Proceedings of the commissioners, Northern Circars dated 2nd July 1855

Minutes of consultation dated 23rd June 1855

Ganjam and Vizagapatam District

1887

PROCEEDINGS

OF THE

COMMISSIONER, NORTHERN CIRCARS,

DATED 2ND JULY 1855,

MINUTES OF CONSULTATION,

DATED 23RD JUNE 1855

AND

LETTER FROM THE ACTING COLLECTOR OF GANJAM,

DATED 15TH FEBRUARY 1856,

ON THE SUBJECT OF

MOTURPHA TAXES

IN THE

GANJAM AND VIZAGAPATAM DISTRICTS.

Printed at the GANJAM COLLECTORATE PRESS By M. Jaggayya.

1887.

2

No. 4554

REVENUE DEPARTMENT.

Extract from the Proceedings of the Commissioner for the Northern Circars, dated Vizagapatam, 2nd July 1855.

Read the following—

No. 732.

Extract from the Minutes of Consultation under date the 23rd June 1855.

Read the following letter from the Commissioner for the Northern Circars.

(*Here enter* 22*nd November* 1854, *No.* 168.)

Para 1. In the above letter the Commissioner of the Northern Circars investigates the mode in which the Moturpha taxes were treated in making the permanent settlement of the Zemindaries in Ganjam and Vizagapatam; the object being two fold, 1st, to ascertain how the holders of those properties are to be dealt with when the Moturpha is abolished; and 2nd, to determine the more immediate question as to what is to be done in parts of Vizagapatam where persons hitherto paying Moturpha to the Zemindars now refuse to pay it. The subject, it is stated, has been matter of frequent discussions in all the five Northern Circars; but in the three Southernmost Districts of Rajahmundry, Masulipatam and Guntoor it has already been settled by allowing compensation in those cases wherein the Moturpha was included in the settlement; and only Ganjam and Vizagapatam now remain to be considered.

741154

2. It was the intention of those who planned the "Permanent Settlement" that the moturpha should be excluded from it, as well as certain other taxes. And accordingly Regulation XXV of 1802, which declares the general conditions on which those settlements were to be made, contains an enactment (Section IV) that the permanent assessment shall be made exclusively of "taxes personal and professional." But notwithstanding this intention and this enactment, these taxes were afterwards included in the permanent settlement of certain Estates, and in others the Zemindars have continued to levy them, even though not so included.* In the present paper Mr. Elliot examines the documents connected with the original settlement of each class of Estates in Ganjam and Vizagapatam so

far as they were forthcoming, as well as subsequent correspondence on the subject in order to determine the fact as to the Moturpha being included or not, and if included, the amount of compensation due on resumption. Some important documents, however, were not to be found, but the deficiency has been in a few cases supplied from the Government records, and the following is a brief statement of the results of Mr. Elliot's Examination, corrected or corroborated by the additional information thus obtained.

Vizagapatam. Para 5. Para 24.

3. Vizagapatam was formerly divided into three portions called respectively the 1st, 2nd, and 3rd Divisions, each under a Collector. The first Division contained the seventeen Government Estates; the second the ancient zemindaries, of which Vizianagaram was the chief; and the third twenty Estates then newly formed from Government lands, and the large Zemindary of Parlakimedi. Of this last Division, fourteen Estates besides Parlakimedi were transferred to Ganjam soon after the permanent assessment was formed; and the Commissioner accordingly treats of this Division in connection with that District, an arrangement which will be followed in this review.

To the Special Commissioner, 30th April 1802, paras 44 and 45. To Government, 9th September 1802, para 24. Para 6. Para 7. Para 10.

4. The Collector of the First Division* writing before the promulgation of Regulation XXV of 1802, expressed the opinion that the Moturpha taxes being personal and professional, and not levied on the ground occupied by the payer, the Government could not entrust the collection of them to the land-holder. The Special Commission adopting this opinion, though after the promulgation of the Regulation, recommended that the taxes as then payable should be commuted into a quit-rent on the ground occupied, and that no other such taxes should be collected;* and this proposal was approved by Government on the 10th September 1802, and ordered to be carried into effect. Thus in the first Division of Vizagapatam, the Moturpha taxes were included in the Permanent Settlement though under the name of quit-rent. But it is quite uncertain whether the commutation ordered was in fact ever made, and the Zemindars have always continued to levy the taxes in the old form.*

Para 10. Para 11.

5. The amount included on account of Moturpha in the settlement of this Division was Rupees 2859-0-6, but omitting one estate (Oppada) transferred to Rajahmundry (and apparently afterwards arranged in common with the rest of that District) and other estates lapsed to Government, there remains only one estate out of the seventeen originally in the First Division of Vizagapatam, vizt. Cassimcottah, in which the amount included for Moturpha was Rs. 1792-11-8 and omitting Rs. 57-9-7 appertaining to five villages on which no Peishcush is paid, there remains Rs. 1735-2-1 the amount to be remitted to the Proprietor of this Estate on the abolition of the Moturpha or its resumption by Government. The Board of Revenue indeed expressed the opinion (March 7th 1826) that no compensation is due, because the amount is too small to have affected the amount of the Peishcush, but however trifling, it seems only fair and necessary to deduct it from the demand, when the Proprietor shall be prohibited from collecting assets on this account. It is probable that the

amount now c[illegible]ed by the Proprietor far exceeds that estimated at the time of [illegible]tlement, but still the latter is all that is to be remitted. Th[illegible]sed collections indeed have been wholly illegal and unauthoriz[illegible]

To Government, September 22nd, 1803. M. C. October 22nd, 1803. [P]ara 6. T[o] Special C[om]missioner, June 10, 1802. P. 5. Para 8. Para 13. Para 12.

6. With re[gard] to the second Division of Vizagapatam, vizt. the ancient zemindaries, the Board of Revenue excluded *Moturpha from the assets of these estates, and the settlement so recommended by them was confirmed by Government. But the Collector had recommended that certain items previously regarded as Moturpha, but which he held to belong rather to land Revenue, should be left to the zemindars, and had included them in his estimate of the assets of the estates; and a question arose whether this arrangement was adopted by the Board in their recommendation to Government above adverted to, or whether they had corrected the Collector's estimate by excluding those items. The items in question were assessment on Mangoe and Date topes, tax on Banians, oil sellers, and other shops, and on cowkeepers and fishermen. At a later time (July 17th, 1820) the Board of Revenue recorded their opinion against any claim on the part of zamindars to remission on this ground, and the Commissioner sees no reason to differ from them,* but the evidence as given in the Commissioner's letter* does not seem quite clear. Even the comparison of the Collector's Statement sent with his letter of the 10th June 1802 with that of the Board sent to Governmen[t] [on] the 22nd September 1803 does not remove the doubt; for, wh[ile] the Board's Statement differs in some respects from that of the Collector on this point of the Moturpha among others, their letter contains no explanation of the variations, and the object of them is not to be learnt from the Statement itself.

No. 6 of 1807.

7. The question of the right of the zemindars of this Division to levy Moturpha has also been litigated in the Courts and decisions obtained. The Zemindar of Vizianagaram, whose estate belongs to the second Division, purchased a number of the Estates in the First Division, in which as already seen he had the right of levying a quit-rent in commutation of the Moturpha taxes. He appears to have erroneously inferred from this fact that he had also a similar right in his ancient Estate of Vizianagram, and he pursued this supposed right even to the Court of Sudr Udalut, where it was finally decided against him. But that deci[sion] does not appear to decide the present question respecting the zemindar's right to compensation. The ground of the decision was not that the Moturpha taxes were excluded from the assets of the Estate, but that the legal right to levy such taxes, which right, it was held by the Sudr Udalut, could only be conferred either on the Government or on a zemindar by a formal Regulation, was wanting. Indirectly, however, this decree may be held to bear on the question, as it does not appear that the zemindar pleaded that the Moturpha had been included in the assets of his Estate. The decree also declared that the Zemindars in this Division had a right to levy quit-rent on ground occupied by shops, but this quit-rent, as the Board afterwards remarked, (April 29th, 1819), must be a quit-rent merely, and not a commutation of Moturpha like that in the First Division Estates.

8. Another point requires to be noticed in connection with this part of the subject. The Commissioner states (para 14) that the Vizianagaram Zemindar purchased all the estates in the First Division, except one, but from the statement which he gives in para 10, it appears that, with the exception of one estate (Oopada) transferred to Rajahmundry and one other, Cassimcottah, the whole of the Estates in that Division have lapsed to Government, this apparent contradiction needs explanation.

9. The Government having resolved in 1820 that the Moturpha should be every where resumed, a correspondence ensued with the view of determining whether, and in what cases the Moturpha was included in the assets of permanently settled Estates, and of determining the compensation where it was found to be so. As regards Vizagapatam the Collector finally gave it as his opinion that the Zemindars of the 1st Division were entitled to remission, but not
Paras 12 & 20. those of the 2nd and 3rd Divisions. The Board recommended that the Moturpha should be continued to the Zemindars in the Hill Zemindaries, but should be resumed in the other Estates; they were of opinion as already mentioned (para 5 above) that no compensation need be given though admitting that Moturpha to a small amount had entered into the calculation of the assets of the Estates of the First Division. The Government assented to the arrangements thus proposed; but nothing whatever appears to have
Para 21. been done towards carrying them into effect.

Ganjam.
Para 24. 10. The present Ganjam District consists of two parts. 1st. The former District of Ichapur containing twenty Zemindaries and twelve Havely or Government Estates, and 2ndly. The greater part of the former 3rd Division of Vizagapatam, viz. fourteen Estates and the Zemindary of Parlakimedi.

11. In the former of these Divisions, viz. in the Zemindaries and Government Estates which had formerly constituted the Ichapur
Paras 33 & 34. District, it seems clear from the Commissioner's report that the Moturpha was excluded from the assets in making the settlement, though in para 41 he would seem to express the opinion that the Proprietors of the Havely Estates have claim to compensation. The deductions on account of Moturpha in the Zemindaries were based on Statements furnished by the Zemindars themselves, and fell short of the amount actually realized by them, as appears from statements
Para 38. of their actual collections submitted by the Collector in 1805. It appears that, although the Moturpha was thus excluded from the Settlement, the Proprietors of the twenty Zemindaries at least, if not of the twelve Estates also, have still continued to levy it, though clearly without any legal right. There is, however, some discrepancy here, for, after saying (para 38) that the Moturpha was deducted from the assets on which the permanent settlement of the twenty ancient Estates was made, the Commissioner afterwards allows to it
Paras 43 & 44. as having been included in those assets. The mistake appears to have originated with the Collector in 1821, who sent up a statement
Para 44. of the Collections in 1805, as a statement of the amount included in the Settlement. There would, however, appear to be no doubt

that dedu[illegible] was made for Moturpha and that the continued collection by t[illegible] Zemindars of this item of revenue is wholly illegal. In virtue of [illegible] illegal practice, the Zemindars now claim compensation altlou[illegible] as already stated, compensation was in reality given them on [illegible] own terms, at the time of the permanent settlement.

Paras 30 & 40. 12. A[illegible] respects the Estates in the second Division of Ganjam
See above para 3. (the former [illegible] Division of Vizagapatam) nothing seems to be known as to the mode in which the Moturpha was dealt with in forming the settlement. The Peishcush was fixed and the Estates were then put up to auction, but it is stated that neither the correspondence on the subject nor the statements of assets make any allusion to the Moturpha taxes. The Commissioner indeed seems to incline to the opinion in one place that the Proprietors of this Di-
Para 41. vision are entitled to compensation, but no stronger reason is stated for it than simple conjecture. Paras 30 and 40.

13. In Parlakimedi which, though forming a part of this Division, is treated of separately, it is stated that the Moturpha left to
Para 39. the Zemindar was a commuted quit-rent on the ground occupied by the houses of merchants, artizans, and others, the professional taxes being abolished or resumed. On the whole the Commissioner con-
Para 41. cludes that the Proprietor has a claim to compensation, but offers no suggestion as to the amount.

14. In 1814, the Collector of Ganjam reported to the Board, that the Moturpha was included in the permanent settlement of the Estate of Zemindary [illegible] Oodiah Ganjam, that the Zemindar had always collected it, an[illegible] the refusal of the people on one occasion to pay, had obtained a decree declaring his right to levy it. The Board replied that the Zemindar "appeared to be entitled either to the Moturpha Revenue, or to an equivalent remission" and "as section IV. Regulation XXV of 1802 did not abolish this branch of Revenue" they considered it best that the Collector should collect it on behalf of Government. This order does not appear to have been attended to.

15. In their Proceedings of the 9th March 1826, the Board recommended to Government that the Moturpha should be resumed in all the Estates in Ganjam except in the Hill Zemindaries, and specified the amount of compensation to be given, which was based on a statement obtained from the Collector, the same indeed as that
Para 11. above adverted to in a previous para as having been furnished in 1805, and representing the actual collections of the Zemindaries. The proposition was approved by Government as the same proposition
Para 9. also was with reference to the Estates of the Vizagapatam District, but here also as there, nothing seems to have ever been done to
Para 46. carry the order into effect.

16. On the 12th July 1853, the Collector of Ganjam submitted
Para 49. a statement to the Commissioner setting forth, for all the existing Estates in that District, except Parlakimedi and Chikaty the accounts of which were not forthcoming, the estimated assets on account of Moturpha at the time of the Permanent settlement, the sums deducted on that account, and the collections of the Zemindar in Fasli 1261, (A. D. 1851-52). From this it appears that the total

assets at the time of the settlement, in the eighteen Estates still existing (apart from Parlakimedi and Chikaty) was Rs. 10205-14-11 of which Rs. 7285-13-3 was deducted, and only Rs. 2920-1-8 retained, and that the actual collections in Fasli 1261 in the same Estates amounted to Rs. 39578-14-1, being nearly four times the amount collected at the time of the settlement. The information embodied in that Report and statement would appear from the notice of it by the Commissioner to be fully sufficient for dealing with the question in all the eighteen Estates concerned, provided only it be based on sound data, but, on this point the Commissioner seems (Para 53) to entertain doubts. It does not appear to what part or parts of the District this statement refers, of those separately treated of in the Commissioner's letter.

17. The present case, as here reviewed, is one which forcibly exemplifies the evil of delay and procrastination in settling important questions. Nearly thirty years have elapsed since Government positively ordered the resumption of the Moturpha in all the permanently settled parts of Ganjam and Vizagapatam, except the Hill Zemindaries, compensation being paid to the Proprietors where justly due. But that order has been permitted to be wholly neglected, and as a consequence not only has some of the information on the subject been probably lost, but those also who have so long enjoyed advantages to which they have no title, will now think it a hardship to be deprived of them. The delay has no doubt been very greatly owing to the tacit and secret resistance of the Proprietors, especially to those among them who have no claim either to levy the Moturpha taxes or to receive compensation, but the Right Honorable the Governor in Council is of opinion that neither this nor any other cause should be permitted longer to defer a final settlement of the question, such as was long ago completed in the other three of the Northern Circars. In order to such a settlement, however, some further and more detailed information is required, so as to show not merely to what classes of estates compensation for Moturpha is, and is not due, but also how much is due in each particular case.

18. The Collectors of Ganjam and Vizagapatam will accordingly be called on through the Commissioner to furnish, without delay, statements showing the names of all Zemindaries and estates in each of the Divisions above treated of as they were at the time of the Permanent Assessment, and as they remain at present, deducting those lapsed, forfeited or purchased by Government. The particulars of the Moturpha at the former period, and whether included in, or excluded from, the settlement, and whether in its original form or in that of a Quit-rent should also be given in every case where practicable, with reference to the correspondence and to the order sanctioning the arrangement. It should also be stated in each case whether the Zemindars still levy Moturpha, and whether in that form, or as a quit-rent, and if in any case the collection has ceased, when it did so, and from what cause. The Hill Zemindars should be particularized, both as they were at the time of the

Permanent settlement, and a
the present letter, but withou
number.

19. The Collectors will
ation with as little delay as
sources available. In submit
as to whether it is still expedi
of them should be permitted
pending the abolition of the ta
Zemindaries, it appears to Go
to those effected long ago in M
to be immediately adopted, bu
state any reasons which ma
course in any particular case.

20. There is one matter
which requires a special order.
Estate have lately refused pay
the demand on the part of the
missioner seems to have shar
that the recusants rely on Se
which directed that the per
should be made exclusively o
ing, the Government and the
the settlement, in any case in
how the tax payers can ple
non payment, and such a plea
defaulters have paid the mo
century after the promulgatic
the legal obstacle supposed to
aside on one occasion at least
Para 14. Proprietor of Ganjam alluded
it appears from the Board's C
right of the Zemindars to coll
the settlement, had been denie

21. However this may b
to the right of Government
the Moturpha, and as it a
Para 22. review, that Waltair is one of
which the Moturpha in a com
His Lordship in Council is pl
the Moturpha in that Estate sl
Collector from the commencen
made from the Zemindar's pe
made on account of Moturph
Smollett should be requested t
ment of the Moturpha deman
should be confined to traders,
very poor classes still subjecte
be exempted. The fact of t
Government should be made p

timated at the same time that the resump-
ending the decision of the general question
idia.

(A true Extract)

) J. D. Bourdillon,

Secretary to Government.

oregoing Extract Minutes of Consultation be
ollectors of Vizagapatam and Ganjam, who
to supply the statements called for by Go-
and 19, with as little delay as possible.

(True Extract)

ed) J. Goldingham,

Commissioner.

From W. Knox., Esq., Acting Collector of Ganjam to The Commissioner, Northern Circars, Vizagapatam, 15th February 1856, 115 No. 36.

Assistant Commr's. letter, dated the 5th May 1851, No. 232.

I have the honor to submit the information called for in the Extract from your Proceedings under date the 2nd July last, No. 455.

2. The information which the Government requires for the disposal of the Moturpha tax resolves itself into the following heads.

1st. Whether Moturpha was included in the assets in which the permanent assessment was formed, and what was its amount;

2nd. Whether, if included, it was included in the same shape or in the shape of quit-rent;

3rd Whether Zemindars still levy Moturpha, if so, whether in the same shape or as quit-rent;

4. Whether the collection of Moturpha has ceased in any instance, if so, for what cause and at what time;

5. and lastly I am required to give my opinion as to the expediency of still permitting the Hill Zemindars, or any of them to collect Moturpha for themselves, pending the general abolition of the tax.

3. With regard to the principles or the data on which we are to come to a conclusion they are but vague and unsatisfactory in many instances on these heads, it [illegible] as well, therefore, that I should first shew the value of the permanently settled lands as taken preparatory to the introduction of the perpetual assessment.

Divisions.	Particulars.	No. of Estates.	Kham. Circuit committee's value.	Kham. Mr. Brown's value.	Kham. Average of five years.	Peishcush permanently settled.
	1	2	3	4	5	6
Ganjam Division.	1. Hill Zemindaries.	20	959861	312553	...	355900
	2. Proprietary Estates.	10	...	57655	...	57800
Chicacole Division.	3. Zemindaries.	1	...	...	105742	80000
	4. Proprietary Estates.	20	348117	...	292597	..

Circuit Committee's value 959864
Mr. Brown's value .. 312553.
Average of gross receipts of 31 years... .. .. 334048.
Average of gross receipts of 17 years... ... ... 379067.

4. From the information which the records of this Collectorate afford we learn that Moturpha was included in the value taken by Mr. Brown of the Ganjam Division. In the 20 Proprietary Estates under the Chicacole Division the Moturpha tax does not appear to be included in the value as given by the above named Gentleman.

5. In the account which accompanied the Board's letter of sanction under date the 23rd June 1804, there were given four different values of the Hill Zemindaries under the Ganjam Division as given in the margin.

6. We have not got the detailed accounts of these different items, but in the few documents in detail which are forthcoming we find Moturpha entered as a distinct source of Revenue, and there-

fore may be assured that it was included in the value giver [illegible] the Committee of Circuit: after all, what the amount included [illegible] of the different Zemindaries was, cannot be correctly deter[illegible] res-pecting the value fixed by Mr. Brown. We have abstracts of only 13 Hill Zemindaries forthcoming. These abstracts show that Moturpha was taken into the average. The different sundr[illegible] of which this tax was composed cannot be ascertai[illegible] accounts of this sort only of a few villages: and all av[illegible] ation in this respect was given in Mr. Onslow's letter, 12th July 1853.

7. I have caused an account to be prepared shewing the amount of Moturpha included in the kham of Mr. Brown, the proportionate amount that appears to be included in the peshcush and the amount collected by the Zemindars as shown in Mr. Onslow's account. This account marked A accompanies this letter, an abstract of it is given below.

	No.	Talooks.	Mr. Brown's value. Gross	Moturpha included in the Kham.	Peshcush. Amount of Peshcush.	Proportionate amount of Moturpha included.	Present Kham as given by the Zemindars for fasli 1261. Gross amount of collection.	Moturpha included in this amount.	Percentage. Columns 2 to column 4.	Column 6 to column 4.
		1	2	3	4	5	6	7	8	9
Estates of which abstract accounts are forthcoming.	1	Daracote...	29815	...	25000	...	33558	4529	...	...
	2	Pratapaghery...	25401	344	20000	267	38615	5988	...	...
	3	Turlah...	7871	114	4000	59	16649	1006	...	...
	4	Pauloor...	5838	311	1200	59	2382	162	...	...
	5	Hoomah...	4225	25	1200	7	5347	4	...	...
	6	Beridi...	6459	129	4500	89	8443	1533	...	...
	7	Sooranghi...	5516	85	3500	53	12118	2693	...	...
	8	Saroogadah...	11280	152	5500	71	13333	2002	...	...
	9	Mundasa...	20528	...	14000	...	25064	3016	...	...
	10	Kullicote...	28728	1399	19000	925	32101	1239	...	...
	11	Jalantra...	9728	227	7000	163	10597	1304	...	...
	12	Boodarsinge ..	844	...	500	...	1429	100	...	...
	13	Bodagadah...	10402	569	4000	215	12986	1143	...	...
			165635	3355	109400	1908	210622	25619	...	...
Estates of which abstracts of only a few villages are forthcoming.	1	Hautghur...	68900	275	55000	219	84515	4996	...	...
	2	Vizianagarum...	28178	305	23000	246	46599	3865	...	...
	3	Jaradah...	4324	100	2000	44	7000	99	...	..
			101402	680	80000	509	138114	13960	...	...
Estates of which abstracts are forthcoming.	1	Chegutte...	39404	...	34000	...	58647	2450	...	...
		Total.........	306441	...	223400	...	407383	42029	...	...

7 7

8. The remaining three Zemindaries have reverted to Government. With regard to the Jagir villages in the Talooks of Dharakot, Mundasa and Bodagada, there are no accounts to shew the amount of Moturpha that was included in the kham account of these villages, The average assets taken into account of the Jagir villages in each of these three Zemindaries is shown in the margin.*

	Average.
Dharakot...	5761.
Mundasa...	1122.
Bodagada...	1551.

9. Of the estates of Hautghur, Vizianagarum and Jarada, of which abstract accounts of a portion only are forthcoming, the amount of Moturpha with regard to the other portions is assumed looking at the cist of the villages whose Moturpha is known at so much and the figure put down in red ink in the account marked A.

10. The kham of the Kallicot and Jaluntra Talooks is composed only of the resources from the Zeroyati villages. It does not include the revenue derived from the different sources in the Jagir and Agraharum villages. The cause for this is not known. The average of resources of these villages is given in the margin. The value of the Chikati Zemindary as entered in the accounts of the Circuit Committee is given in the margin.* The extra items included are probably the A[illegible] and Land Customs and also Moturpha too, there is no detailed [illegible] in other cases.

No.	Talooks.	Jageirs. Villages.	Jageirs. Average Kham.	Agraharums. Villages.	Agraharums. Average Kham.
1	Kallikote...	33	12405	33	...
2	Jaluntra ...	12	5985	6	270
		45	18390	39	270

Ierayati ...	64970
Extra items.	4316
	69286

11. With regard to the ten [illegible]roprietary estates under the Ganjam Division six have since the period of permanent assessment reverted to Government. It appears from the information supplied to the Special Commissioner on the 25th February 1803 that Moturpha under the head of extra revenue was included in the kham. With reference to this account I have prepared an account which is marked B and transmitted here with, an abstract of this is subjoined.

Talooks.	Average Kham of [illegible] year. Land revenue Enam cuttoobadies included.	Extra revenue.	Total.	Peshcush. Land revenue cuttoobadies included.	Extra revenue.	Total.	Cuttobady on Agraharams, Mokassas and other entire Jagirs.	Total Peshcush.	Amount of Moturpha at present collected.
1	2	3	4	5	6	7	8	9	10
Ten Estates...	54219	3436	57655	...	...	57600	200	57800	..
Six Estates reverted to Govt...	30266	1611	31877	...	...	34425	75	34500	...
1. Baroovah...	8436	1020	9456	6958	842	7800	...	7800	351
2. Coorlah ...	4944	227	5171	4590	210	4800	...	4800	275
3. Coomary...	5919	114	6033	5763	112	5875	125	6000	128
4. Aska ...	4654	464	5118	4274	426	4700	...	4700	460
Total......	23953	1825	25778	21585	1590	23175	125	23300	1214

12. Thus it appears that in the four estates now under Proprietors the amount of extra revenue in the kham beriz was Rs. 1825; this, though entered under the Head of Exra Revenue in English, is in the Telugu account called Moturpha, it appears to include also Fishery rents which form a small item of the collections of these estates on account of garden rents in Barvah, which will be noticed hereafter, dividing this amount over the four estates rateably, we have 1590 as the amount included in the assets.

13. In short the figures entered in column 5 of the statement in para 7 may be taken as an approximation to the amount of Peshcush included in the 13 Talooks sufficiently near to enable a judgment to be formed as to the amount of remission to be granted, the same account shows the nearest estimate that can be made here of the amount taken into account in Jaradah, Vizianagaram and Hautghur. No information can be given regarding Chikati and Purlakimedy; in Barwah the amount is, as near as can be ascertained, 407 Rs., deducting 61½ the rent of cocoanut garden alluded to in Para 12, but the assets in Coorlam and Oomary are also shown on estimate as nearly as can be.

14. There is much difficulty in ascertaining with any accuracy the amount of remission to which these Zemindars and Proprietors are entitled, but allowing that they retain the right of collecting a house tax or quit-rent fr[illegible] all persons not being ryots and paying them cist for land, an[illegible] the rents for fisheries and Topes, and looking at the vast[illegible]e in the amount they have of late years enjoyed far beyond what was formerly contemplated, a remission of ¼ or at most ⅓ would app[illegible]r to be ample. It would also be a certainty which the Moturpha is not, but for all this I fear the measure will be one very unpalatable to the landlords who have so long found the Moturpha a most plausible excuse for exacting money from men of all classes.

Special Com's. report to Govt. dated 29th April 1803.

15. The large Hill Zemindary, Parlakimedy under the Chicacole division, was treated of separately at the time of permanent assessment. The revenue which the salt and land customs yield in this Taluk was deducted for the average kham herein, we may conclude that the two other items, Moturpha with all its subdivisions and fishery were included in it. It is impossible to ascertain the amount which was included in the peshcush of the zemindary on account of Moturpha.

Cir. Com's. value 348117
Average of five years from Fusly 1202 to 1206 332382
Average of five years for Fusly 1207 to 1211 taken on the valuation of produce 292597

16. In the account which accompanied the Special Commissioner's Report to Government, dated the 29th April 1803, the value of the Proprietary Estates under the Chicacole Division is given in them in different modes, but I regret to observe that, here, as in the preceding division, there are no detailed accounts from which we can form any criterion for the disposal of the objectionable tax. There are found some stray accounts of some villages. In these the aggregate price of grain, ready money collections, the rent of vegetable and tobacco gardens and cuttoobady appear under distinct heads. An account has been prepared with reference to the above document. This account marked C accompanies this, and an abstract of it follows—.

Talooks.	According to the former account.						Present state.	
	Average Revenue for fusly 1202 to 1206.	Average Revenue from fusly 1207 to fusly 1211.	Permanent Peshcush.				Gross Beriz.	Moturpha included in col. 8.
			According to the khams of the previous cols.	Kuttoobady of the Enam villages.	Cuttoobady of Enams.	Total.		
1	2	3	4	5	6	7	8	9
20 Estates	332382	292597	332000	17690	2624	352314	...	...
6 Estates transferred to Vizagapatam.	64763	56	64882	2852	209	67943	...	...
Eight estates reverted to Government.	184998	157	178875	9260	1272	189407	179098	2343
Total	249761	21	243757	12112	1481	257350	...	...
Under Proprietors								
1 Karakavalasa	11346		11392	756	...	12148	23963	108
2 Nundigam	11679		16000	1884	275	18159	20991	951
3 Raghunadapoorum	8129		10700	813	162	11675	19069	2224
4 Booroogam	14508		18300	315	706	19321	23388	...
5 Oorlam	13246		11770	1810	...	13580	...	27
6 10 Subdivisional Estates of Bommaly;	22002		18270	...	...	18270	...	...
7 Talasamoodram of Polaky ...	1711		1811	...	...	1811	...	...
	82621		88243	5578	1143	94964	...	...

It may be seen from[illegible] above that the assessment in these estates was formed on t[illegible] of land revenue alone. The only peculiarity which seems [illegible]tained in this division is that the kuttoobady of the Enam [illegible]erayati villages and that of the entire Enam and Mokass[illegible] [illegible]ges were treated of separately. More particular accounts may [illegible]orthcoming in the records of the Vizagapatam Collectorate in [illegible]h a part of this division is included.

17. From what is st[illegible]ed above it will be seen that the amount included in permanent ass[illegible]sment of each of the different Zemindaries and Proprietary e[illegible]es cannot be determined.

18. It may be here [illegible]ticed that the term Moturpha included in many instances what i[illegible]ere called house tax or quit-rent though there is no rule in regard [illegible] its assessment, there are no means of estimating the amount [illegible] house tax included under the General Head of Moturpha i[illegible]ch of the zemindaries and proprietary estates.

Head of information.

19. Without exce[illegible]ion all the zemindars and proprietors, whether the Moturpha h[illegible] been included in the assets or not, have been in the habit of coll[illegible]ng Moturpha generally without interruption, and in the same sh[illegible], as will be seen by former reports, many of these items are most o[illegible]ectionable and degrading, and many new items have been added s[illegible] the time of the permanent assessment, for which the zemindar[illegible] proprietors can have no just claim for compensation, and I w[illegible]d submit that in all cases the zemindars

and proprietors who are not legally entitled to levy Moturpha be at once warned to desist.

20. In the solitary case of the Aska estate the Moturpha of the town of Aska which, according to the kham accounts, was Rs. 350 after the permanent settlement, no tax was at first collected, but in 1836 after the acquisition of the estate by the present Proprietor on an application being made to him, Mr. Stevenson passed an order on the 12th January 1836 recognizing the right of the proprietor on the ground of its having been included in the kham of the estate.

21. The payers of Moturpha in the town of Aska have recently refused to pay the tax, and the subject has lately been before Government, a separate report will be submitted on this subject.

22. Lastly, I am required to give my opinion as to the expediency of still permitting the Hill zemindars to collect the Moturpha tax themselves. In regard to this point I think it would be better to avoid all interference for the present pending the decision of the general abolition of this tax by the Government of India, the zemindars have such a hold over their people that I feel sure that they would continue to collect all taxes that Government gave up as objectionable, and probably many others while they would be sure to throw obstacles in the way of the Government Collector while my attempt to raise the smallest tax from the hill population would rouse their latent suspicions of our intentions, create general distrust and so prove a most unpolitic measure that would bring in no equivalent f[illegible]ick[illegible]un.

23. As to th[illegible]ow levied from these hill men by the zemindars I think that [illegible] after the abolition of the Moturpha in the plains many of them may be left untouched, those for instance, in the shape of a house or poll tax. It should, however, be pointed out to each zemindar that no transit or sayer duty of any kind will be permitted to be levied, nor will he be allowed to rent out the exclusive right of dealing in any particular commodity. To protect the trader who ventures up into the Hills is not only politic but our bounden duty, if we really wish to improve civilizing their inhabitants.