 1814.
Nellore	1,80,000	1,81,560	The excess here shewn is very immaterial excepting in the Chingleput District; the Salt exported from this district is exported on large vessels (not on the country craft) and it was not thought right to give the last vessel only half a cargo which would have been necessary if the limitation had been scrupulously observed.
Chingleput	90,000	95,940	
Tanjore	50,000	51,200	
	5,00,000	5,84,968 ¹ / ₂	
Add quantity exported from other districts previously to the limitation.	Vizagapatam	12,540	
	Masulipatam	9,546	
Total	5,00,000	6,07,054 ⁷ / ₁₀	

From Mr. Secretary Hill, dated 28th October 1814.
In Cons., 3rd November 1814.
To the Chief Secretary, in Cons., 8th December 1814.

1330. On the 28th October last we received a letter from the Secretary to the Government in the Revenue Department with enclosures, being copies of letters from the Acting Secretary to the Government in the Public Department, and from the Board of Trade at Fort William. To this communication we replied on the 8th December last.

1331. These letters we remarked had reference to communications made to the Supreme Government at the commencement of the present year 1814 in answer to representations from the Board of Trade at Fort William regarding the inconveniently large exportation of Coast Salt to Calcutta in the year 1813, in opposition to their expressed wishes, and regarding the expediency of limiting the exportation in every future year to a quantity not exceeding five lacs of maunds.

1332. The explanation contained in our letter to Government under date the 7th February last, it was presumed would have satisfied the Supreme Government that the large exportation in 1813 had taken place before there was a possibility of preventing it; and in regard to the current year 1814, the last Return we remarked would have shewn that the total exportation within the year had amounted to no more than 6,07,054⁷/₁₀ Bengal maunds, the cause of the difference between this quantity limited, and the proposed quantity of Bengal maunds 5,00,000 was explained in the Return above alluded to; a principal portion of the difference consisted of an additional quantity which this Government, on our recommendation had authorized to be exported from Coringa in anticipation of the assessment of the Supreme Government to a proposition on that subject made several months before.

Enclosure in letter to the Chief Secretary, in Cons., 31st October 1814.
To the Chief Secretary, in Cons., 8th August 1814.
From the Secy. to Government, in Cons., 15th August 1814.

To the Chief Secretary, in
Cons., 28th March 1814.
In Cons., 18th April 1814.
In Cons., 3rd November 1814.

1333. The proposition here alluded to contained in a letter to Government under date the 28th March; it appeared was forwarded to the Supreme Government on the 12th April, and we observed that reference was made to it in the letter of the Board of Trade which formed one of the enclosures in Mr. Hill's letter of the 28th October.

1334. Our proposition was that *in addition* to the limited annual quantity of 5,00,000 Bengal maunds or further quantity of four or five lacs might be allowed to be exported *in the present year only* from the Northern Circars, in order to reduce the quantity actually prepared and there lying for the purpose of being exported. The Board of Trade at Fort William proposed in reply to allow three lacs of maunds of this Salt to be exported in the present year ("to form part of the five lacs") and to debit the value of the residue to the Bengal Government at the rate of 24 Arcot Rupees per garce, after retaining $2\frac{1}{2}$ or 3 lacs for exportation in the year 1815.

1335. As the season of exportation for the year 1814 had expired before this communication was received, the adoption of the suggestion of the Board of Trade (if it had not been in some degree anticipated) would we observed have been impracticable. It would we added have been seen however that out of the total quantity exported in 1814, between two and three lacs were exported from the Northern Circars, including the additional quantity of which this Government took upon itself to authorize the exportation.

1336. There was it seemed no longer any probability that the proposition for permitting a temporary extension of the exportation beyond the limited annual quantity of five lacs of maunds would be acceded to, and under this impression we proposed to distribute the quantity to be exported in the year 1815 in the proportions hereunder stated.

	B. maunds.										
Brown Salt...	<table> <tr> <td>Rajahmundry ...</td><td>2,00,000</td></tr> <tr> <td>Vizagapatam ...</td><td>25,000</td></tr> <tr> <td>Ganjam ...</td><td>25,000</td></tr> <tr> <td></td><td> </td></tr> <tr> <td></td><td>2,50,000</td></tr> </table>	Rajahmundry ...	2,00,000	Vizagapatam ...	25,000	Ganjam ...	25,000				2,50,000
Rajahmundry ...	2,00,000										
Vizagapatam ...	25,000										
Ganjam ...	25,000										
	2,50,000										
White Salt...	<table> <tr> <td>Nellore ...</td><td>1,75,000</td></tr> <tr> <td>Chingleput ...</td><td>30,000</td></tr> <tr> <td>Tanjore ...</td><td>45,000</td></tr> <tr> <td></td><td> </td></tr> <tr> <td></td><td>2,50,000</td></tr> </table>	Nellore ...	1,75,000	Chingleput ...	30,000	Tanjore ...	45,000				2,50,000
Nellore ...	1,75,000										
Chingleput ...	30,000										
Tanjore ...	45,000										
	2,50,000										

1337. After the exportation of the proposed quantity in 1815, there would still we observed remain a considerable portion of what was prepared for exportation in the Rajahmundry* District, but we did not think it necessary or expedient that the proposition for debiting the Supreme Government with the value of the residue at the rate of 24 Rupees per garce should be adopted. The actual cost of the Salt we remarked was not, in fact 24 Rupees the garce; this rate we observed included every charge attending the exportation (none of which would be incurred) and left more over a small profit to cover the general charges of the department. Besides there seemed to be no occasion for raising a nominal revenue, upon which a claim to commission might be founded, while it did not appear that any public advantage would result from the measure, since whether the residue were debited to the Bengal Government or not, it must be equally exposed to depredation, and consequently equally liable to the principal objection formerly stated by us that of occasioning detriment to the monopoly established for the supply of the home and inland consumption.

1338. We trusted however that as the stock had been already, and would hereafter be still farther diminished, the injury resulting from this cause would not if due precaution were taken prove very considerable.

1339. Although the discussion of the subject of an extended exportation of Salt to Bengal might be considered as terminated, we could not avoid remarking upon what appeared to us to be an incorrect view of the question of profit and loss as taken by the Board of Trade at Fort William.

1340. "The loss to the Salt Department under the Presidency of Fort St. George (it was "observed") which would result from the "proposed restriction of the exportation of Salt from "the Coast will only be 24 Arcot Rupees per garce of 120 maunds or Sicca Rupees 18-9-11 per "100 maunds, while the loss that would be sustained by this Government by permitting the "importation of it to exceed the demand of the market would amount to Sicca Rupees 72 per "100 maunds, exclusively of the loss of interest on the outlay."

1341. It appeared to us that a more correct view of the subject would be taken by shewing the difference between the cost of imported Salt and the cost of Salt of the Home manufacture. If for instance, Salt produced in the Bengal Provinces could not be brought into store at less than 66 Rupees the 100 maunds for brown Salt, and 72 Rupees the 100 maunds for white Salt (a result which we merely assumed for the sake of the argument), it followed that "the maintenance of the Coast shipping" was an object which might be attained without the enormous sacrifice which the calculation of the Board of Trade at Fort William exhibited.

In Cons., 17th October 1814.
Circular letter 20th November, in Diary Cons., 1st December 1814.
Advertisement 28th November, in Diary Cons., 1st December 1814.

1342. We also on this occasion acknowledged the receipt of a letter from the Secretary to Government in the Revenue Department under date the 11th October, and reported that the directions therein contained relative to the alteration in the terms of the Permits issued for the exportation of Salt to Bengal had been carried into effect.

1343. With reference however to the qualified terms in which these directions contained in the abovementioned letter were conveyed, we suggested the possibility of great inconvenience being sustained by the Salt Traders, if their cargoes were to be unloaded at any considerable distance from the Port of Calcutta. In such case they might either have to bring their return cargo from a considerable distance or be obliged to ballast their vessels to enable them to proceed to the place of loading.

1344. In acknowledging the receipt of the letter here recited, the Government transmitted to us copy of a letter on the same subject from the Acting Secretary to the Government at Fort William dated the 4th of November, though but recently received with a copy of its enclosure, and desired that we would afford such explanations as it might appear to us to render necessary.

1345. It appeared from this communication that the exportation of Coast Salt to Bengal was in the aggregate restricted as before to five lacs of maunds, but as it was entirely prohibited from the Southern Ports and not allowed to exceed three lacs of maunds from the Northern Circars, it did not clearly appear to the Governor in Council from whence the remaining two lacs were to be exported. If from Nellore, the quantity it was observed exceeded what had been allotted to that district by us, and the Governor in Council remarked that it would still be proper to limit the exportation to 1,75,000 maunds as proposed by us; we were also directed to be careful to include in the five lacs of maunds the forty-six thousand noticed in the Bengal despatch.

1346. With respect to the observation offered in the 11th paragraph of our Secretary's letter, the Governor in Council apprehended that the comparative estimate of loss in the contemplation of the Board of Trade at Fort William had reference only to the quantity of Salt on hand in Bengal and on the Coast (in which case it was correct), whereas ours was entirely a prospective estimate. As such it was remarked however that estimate was also correct and deserving of being brought to the notice of the Bengal Government.

1347. The Governor in Council had some doubt whether the importance and extent of the interests concerned in the preservation of the country craft belonging to the Northern Circars had, in the course of the present discussion as to the degree in which the exportation of Coast Salt to Bengal should be restricted, been in a sufficiently precise and pointed shape, presented to the view of the Supreme Government, and we were informed that before finally closing the discussion, a reference on that particular branch of it would be made to the Board of Trade, who it was thought might possess more correct or more accessible means of shewing the use and value of the Native shipping than were at our command.

1348. In reply to this letter we observed that the letters referred to in the margin has explained the circumstances under which an additional exportation of Salt from the Port of Coringa was authorized to the extent of 70,000 Bengal maunds, of which we had no doubt that the forty-six thousand maunds noticed in the abovementioned letters from Bengal formed a part; of the residue, it was probable would have subsequently reached Bengal; the exports from the Coast and the import into Calcutta within the calendar year could never we remarked be expected exactly to correspond; it generally happened that a portion of the quantity exported at the latter end of a season from the coast found its way to Calcutta at some early period of the next season.

1349. On this point there appeared to exist some misintelligence as also with respect to the season of export from the Coast; for instance in their present letter the Board of Trade at Fort William recommended that the Madras Government might be requested to take effectual steps to "restrict the exportation to this Presidency (Bengal) in the current year 1814 to the quantity of 5 lacs of maunds, including Salt that may have been already exported from the southern as also the northern ports on the Coast." This letter of the Board of Trade we remarked was the 4th October 1814, at which period the exportation from the Coast on account of 1814 had already been brought to a close; a Statement of total exports on account of the year 1814 had accompanied our letter to Government under date the 31st October.

1350. As the exportation in the season 1814, under circumstances already explained had exceeded the limited quantity of 5 lacs of maunds, we were led to understand that it was the wish of the Supreme Government that the surplus should be deducted from the five lacs to be exported in the season 1815. Instead therefore of the distribution of the five lacs proposed in our letter to Government under date the 8th December, we proposed that four lacs only should be exported in the present year 1815, to be distributed as follows:—

Rajahmundry...	...	...	...	...	...	...	...	2,00,000
Vizagapatam...	...	...	...	...	...	...	...	25,000
Ganjam...	...	...	...	...	...	...	...	25,000
Nellore...	...	...	...	...	...	...	...	1,50,000
								4,00,000

1351. This distribution we remarked excluded altogether the quantity proposed to be exported from the Southern Ports in the Tanjore and Chingleput Districts, and reduced that which had been allotted to be exported from the Nellore District.

1352. We presumed that in consideration of this reduction in the quantity to be exported in 1815, there would no longer be any difficulty with respect to the payment of the surplus quantity exported from the Coast in 1814, and received at Calcutta in the present year 1815, and we took this occasion to submit whether it might not be advisable that the accounts kept in Bengal of Salt imported on permit should be kept with reference to the dates of the permits themselves,

rather than with reference to the dates of the importations at Calcutta, for it was very improbable, as already observed, that the return of exports from the Coast and the return of imports into Calcutta in any one year should correspond precisely with each other.

1353. The Governor in Council in reply transmitted for our information copy of a letter on the subject addressed to the Acting Secretary to the Government at Fort William, in which it was stated that this Government had approved of the proposed distribution of the quantity to be exported in the present year, and that the Governor in Council took the liberty of submitting to the consideration of the Government at Fort William our suggestion regarding the mode of keeping the account of Coast Salt imported into Bengal:

1354. The Governor in Council subsequently transmitted for our information and guidance copy of a letter from the Acting Secretary to the Government at Fort William with a copy of its enclosures, stating that the Salt imported into Bengal for which payment had been suspended had since been paid for, but earnestly recommending that the exportation of Salt from the Southern ports might cease altogether and from the Northern Circars might be limited to three lacs of maunds.

1355. In reply we observed that from our letter under date the 12th January it would have been seen that the measure of discontinuing the exportation of Salt from the Southern Ports had been already carried into effect; and that the exportation from the Northern Ports on account of the current Calendar year 1815 had been limited to four lacs of maunds.

1356. We submitted that as a distribution of these four lacs of maunds had been made, notified to the several Collectors concerned, and published for general information in the *Government Gazette*, it might not be expedient to issue orders a third time for altering the quantity and distribution, but (we added) if it should be finally determined that only three lacs of maunds of Salt were to be exported annually from the Coast to Bengal, the difference between four and three lacs might, if thought necessary, be deducted from the quantity to be exported in the Calendar year 1816; in other words, the supply for that year might be limited to two lacs of maunds.

1357. On the 28th April last we proceeded to the consideration of a letter from the Collector in Masulipatam in which allusion was made to the injury which the Salt Revenue of this Government was likely to sustain from the levy of exorbitant duties upon that article when imported into the dominions of His Highness the Subahdar of the Deccan. In submitting this letter to the Government under date the 5th May last, we solicited the particular attention of the Government to the present state of the commercial intercourse between the Nizam's territories and those of the Company, for we were of opinion that material benefit would result both to this Government and to its subjects, were the engagement subsisting between the two States carried into execution on the part of His Highness the Nizam.

1358. During the government of the Marquis Wellesley, His Lordship we observed with the view of improving and securing the commercial intercourse existing between the subjects of the two allied States had entered into a separate negotiation with the Court of Hyderabad, which terminated under date the 12th of April 1800 in the conclusion of a commercial Treaty. To this engagement which was transmitted to us under date the 21st July 1802, we referred to His Excellency the Governor in Council.

1359. By the first article, the free use of the Port of Masulipatam was granted to His Highness the Nizam with the privilege of establishing a commercial Faction; by the second article, ships bearing His Highness' flag were declared entitled to the protection of British ships of war; the third and fourth articles prescribed that there should be a free transit between the territories of the contracting parties of all articles being the growth, produce or manufacture of each respectively, and that the ancient undefined Sayer, Rahadary, or road duties, should be abolished. By the fifth article, *a duty of five per cent. and no more, was levied at Hyderabad on all articles whatever imported from the Company's possessions.* The seventh article did not determine the rate of the duties payable to the Company on all articles imported from the territories of the Nizam, but declared that these duties should be collected at Masulipatam, or at one or more places according to the convenience of the merchants belonging to His Highness' dominions; the eighth article granted the Nizam a duty of 5 per cent. payable at Hyderabad on all commodities purchased in his territories for exportation to those of the Company; and the tenth article provided that the favorable duties mentioned in the foregoing part of the treaty should be extended only to the traders under both Governments, not to the merchants of foreign States.

1360. In explanation of the mode in which this treaty had been carried into effect on the part of this Government, we subjoined the following Extract from the Regulation I. of 1812 of the Madras Code.

1361. "The general inland duty prescribed by this Regulation shall be levied at the rate of 5 per cent. on the goods and merchandize enumerated in the tariff; and no duty shall be levied except on articles so enumerated."

1362. "Goods or merchandize having paid the general inland duty shall be allowed to pass the frontier by land into the territories of native powers free of further demand, on the production and delivery of the certificate granted for the first payment."

1363. "Goods imported by the land frontier from the territories of native powers shall pay the general inland duty at the rate of 5 per cent. as provided by this Regulation at the frontier chokey; and the certificate granted for such payment shall pass the goods free, in like manner and under the same exceptions as if they had been manufactured or produced in the territories subject to this Presidency."

1364. "Grain of all kinds shall also be exempt from the duty prescribed in this Regulation, excepting on exportation by the land frontier; or into the Settlement of Foreign European nations, in which case it shall be charged with a duty of 3 per cent. on the tariff price."

1365. We submitted that so far as the British power was concerned, the spirit of the commercial treaty had been fully adopted and maintained, the old undefined Sayer collections had been abolished, and the communication to the Court of Hyderabad of the foregoing extract from the code of Regulations would we conceived shew that the duty levied by the Company on imports under the seventh article of the treaty had been confined to 5 per cent.; not indeed collected at Masulipatam only; but for the convenience of the merchants belonging to His Highness's dominions, at the first chokey on the frontier; the rate of the import duty to be levied by the Company was not specified in the seventh article of the treaty, which acknowledged the general right to collect such duties: but the tenth article proved it to have been understood that the import duties leviable by both Governments should be fixed at 5 per cent.

1366. With respect to the export duties leviable by this Government, it would we remarked be perceived that they had been fixed generally at 5 per cent., and on grain in particular at 3 per cent. It was true we observed that no provision was contained in the treaty for the levy of export duties by this Government, while the Nizam was expressly authorized to levy a duty of 5 per cent. on Exports. The rate of the Company's export duty however, was we remarked evidently favorable to the Nizam, being as

regarded grain, below that of His Highness; and we were inclined to believe that a reference to the communications which passed with the Ministers of His Highness, previously to the conclusion of the commercial treaty, would shew that the omission in the treaty of a stipulation respecting the levy of export duties by the Company must have proceeded from inadvertance, as it was understood and admitted that the Company and the Nizam should levy the same duties on exports as on imports into their respective territories.

1367. The treaty we remarked might certainly be amended and made more specific respecting the duties to be levied by the Company; but we anticipated the concurrence of His Highness the Nizam in the Statement which had been made, that the spirit of the engagement had been strictly adhered to on the part of this Government, and that the duties which they levy are extremely moderate.

1368. As respected the duties to be levied by the Nizam, the treaty we observed was already sufficiently specific; both export and import duties were limited to 5 per cent. to be levied at Hyderabad only, we have long understood that on the part of His Highness this treaty had never been carried into execution, we had been informed that the ancient undefined Sayer or Rahdary duties were still levied to the great detriment of the export trade by land from these territories, but until the receipt of the letter from the Collector in Masulipatam before mentioned we were not aware of the magnitude of the evil.

1369. In elucidation of the nature of the trade, and intention of the Commercial Treaty, we subjoined the following quotation from the evidence given before the House of Commons by Captain Sydenham, who held the situation of Assistant to the Resident at the time the treaty was concluded, and was subsequently Resident at Hyderabad.

1370. "The principal trade which was carried on between those territories was the supply of cotton from the Province of Berar, to that part of the Company's territories known by the name of the Northern Circars, some cotton is also sent to the markets at Vellore or Arnee, and other places in that neighbourhood; the merchants who carry the cotton from the Nizam's territories into the Company's territories, return with cargoes of salt and salt fish, with some of the manufactured cloths of the Northern Circars, and with that kind of muslin manufactured in the neighbourhood of Arnee, called I believe, the Arnee muslins, it was principally for the purpose of giving facility to this trade between the inhabitants of the respective territories, that the treaty was concluded with the Nizam by the Company."

1371. His Excellency the Governor in Council we observed would remark that the treaty was here stated to have been formed expressly to facilitate a trade, of which according to Captain Sydenham's evidence, salt was at the time one of the chief articles of export from the territories under this Government. We further observed, on reference to the fifth article of the treaty, that salt and all other imports from the Company's possessions are liable to a duty of 5 per cent. only, but it appeared from the letter of the Collector in the Zillah of Masulipatam that the duty actually levied on salt was A. Rupees 2-0-5 on every sum of A. Rupees 2-10-0 paid by the merchants at the Company's pans, or nearly 100 per cent., and this too on the Company's high monopoly price of 30 Pagodas per garco. This exorbitant duty we remarked had operated as a prohibition of the export of salt from these territories, and the inferior salt produced in the Mahratta States on the west side of the Peninsula, known by the name of the Concan, being liable to a reduced duty in the Nizam's dominions, the benefit of this export trade had been transferred from this Government to these States.

1372. As the levy of the exorbitant duty in question had been ascertained beyond any doubt by a reference to the Resident at Hyderabad himself, we begged leave to submit to His Excellency the Governor in Council the expediency of a remonstrance on the subject to His Highness the Nizam, and we were of opinion that the Resident should at the same time be

instructed to call upon the Court of Hyderabad to give effect to a treaty which had been strictly observed on the part of the British Government, but which it appeared had not at any period since its conclusion now nearly fourteen years been executed by the Hyderabad Sirkar.

1373. We further remarked, that if His Highness the Nizam should be desirous of collecting the duties specified in the treaty at the frontier instead of at Hyderabad, we were not aware of any objection to a modification of the treaty to that effect.

1374. We were informed in reply that the subject of your representation together with a letter on the subject from the Resident at Hyderabad had been transmitted to the Supreme Government in order that they might pass such orders on the subject as it might seem to them to require.

From Mr. Secretary Hill, 9th,
in Cons., 15th August 1814.

SALT, SAYER AND ABKARY.

1375. On the 11th February instant we transmitted to the Governor in Council for transmission to the Honorable the Court of Directors a General Abstract Statement shewing the amount of Revenue derived from the following sources:—

To the Chief Secretary, in
Cons., 11th February 1815,
with enclosure A.

1. Monopoly of Salt.
2. Abkary or monopoly of the sale of foreign spirits, country spirits (commonly called Arrack) and of Toddy.
3. Sayer or Inland duties.

1376. This Statement we observed had been prepared in our office, and did not correspond in its grand total with the Fusly year Statements submitted by us to the Government, the arrangement being different and the Sea Customs under the Board of Trade being omitted. The Statement we explained was submitted more with the view of exhibiting the improvement which had been made of late years in these extra branches of Revenue, and demonstrating the practicability of raising to a certain extent at least, a Revenue independent of the Land Revenue rather than for the purpose of exhibiting a statement accurately correct.

1377. We proposed to submit annually a similar Statement and to add hereafter the amount of Revenue derived from the Tobacco monopolies in Coimbatore, Canara and Malabar.

1378. The Statement we observed was comparative and shewed the amount of each branch for Fuslies 1222 and 1223.

1379. An Abstract of the total for Fusly 1223 was inserted thereunder.

1380. The total gross Revenue derived from Salt was Star Pagodas	...	8,96,767	30	23
The charge were	...	1,81,697	19	42½
The net Revenue was	...	7,15,070	10	60½

1381. In the total charges were included the charges shipping and the purchase price of Salt. The percentage of the whole we remarked was 20 4½-16.

1382. The gross Revenue derived from the Abkary was	...	S. Ps. F. C.
The charges were	...	3,59,929 15 71
	...	2,043 8 14
The net Revenue was	...	3,57,886 7 57

1383. This branch of Revenue being in general rented out, we explained that no particular charges were incurred except in the instances of Masulipatam and Madras where the sale is under Aumanie management. The purchase of Arrack in these districts was not however exhibited in the account. In future we observed the Statement would be prepared with more correctness.

1384. The Sayer or Inland Custom Revenue (exclusive of Sea Customs under the Board of Trade) was	...	8,45,056	7	63
The charges were	...	1,55,486	16	75
The net Revenue was	...	6,89,569	35	68

1385. The charges amounted to 18^{6½}/₁₆ per cent. This branch of Revenue we remarked had of late occupied much of our attention and had been put on an improved footing. The tariffs of the several Collectors we observed are now under our revision.

		S. Ps. F. C.
1386. The net Revenue from Salt is	...	7,15,070 10 60½
Abkary is	...	3,57,886 7 57
Sayer is	...	6,89,569 35 68
Add amount of net Revenue from the Tobacco monopolies in Coimbatore, Canara and Malabar about	...	1,26,591 0 0
Add amount of the Revenue derived from "Sundry small Farms and Licenses" as per Statement of Demand, Collection and Balance	...	78,357 30 46
Ditto. ditto. Stamp duties	...	76,102 39 69

Grand total of net Revenue from these extra branches ... 20,43,577 34 60½

1387. If the foregoing amount were added the net Revenue derived from Sea Customs being (according to the Fusly Statement) Pagodas 3,28,992-4-32, the aggregate amount of the net Revenue derived in Fusly 1223 from sources exclusive of the lands would be observed appear to be Star Pagodas 23,72,569-39-24½.

TENT ALLOWANCE.

To Govt., 29th, in Cons.,
29th October 1812.
From Government, 6th, in
Cons., 9th November 1812.
To Govt., 8th, in Cons., 14th
December 1812.
To Govt., 24th, in Diary
Cons., 27th May 1813.
From Government, 8th, in
Cons., 10th June 1813.

Proceedings of the Board, in
Cons., 29th September 1814.

1388. Having experienced considerable difficulty in regulating the Tent allowance to be drawn by Collectors and their Assistants as authorized in the Proceedings noted in the margin, and sanctioned by Government, we were induced to revise the instructions under which Tent allowance was drawn and proceeded to take this subject into consideration at our Meeting of the 29th September last.

1389. Under the existing rules Tent allowance we remarked was drawn by Collectors in districts of which the Revenue was not permanently fixed at the rate of 69 Star Pagodas per month. In districts of which the Revenue was permanently settled at 50 Star Pagodas per month, Assistant Collectors drawing 25 Star Pagodas per month in the first mentioned districts and none in the latter, unless when specially employed. The allowances of Collectors we observed were drawn in arrear on a Statement of the period which the Collector had actually resided in Tents and the extent of the tours made in his district. The allowance to Assistants under recent orders was paid monthly.

1390. It sometime happened that Collectors from various causes were prevented making circuits of equal length or duration with those made by other Collectors, and instances had

occurred where the Collector had not been absent from the Huzzoor Station at any period of the year. Although during the whole year he might have possessed Tents and kept up part of his travelling equipage.

391. The difficulty under these circumstances we observed had been to ascertain what amount of Tent Allowance would be an adequate remuneration for the expenses actually incurred by Collectors while residing in Tents and for the wear and tear of Tents. With every desire on our part to decide impartially on the claims of individuals, the task we observed had been rendered extremely embarrassing from the different views under which different Collectors had brought their claims before us.

1392. It was satisfactory however to us to be enabled to state that the allowances granted for the last year or Fusly 1223 A.D. 1813-14 had not in any case been granted except to Collectors who had actually been resident in Tents, and moving about their district at some period of the year, but it being desirable that we should possess a more defined rule for our guidance, and that Collectors should receive a fair remuneration of the extra expenses incurred in supporting a travelling establishment, we recommended that the Governor in Council would be pleased to sanction the following rates of Tent Allowance from the commencement of Fusly 1224 to be drawn under the annexed rules.

The Collectors of Districts of which the Revenue is not permanently settled.

1. That all Collectors of districts of which the Revenue is not permanently settled shall receive twenty-five Star Pagodas per month for the wear and tear of Tents and support of a Tent Establishment.
2. That Collectors of such districts shall draw in addition to the above allowance at the rate of one and a half Pagodas per diem during the period such Collectors may be *actually residing in Tents* employed on the public service.
3. That Assistants to Collectors of such districts shall draw a fixed allowance of twelve Pagodas per month and an extra allowance of three-quarters of a Pagoda per day during the period they may actually reside in tents employed on the public service.

Collectors of Districts of which the Revenue is permanently settled.

4. That Collectors of districts of which the Revenue is wholly or in part settled shall be allowed twenty Pagodas per month for the wear and tear of Tents.
5. That a Collector of a district of which the Revenue is wholly or in part settled shall be allowed to draw during the period he has actually resided in Tents and moved about the district on the public service the sum of one Pagoda per day.
6. That Assistants to Collectors of the settled districts shall draw the same Tent Allowance as Assistants to Collectors of unsettled districts under the same conditions provided it shall be considered that their services in the districts are necessary, and on a special reference being made to the Board before the allowance is drawn.
7. That all Collectors drawing Tent Allowance shall furnish quarterly a certificate of the number and size of Tents which they possess fit for use.
8. That as cases have occurred and may again occur, where the duties of Collector in districts of which the Revenue is partly permanently settled, and partly under leases, or otherwise may require a much longer residence in Tents, and more Tents than in other permanently settled districts, a discretionary authority be vested in the Board to grant the superior allowances to Collectors so situated, but in such cases only.

1393. We stated that we had reason to believe that these proposed rules for regulating the Tent allowance to Collectors and Assistants so far from increasing the past charges under this head would have the effect of reducing the actual expense while security would be afforded that the allowance should not lapse into a sinecure or actual addition to the fixed emoluments of office.

1394. We were informed in reply that the Right Honorable the Governor in Council approved of the rules submitted by us respecting the Tent allowance of Collectors and their Assistants, but conceived that under the orders of the Court of Directors the sanction of Government should be necessary, when we should consider the Collector of a settled district to be entitled to the superior rate of Tent allowance, which the present general sanction enabled Collectors of unsettled districts only to draw. The new mode of regulating Tent allowance it was observed would take effect from the commencement of Fusly 1224.

1395. These orders were circulated for the general information of the officers in the Revenue Department.

EXEMPTIONS IN FAVOR OF THE COMPANY'S WEAVERS.

To the Chief Secretary, in
Cons., 28th April 1814.
From Mr. T. A. Oakes, 20th,
in Cons., 23th February 1814.
To Mr. T. A. Oakes, 3rd, in
Cons., 3rd March 1814.

1396. On the 28th April last we submitted for the consideration of Government a correspondence which had taken place between us and the Collector in the Zillah of Guntoor, respecting the liability of the Company's registered weavers to the payment of the loom tax.

1397. The Governor in Council would we remarked observe, that until the result of this reference to the Government should have been communicated to the Collector, he had been directed to exempt the registered weavers from tax on receiving as heretofore the usual information from the Commercial Department.

1398. Under the new Act of Parliament for continuing in the East India Company for a further term the possession of the British territories in India, transmitted to us in the letter from the Secretary in the Judicial Department under date the 1st ultimo, doubts had arisen with us whether we should be justified in continuing after the 10th April 1814, any particular exemption in favor of the weavers of the Company; we understand the general spirit of the Act to place the Company as to Trade on the same footing as private merchants. Section 24 specifically enacted that the goods, wares and merchandize of the Company should be subject to the same rates, customs and duties as those of individuals; and Section 64 provided that the receipts in the territorial branch should be kept distinct and separate from those in the commercial branch of their affairs.

1399. It appeared to us that if the exemption from the payment of the loom tax were continued in favor of the Company's weavers, they would still possess the same advantages which they had heretofore enjoyed over all other weavers. They would we observed be able in consequence of this exemption to sell their goods cheaper to the Company than other weavers who are liable to the tax could sell their goods to private merchants; and we therefore thought if the exemption continued, that the same rates would not be levied on the goods of the Company as upon those of individuals. It also appeared to us that the continuation of this exemption would operate as heretofore, to sink the territorial Revenues available from the weavers thus exempted. Influenced by these impressions, we considered it to be our duty to submit our doubts as to the legality of continuing this exemption for the consideration and orders of the Governor in Council.

1400. If the weavers working for the Company were exempted from the tax in question merely on account of any supposed vexation attending its collection, this we remarked would be a reason for its general relinquishment; the partial exemption in their favor we observed had never been viewed in the Revenue Department in any other light than as a premium granted to the weavers working for the Commercial Department at the expense of the Revenue.

1401. As connected with the subject of this letter, we solicited the orders of Government upon other parts of the new Act of Parliament regarding the intent of which doubts had arisen with us.

1402. We understood that by the new Act the sum to be applied to the Indian investment was limited; we also perceived by Section 24 that the goods of the Company were subjected to Export and Import duties. To a private merchant the duties we observed enter into the price of his goods as much as the recompense of the artisan's labor, and the intent of the Act seemed to us to be that the Company and private traders should, as regarded commercial transaction, be as much as possible on the same footing. Under this conclusion, we begged leave to submit for the consideration of Government whether these duties should not be paid by the Commercial Residents in money.

1403. We were of opinion that the actual payment of the duties in money would be attended with little inconvenience, while we conceived that it would prevent the possibility of frauds on the part of the native servants in both departments. We alluded to the passage of private goods as goods belonging to the Company; many of the natives connected with the Commercial Department were supposed to be engaged in trade, and it seemed probable that they would not always resist the temptation and facility afforded them of passing their goods duty free along with the goods *bonâ fide* the property of the Company, the actual levy of the duties we conceived would preclude the possibility of this practice, but if the payment of the duties in many should be considered objectionable, we were of opinion that they should be paid by Bills (in like manner as duties on Commissariat articles were paid) rather than that they should be made a mere matter of adjustment in the General Books of the Company.

1404. The duty we observed might be charged at the Chowkey where the Factory is situated, as the goods were imported; and all goods returned to the weavers might be deducted from the amount of the Bills either quarterly or annually.

1405. We were referred in reply to a Report on the points in question submitted to Government by the Board of Trade, to whom our letter was communicated; and the Governor in Council hoped that the draft of a Regulation for levying the Mohturpha tax which was stated to be in forwardness would at an early period be submitted for his consideration, and it was stated that it would then be determined in what mode it might be best that the tax on the Company's weavers should be paid, if it should be finally deemed expedient to levy any tax on the implements of industry.

1406. The general question regarding the mode of adjusting the duties with which the Company's trade, in common with that of private traders, was now to be charged, would it was observed be settled in communication with the Supreme Government, with whom this Government had already had correspondence on the subject; but, under any arrangements it was remarked care would be taken both that the charge should be correctly made, and that it should be so adjusted as to leave as little room as possible for fraud.

1407. On this point no further communication has yet been made to us.

STATIONERY.

From Mr. Secy. Hill, 23th October, in Cons., 21st November 1814.

To the Chief Secretary, 16th in Cons., 16th January 1815.

1408. With reference to a plan proposed by the Board of Trade for supplying Stationery to the different public officers, we submitted to the Governor in Council copy of a letter which we proposed to circulate to the several Collectors should the Governor in Council approve the arrangements therein detailed.

1409. In the event of the plan submitted being sanctioned, we stated that it would be necessary that we should be furnished with a list of the prices of the Stationery wares in the stores, and that the Accountant General should authorize the Collectors to draw bills for the amount of their Indents in favor of the Superintendent of Imports.

1410. In our proposed Circular letter here alluded to, we stated that having had occasion to observe that the Indents of Stationery received from the several Collectors differed very materially in the Statement of the quantity of articles required annually, and that the annual expenditure in some districts exceeded greatly the expenditure in other districts without sufficient cause appearing for the difference, delay and inconvenience being also experienced by Collectors in procuring the Stationery at the period they required it, we had considered that it was desirable to establish both a more efficient control over the expenditure of Stationery and a more expeditious and easy supply.

1411. With this view we had procured from the office of the Board of Trade the prices of the various articles of Stationery wares in use in the public offices, a copy we proposed to circulate to the Collectors for their information, and to desire that they would examine the actual expenditure in their offices for two or more years, and that they would state what annual sum of money they would consider sufficient under ordinary circumstances to supply their offices with Stationery.

1412. It was not we observed our intention to confine the expenditure to any particular sum, but having in the first instance a standard sum by which to regulate the expenditure, we should expect satisfactory reasons to be shewn for any proposed increase.

1413. We were aware that in some of the offices of Collectors the public records are kept in a superior state of neatness, correctness and preservation to what they are in others; we intimated our intention to require from all Collectors a Report on the state of the records both English and Native. In the meantime we thought that provision might be made for such supply of Stationery as might be requisite to put the records where necessary in a better state.

1414. So soon as we should have determined on the proper sum to allow in the first instance to the several Collectors, we propose to recommend to Government that each Collector should be permitted to send a person to the Company's stores to select the Stationery required, paying for the same by a bill on the Presidency. The charge for Stationery we observed would then appear under the head of "Huzzoor* Saderward" in the Collector's accounts and easier means than we now possess would be afforded to us of auditing the expenditure, while the Collector would have it in their power to obtain their supplies at the most convenient periods and without previous reference to us or any other public authority.

PENSIONS.

1415. On the 25th July last we submitted for the information of the Governor in Council the draft of a Regulation transmitted by us to the Sudder Adawlut entitled "A Regulation for establishing certain rules for the payment of Pensions; and for preventing abuses in the receipt of Pensions."

To the Chief Secretary, in Cons., 25th July 1814.
In Cons., 25th July 1814.

1416. The provisions contained in this Regulation we observed were founded upon Regulation XI of 1813 of the Bengal Code, transmitted to us in the letter from the Secretary to Government in the Revenue Department, under date the 2nd November 1813, but in order to render the rules contained in that Regulation entirely applicable to the local arrangements respecting Pensions which obtain in the provinces under this Government, certain additions and modifications had been made in it. We proceeded to notice such as were of any consequence.

1417. The preamble to the Regulation, and Sections 1, 2 and 3 scarcely required remark; we stated that we had not adopted the arrangement noticed in Section 2 of the Bengal Regulation, respecting the stoppage of all Pensions, because the Pensions in the Revenue Department under this Government had lately undergone revision and scrutiny, and to stop the Pensions again would cause great personal distress and much public inconvenience. Section 3 and Section 5 of the Bengal Regulation were nearly the same as Sections 2 and 3 of our draft, the additions which had been made to them appeared to us to be requisite.

1418. Section 4 of the Regulation was founded upon Section 43, Regulation I of 1803, and was we thought obviously necessary.

1419. Section 5 proceeded upon the liberal principle recognized by the Government, if continuing to existing incumbents all allowances which had been paid by the British Government for a term of years, and the second clause we conceived would prevent the recurrence of any inconvenience or misinterpretation of the Regulations similar to that noticed in Mr. Secretary Hill's letter of the 15th May 1812.

To the Chief Secy. 17th, in Cons., 17th September 1812.
From Mr. Secy. Hill, 13th, in Dy. Cons., 26th October 1812.

1420. For the cause of the rules contained in Section 6 of the draft, we begged leave to refer to the correspondence noted in the margin.

1421. Section 7 of the draft had been deemed necessary in order to prevent the irregular continuance of Pensions granted in consideration of presumed privileges or in reward for services.

1422. The authority granted to Collectors by Section 8 would we observed enable them at once to prevent the continuance of any abuse which they might discover, while individuals were guarded from oppression or injustice by the reference which must be made to us before the payment of any Pension could cease altogether.

1423. The provision contained in Section 9 for continuing the payment of Pensions in cases of particular distress, notwithstanding the same might regularly be liable to lapse to the Government, we hoped would meet with the approbation of the Governor in Council.

1424. Section 10 and Section 11 were mere modifications of Sections 4 and 6 in the Bengal Regulation above mentioned.

1425. Section 12 specified the punishment for frauds either in the receipt or payment of Pensions; the punishment we remarked should be prompt, and was therefore committed to the Magistrate, instead of the Court of Circuit, and we were of opinion that it was not more severe than was necessary to check the offence.

1426. We have not as yet heard that this Regulation has been passed into a law.

SPIRITUOUS LIQUORS.

1427. On the 18th February last the Governor in Council was pleased to transmit to us copy of a letter from the Magistrate in the Zillah of Chittoor, regarding the introduction of spirituous liquors into the Cantonment at Ranipet, and to desire that we would report our opinion upon the draft of a

From Mr. Secy. Hill, 18th, in Cons., 21st February 1814.

Regulation for correcting that evil, which was referred to us for a reconsideration so long ago as the 2nd of November 1813, and if the draft remained unaltered would submit it through the Sudder Adawlut, in order that the Regulation might be enacted by the Governor in Council.

1428. In reply we stated that under date the 29th March 1813, we had submitted to the Government draft of a Regulation, founded upon one which had been prepared by the Magistrate at Chittoor, entitled, "A Regulation for restricting and regulating the sale of Foreign Arrack and the manufacture and sale of Country Arrack and fermented Toddy, and for preserving order in Military Garrisons and Cantonments, whether of European or Native Soldiery, in the Provinces subordinate to the Presidency of Fort St. George."

To the Chief Secy., 14th, in Cons., 14th March 1814.

1429. In a subsequent letter dated the 28th September last, we took occasion to recommend that the proposed Regulation should be passed into a law at an early period, and we were informed in reply, under date the 15th October, that the principles of the proposed Regulation having been approved by His Excellency the Governor in Council, the draft would be sent to the Foujdary Adawlut to undergo the prescribed revision of that Court.

In Cons., 28th Sep. 1813.
In Cons., 19th Oct. 1813.

1430. On the 2nd November, upon the occasion of transmitting for our information a copy of Regulation X., A.D. 1813 of the Bengal Code, regarding the manufacture and sale of spirituous liquors, we were desired to take into consideration whether the provisions thereof might be advantageously adopted in lieu of those contained in the Regulation which had been recently sent for the revision of the Sudder Adawlut, or in lieu of the provisions contained in the Regulations of this Government now in force on the several points for which the new Bengal Regulation provided; and our attention was again called to the abovementioned reference with directions to submit the draft through the Sudder Adawlut, in order that the Regulation might be enacted by the Governor in Council.

In Cons., 12th Nov. 1813.
In Cons., 21st Feby. 1814.

1431. In reply to the communications above quoted, we stated that on an examination of the Bengal Regulation referred to, it did appear to us that some few of its provisions, particularly those contained in Sections 23, 24 and 30 might with advantage be adopted into the Code of this Government but as the Regulation of which a draft was submitted by us under date the 29th March 1813 was a special Regulation applicable exclusively to Military Cantonments, it did not appear to us to be either necessary or proper that the provisions in question should be incorporated with that Regulation, but rather that they should form part of a supplementary General Regulation relative to the Abkary, which we had before stated as being required.

1432. We further explained that as it was stated in Mr. Hill's letter of the 15th October that the draft submitted under the 29th March 1813 would be sent to the Sudder Adawlut, and in his letter of the 2nd November that it had been sent to the Sudder Adawlut, we were not aware that the omission to reply immediately to the reference contained in the last mentioned letter would be attended with any delay or inconvenience.

1433. We added that if the Regulation under notice should not have been as yet referred to the Sudder Adawlut, we respectfully recommended that the reference take place.

1434. The Governor in Council in reply desired that, agreeably to the instructions with which we were furnished, the draft of the Regulation regarding the Military Cantonments might be submitted through the Sudder Adawlut without more delay which was done accordingly.

From Mr. Secretary Hill, 22nd, in Cons., 23rd March 1814.
To the Register to the Sudder Adawlut, 28th, in Diary Cons., 31st March 1814.

STAMPS.

From Mr. Secretary Hill, 25th, in Cons., 27th January 1814.
To the Chief Secretary, 3rd, in Cons., 3rd February 1814.
To Mr. Moore, 3rd, in Cons., 3rd February 1814.

1436. We recommended that the size of the paper on which Petitions were to be written might be in length 1 foot, 1 inch by 8 inches in breadth as before suggested in the 10th para. of our Secretary's letter of the 22nd March.

1437. The size of the Abkary paper and of that for Rowannahs for goods not exceeding 10 Rupees in value would we observed of course require no alteration; and as we did not consider it necessary that the paper for Tobacco Licenses should be of different sizes, we recommended that its dimensions might be the same with those of the paper at present in use for Abkary licenses.

1438. Under the orders conveyed in Mr. Hill's letter of the 9th November so much of the Regulation as related to cadjans had for the present in effect. We begged leave at the same time respectfully to state that we continued to be of the opinion which was expressed in our letter on the 22nd October regarding the advantage which would attend the use of stamped cadjans; and we begged leave to add that even if the inducements to forgery were much greater than we considered them to be, it was our opinion that the difficulty attending its execution, with the facility afforded to detection and the penalty attached thereto, must furnish every necessary security against a practice apparently so much apprehended.

1439. As the Regulation had been exacted, it was we thought of importance that the provisions contained in it respecting stamped cadjans should either be carried into execution or set aside; and we begged leave to request an early communication of the decision of the Governor-in-Council upon the subject.

From Mr. Secretary Hill, 18th, in Cons., 21st February 1814.

1440. In reply the Governor in Council approved of the sizes of paper proposed by us for Petitions and Tobacco Licenses.

1441. His Excellency also desired that the provisions of the new Stamp Regulation which related to the use of cadjans might be carried into effect, and that we would report after a reasonable trial, how far they might be attended with utility or be liable to abuse.

To Mr. Moore, 17th, in Diary Cons., 21st March 1814.
Letter from Mr. Moore, and Enclosure, dated 21st, in Cons., 25th April 1814.
To the Chief Secretary, in Cons., 25th April 1814.
From Mr. Secretary Hill, 10th, in Cons., 12th May 1814.

1442. In consequence of the resolution thus communicated to us, the Superintendent of Stamps was directed to take measures for procuring from the Island of Ceylon a supply of the leaves best suited for the required purpose; the Superintendent in pursuance of these orders applied to Mr. Arbuthnot, who as appeared from the correspondence noted in the margin had undertaken the Commission and required an advance of Pagodas (100) one hundred for which the sanction of the Governor in Council was requested.

1443. In reply the Governor in Council authorized the Superintendent of Stamps to advance the sum of one hundred Pagodas for the purpose of procuring the necessary supply of cadjans from the Island of Ceylon.

1444. In the 9th May last we stated to the Governor in Council that as the Superintendent of Stamps had reported himself prepared to issue the stamp paper on which by Section 12, Regulation II. of 1813, all Petitions to the Government and the Board of Revenue and Trade were acquired to be written,

1435. Having received from the Government a number of copies of Regulation II., A.D. 1813, we stated that instructions had been given to the Superintendent of Stamps to prepare the new dies for stamped paper described in the 12th, 14th and 15th Sections of the Regulation, but that he had been desired to take no measures for procuring a supply of cadjans until further orders.

we directed the Collector of Madras (whom it was proposed to entrust with its sale) to indent on the Stamp Office for the necessary supply of this description of paper.

1445. We submitted that with a view of carrying into effect the provisions of the above Regulation, a communication to this effect should be made to the Board of Trade. This we presume was done.

From Mr. Moore, dated, 19th, in Cons., 22nd October 1813.
From do. 20th, in Cons., 24th January 1814.
From do. 9th do. 12th May.
From do. 27th August, in Cons., 1st September 1814.

1446. On the 27th October last we submitted for the information of the Governor in Council the letters noted in the margin from the Superintendent of Stamps, forwarding his Quarterly Reports on the Stamp Revenue for the late official year 1813-14.

1447. From the Statements marked 1 and 4 in the several Reports, it appeared that the gross receipts of Revenue from Stamps from the 1st of May 1813 to the 30th of April last amounted to Star Pagodas 87,469-34-16, and the charges for the same period to Star Pagodas 13,704-33-62½ leaving a net Revenue of Star Pagodas 73,765-0-33½ exceeding the net Revenue of the late year 1812-13 in the sum of Star Pagodas 4,772-16-22.

1448. The excess of paper found in the office and reported by the Collectors, the value of which for the whole year as exhibited in the Statement was Rupees 97, Annas 9 had been carried by the Superintendent to his own debit. We requested that we might be furnished with authority to permit Mr. Moore to destroy the paper damaged in the year 1813-14 and to write off the amount of it being Rupees 228-5, as also to carry to account the value of the deficient papers being Rupees 35, As. 3.

1449. The Governor in Council in reply authorized the Superintendent to destroy the paper damaged in the course of that year and to write off the amount being Rupees 288-5, as also to carry to account the value of the deficient papers being Rupees 35-3.

FUSLY YEAR'S STATEMENT.

1450. On the 9th instant we transmitted for the purpose of being forwarded to the Honorable the Court of the Directors the undermentioned Statements received on the 27th ultimo from the Accountant General.

- From Mr. Garrow, 25th, in Cons., 30th January.
- No. 1.—General Statement of Goods Revenue, Charges, and net Revenue of the late Fusly 1223.
 - No. 2.—Statement of the items composing the gross collections of that year.
 - No. 3.—Statement of actual charges in the districts permanently settled.
 - No. 4.—Statement of the same for the unsettled districts.
 - No. 5.—Abstract Comparative Statement of gross collections, charges, and net Revenue of Fuslies 1222 and 1223.
 - No. 6.—Abstract Comparative Statement of actual Revenue charges in Fuslies 1217, 1218, 1219, 1220, 1221, 1222 and 1223.
 - No. 7.—Statement of adjustment of the Revenue and charges under the Presidency of Fort St. George. The total corresponding with the Statement of Fusly 1223, and with the balance of cash in the Collector's Treasuries on the 12th July 1814.

1451. In order to render the General Statement No. 1 more intelligible and to diminish the number of Columns therein, those of demand balances of Revenue and balances of each were omitted. For information on these heads we begged leave to refer to the Statements of Demand, Collection and Balance transmitted monthly to Government. Statement No. 1 exhibited only the detail of the collections, charges and net Revenue of the Revenue year, Fusly 1223, commencing 12th July 1813 and ending 11th July 1814.

NOTE.—The last sent with letter dated 9th, in Cons., 9th February 1815.

1452. The result in Abstract was as follows :—

Receipts.

Gross Collections.		Fusly 1222.		Fusly 1223.		Increase.		Decrease.	
		S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
Land Revenue.									
Arrears and Current	...	96,53,056	27 46	9,610,013	30 9	...	...	43,042	42 37
Salt	...	9,11,513	16 45	8,95,260	3 77	...	...	16,253	12 48
Customs.....	{ Land	7,83,684	11 9	8,33,026	11 78	49,342	0 69	...	...
	{ Sea	3,85,866	18 25	4,13,734	24 64	27,868	6 39	...	...
Total Customs...		1,169,550	29 34	12,46,760	36 62	77,210	7 28	...	...
Farms and Licenses	...	5,59,871	3 73	62,572	37 65	65,405	33 72	...	...
Stamp duties, net	...	75,519	13 21	83,092	40 76	7,573	27 54	...	...
Total...		1,23,69,511	0 59	1,24,60,404	14 48	1,50,189	23 74	59,296	10 5
Deduct decrease		...	...	...	...	59,296	10 5	...	...
Net increase.		...	...	...	...	90,893	13 69	...	...
Extraordinary Revenue including Judicial Receipts.		5,54,695	30 54	6,43,202	7 10	88,506	21 36	...	...
Deposits...		28,658	17 45	3,16,222	29 16	2,87,564	11 51	...	...
Grand total including Customs in the Commercial Department		1,29,52,865	3 78	1,34,19,829	5 74	5,26,260	12 1	59,296	10 5
Deduct decrease		...	...	...	...	59,296	10 5	...	...
Net increase		...	...	...	...	4,66,964	1 76	...	...

1453. The small difference between the collection of the Land Revenue in the two years as exhibited above we apprehended did not require any particular remark.

1454. The collections under the head of Salt we remarked had fallen short of those of the preceding Fusly in the sum of Star Pagodas 1,62,553-12-48. This deficiency we attributed to two causes—a diminution of the export to Bengal and a diversion of the traders who supplied the interior of the Deccan to the pans in the Mahratta States of the Conkan where they had discovered that Salt could be obtained on more reasonable terms.

1455. It would we observed be satisfactory to the Governor in Council to observe that an increase had taken place in the Custom Revenue both in the inland branch under the Board of Revenue, and in the export branch under the Board of Trade.

1456. The gross Revenue under Farms and Licenses which included that derived from the monopolies of Tobacco in Malabar, Canara and Coimbatore also the Abkary or Revenue derived from the exclusive sale of Foreign Spirits, Arrack and Toddy was improved to the extent of Star Pagodas 65,405-33-72.

1457. The Revenue from Stamps we remarked had increased to the extent of Star Pagodas 7,573-27-54.

1458. The columns from 16 to 31 we observed would shew distinctly the items of which the total of "Extraordinary Revenue" exhibited in the Abstract above was composed. It having been deemed expedient to order all the money in deposit in the different Treasuries of the Collectors to be brought to account, the gross receipts brought to account under this are greater than those in the preceding Fusly by the sum of Star Pagodas 2,87,564-11-51; this however we remarked was an adjustment of account affecting the grand total only.

Charges.

Items of charges	Fusly 1222.		Fusly 1223.		Increase.		Decrease.	
	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
Charges collections ordinary, from Col. 34 to 39	10,59,462	27 26	10,10,334	27 57	...	...	49,127	44 49
Charges collections extraordinary, Col. 42 to 46	1,62,349	34 55	2,39,800	16 74	77,450	27 19	...	...
Total...	12,21,842	17 1	12,50,134	44 54	28,322	27 50	...	...
Charges defrayed by Collectors but not connected with the collections of the Revenue, Col. 51 to 67	17,24,511	44 22	18,37,944	20 81	1,13,432	20 66	...	...
Grand Total...	29,46,324	16 23	30,88,079	19 59	1,41,755	3 36	...	...

1459. The charges ordinary with the exception of the charges of manufacture for Salt, and charges shipping of Salt for Bengal, were not liable to any great variation. The Salt charges for the two last Fuslies had been nearly the same.

1460. The excess in the charges extraordinary amounting to Star Pagodas 88,506-26-36 arose principally from an adjustment of account in bringing to account (See Col. 42) under the proper head the sums paid for the purchase of Tobacco, &c., and the charges on account of the Tobacco monopoly (See Col. 43) under the head of repairs of tank and watercourses.

1461. On inspection of the columns from 51 to 67 would we remarked shew what items composed the sums disbursed by Collectors but not connected with the collection of Revenue. Advances for cultivation being recoverable were included in these heads, the amount we observed was nearly the same for both years. Under the head of Pensions there was an increase arising chiefly we believed from the payment of arrears, no new Pension of any great amount having been granted in the expired Fusly. The Judicial and Police charges were not under our control. We notwithstanding incidentally remarked that there was a corresponding receipt in some Districts equal or exceeding the amount of the charge which was included in the Land Revenue as in Zillah Chingleput.

Net Revenue.

	Fusly 1222.		Fusly 1223.		Increase.		Decrease.	
	Pagodas.	F. C.	Pagodas.	F. C.	Pagodas.	F. C.	Pags.	F. C.
After deducting the charges ordinary and extraordinary which the Board consider to be the charges collection, the net Revenue is.	1,34,586	13 52	1,17,55,959	26 39	4,10,773	12 67	...	...
But after adding the other charges general defrayed by Collectors, the net Revenue is	96,20,674	14 30	99,18,015	6 13	2,97,340	37 1	...	...

1462. The increase in the net Revenue arose in part from the excess in the deposits brought to account in Fusly 1223 being as already stated Pagodas 2,87,564-11-51, and in part from an increased collection as already explained. In the totals of charges collection and charges general there was a small increase.

1463. We trusted that the mode observed in explaining each head of collection and charge would render the Statement No. 1 intelligible to the Honorable Court of Directors. The other Statement from 2 to 7 inclusive were subsidiary, and would elucidate the distinctions stated by us in our Proceedings of the 1st February 1813 to be necessary to be kept in mind in passing a judgment on the amount of the Revenue charges under the Presidency of Fort St. George.

1464. In our last General Report we noticed the appointment of Mr. John Wallace to be Second Member of our Board. On the demise of that gentleman which took place on the 7th August last, the Honorable the Governor in Council was pleased to nominate James Cochrane, Esquire, to be Second Member of the Board of Revenue.

1465. We have the honor to forward the whole set of our Proceedings for the year 1813, together with the broken set from 1st January 1814 to the present date, for the purpose of being transmitted to the Honorable the Court of Directors by the ships under despatch.

We have the honor to be,

Right Honorable Sir,

Your most obedient humble servants,

(Signed) R. ALEXANDER,

(„) J. HODGSON,

(„) J. COCHRANE,

(„) W. WAYTE.

FORT SAINT GEORGE, 11th February 1815.

1463-15