

General Reports
of The
Board of Revenue

To The
Honorable The Governor in Council

Sent Home To The

Court of Directors

Dated 24th January 1833

volumes 53 To 55.

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MADRAS :

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1888.

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General Report to the Right Honorable Sir F. ADAM,
Governor in Council,

per Ship "_____" dated

24th January 1833.

To

THE RIGHT HONORABLE SIR F. ADAM,

Governor in Council.

RIGHT HONORABLE SIR,

We have the honor to submit for the information of Government and of the Honorable Court of Directors the annexed report of our Proceedings on the administration of the Revenue during the past year arranged in the usual order.

GANJAM.

SETTLEMENT OF THE LAND REVENUE AND MOTURPHA OF THE AUMANIE ESTATES FOR FUSLY 1241.

1. On the 23rd June 1832 we submitted to Government the following Extract from our Proceedings under date the 14th of that month.

Proceedings, in Cons., 14th June 1832. 'Read again the letter from the Collector of Ganjam noted in the Margin containing his report upon the settlement of the land revenue and Moturpha of the Aumanie Estates in his District for Fusly 1241.'

'The Collector states that the rains in most part of the District failed and that consequently the crops were scanty and the price of grain was particularly unfavourable to the ryots at the period when the Kists became due, and the disposal of the produce unavoidable they are stated to have been otherwise distressed by a disorder among their cattle.'

'The settlement of the land revenue was made by the late Collector Mr. Eden, and amounted to Rupees 2,70,115-7-0 being Rupees 9,915-0-11 in excess of the settlement of Fusly 1240; this increase is stated to have been derived principally from waste land, brought into cultivation.'

'The balance of current revenue outstanding at the date of the report under consideration was Rupees 40,291-4-4 which the Collector states will be all realized within the Fusly.'

'The settlement of Moturpha revenue amounted to Rupees 9,322-6-1 being in excess of the settlement of the preceding Fusly by Rupees 202-7-11 but as since the settlement *three large trading Villages had been burnt by the Kemeddy insurgents, upon which the Weavers fled to the

*Nagorekutsum. Vizagapatam District, it is apprehended that the collections may not equal the settlement. Upon this point a further report will be submitted by the Collector.'

'Agreeably to the instructions conveyed in the Board's letter of the 27th June 1831 the Coconut trees of the Terrestanum and Munsoorcottah purgunnahs have been rented for 3 Years from Fusly 1241 to 1243 for the sum of Rupees 5,293-9-2 the particulars of which are exhibited in Statement No. 3 now submitted. The smaller topes have been rented to the ryots

of the respective villages for one year, the amount of these rents exceeds that of Fusly 1240 by Rupees 355-8-0.

The Board consider the amount of the settlement of the Aunanie Estates in Ganjam for Fusly 1241 as above recorded, to be very satisfactory.

2. A copy of the foregoing Proceedings we communicated to the Collector on the 23rd June.

3. By letter from the Chief Secretary to Government dated 6th July 1832 a copy of which we transmitted to the Collector on the 12th of the same month we were informed that the Right Honorable the Governor in Council considered the above settlement to be upon the whole satisfactory.

From the Chief Secy. to Govt., in Cons., 12th July 1832.

4. On the 3rd December we submitted to Government the following Extract from our Proceedings under date the 19th November.

Proceedings, in Cons., 19th November 1832. Read again the letter from the Collector of Ganjam noted in the margin, reporting upon the accounts of the Aunanie Talooks in that Collectorate for Fusly 1241.

22nd October in Cons., 8th November 1832.

The amount of the settlement was as follows: -

	RS.	A.	P.
Land Revenue ...	2,68,339	13	10
Moturpha ...	5,494	14	1
Fish Rent ...	3,827	8	0
Rent of Coconut Trees ...	1,775	9	2
	2,79,437	13	1

The two last items were realized in full within the Fusly; on account of Moturpha there was a small balance of Rupees 40-6-4 outstanding at the close of the Fusly which has since been collected.

The current collections on account of the demand for Land revenue amounted to Rupees 2,65,609-8-7 leaving a balance of Rupees 2,730-5-3 which has been reduced by collections subsequent to the close of the Fusly to Rupees 678-6-2.

	RS.	A.	P.
Demand ...	2,68,339	13	10
Collection ...	2,65,609	8	7
Balance ...	2,730	5	3
Collections Since the end of the Fusly ...	2,051	15	1
	678	6	2

From the details of the above balance contained in the report under consideration it would appear that the sums noted in the margin which amount to Rs. 187-5-3 are due by persons who have it in their power to pay, and from whom they will be collected immediately the remainder amounting to Rupees 491-0-11 appears to be due by persons whom the adversity of the season and other unavoidable causes have rendered entirely incapable of making good the demand against them. The Collector has not recommended the remission of these balances, though from his account of them they may almost be considered as desperate. The Board request that he will report whether he considers any portion of them to be recoverable, if not, they will think that it would be better that they should be written off at once.

The Board observe with satisfaction that no falling off has taken place in the Moturpha collections as was apprehended by the Collector in consequence of the burning of the three large trading villages Nagerakuteum, Nursa-napettah and Boodetah reported in his letter of the 24th May last.

Para 3.

Para 6.

In Cons., 11th June 1832.

5. A copy of the foregoing Proceedings we communicated to the Collector on the 3rd December.

6. With reference to Para 4 of the above Proceedings we submitted to Government a letter from the Collector of Ganjam noted in the margin and recommended that sanction might be granted for writing off the sum of Rupees 408-10-0 being the irrecoverable portion of the balance of Fusly 1241 outstanding against the Aunanie Talooks in that District.

To the Chief Secy. to Govt., 31st in Cons., 31st Dec. 1832. 13th in Cons., 31st Dec. 1832.

7. The sanction of Government for writing off the above balance was conveyed to us by a letter from the Secretary to Government dated 8th January and communicated to the Collector on the 14th of that month.

From the Secy. to Govt., in Cons., 14th Jan. 1833.

MANAGEMENT OF THE JELLENTRA ZEMINDARY FOR FUSLY 1241.

8. On the 2nd October we submitted to Government the following Extract from our Proceedings under date the 27th September.

Proceedings, in Cons., 27th September 1832. Read again the report of the Sub-Collector of Ganjam upon the management of the Jellentra Zemindary for Fusly 1241, enclosed in the letter from the Collector of that District noted in the margin.

12th in Cons., 24th September 1832.

The settlement was the same as last year, Rupees 11,000 the current collections amounted to Rupees 7,799-2-6 leaving a balance of Rupees 3,200-13-6 outstanding, the whole of which is stated to be recoverable, but as the season has been particularly unfavorable, the Sub-Collector, at the request of the Zemindar, whose creditors the defaulting renters are, has abstained for the present from enforcing the demands.

	RS.	A.	P.
Demand ...	11,000	0	0
Collection ...	7,799	2	6
Balance ...	3,200	13	6

Para 2.

	RS.	A.	P.
Current Collections, 7,799	2	6	
Arrears of Fusly 1240, 1,895	12	2	
Total Collections ...	9,694	14	8

CHARGES.			
	RS.	A.	P.
Peshcush ...	7,000	0	0
Charges Collection, Paid, to the Zemindar's Creditors out of the Current Collections ...	797	12	6
	1,726	7	9
	9,524	4	3

The balance of Fusly 1240 which amounted to Rupees 1,895-12-2 was all realized in the Fusly under review, making the total collections within the Fusly 9,694-14-8.

The charges of Fusly 1241, which include the items noted in the margin amounted to Rupees 9,524-4-3, which being deducted from the total current collections noticed above, shews a balance of Rupees 170-10-5 in favor of the Zemindar.

The Board sanction the charge of Rupees 1,726-7-9 paid to the creditors of the Zemindar, out of the collection of Fusly 1241.

It appears from the observations contained in the concluding Para of the Sub-Collector's report, that the object for which the Government* agreed to take the Jellentra talook under management for 5 years has been attained; the arrears of Peshcush having been long since paid up, and the amount of the Zemindar's debt having been reduced to Rupees 1,091-12-0 as a set off against which, it must be borne in mind that there is a balance of Rupees 3,200-13-6 due on account of the past Fusly to the Zemindar by the renters who are stated to be his creditors.

* From Govt., 23rd in Cons., 26th Jan. 1829.

Under these circumstances and as the Zemindar's creditors as well as himself are stated to be anxious that the country may be again restored to him the Board resolve to recommend that his wishes be complied with, and that the Collector may be authorized to deliver over charge to him after defraying the expenses which may have been already incurred in the Current Fusly, for which the surplus funds now in deposit amounting to Rupees 170-10-5 are stated to be amply sufficient.

9. A copy of the foregoing Proceedings we communicated to the Collector on the 2nd October.

10. In reply to the foregoing Proceedings we received the following letter from the Acting Secretary to Government under date the 9th October 1832.

From the Acting Secy. to Govt., in Cons., 15th Oct. 1832. "I am directed to acknowledge the receipt of an Extract from your Board's Proceedings under date the 27th ultimo, No. 339, on the subject of the Jellentra Zemindary in the Zillah of Ganjam."

"The Right Honorable the Governor in Council considers the settlement of the Zemindary for Fusly 1241 and the general management of its revenues and affairs from the time it came under Aumani to be satisfactory. The object in view in resorting to the measure of keeping it under Circar management has been attained, viz., the liquidation of the Peschush balance, and of a very large portion of the Zemindar's private debts."

"The Right Honorable the Governor in Council authorizes the Collector to deliver over charge of the Estate to the Zemindar in compliance with his wish, and after paying the Aumani Charges for the Current Fusly up to the period of its surrender to him."

11. A copy of the foregoing letter was transmitted to the Collector on the 15th October.

MANAGEMENT OF THE VIZIANAGUR ZEMINDARY FOR FUSLY 1241.

12. On the 2nd November 1832 we submitted to Government the following Extract from our Proceedings under date the 25th October.

Proceedings, in Cons., 25th Oct. 1832.
Enclosure in letter from the Collr., 5th in Cons., 18th October 1832.

"Read again the report by the Sub-Collector of Ganjam upon the management of the Vizianagur Zemindary for Fusly 1241."

Para. 2.		SETTLEMENT.		RS. A. P.	
Fusly 1240				52,626	2 2
Fusly 1241 Land Revenue	42,755	1 2			
Extra	9,389	14 4			
				52,144	15 6
				481	2 8

"The season is stated to have been far from favorable; the rains having fallen neither in sufficient quantity nor opportunely. In the settlement there was a decrease of Rupees 481-2-8 of which 449-2-8 occurred in the settlement of the Land revenue, and Rs. 32 in that of the Extra sources."

		RS. A. P.	
Demand	52,144	15 6	
Collection	45,613	15 4	
Balance	6,531	0 2	
Collected since the close of the Fusly	2,729	13 1	
	3,801	3 1	
Recoverable	1,111	14 11	
Irrecoverable	2,689	4 2	
	3,801	3 1	

"The Current collections amounted to Rupees 45,613-15-4 leaving a balance of 6,531-0-2 outstanding at the close of the Fusly. Of this Rupees 2,729-13-1 were collected previously to the date of the Sub-Collector's report and Rupees 1,111-14-11 will be recovered hereafter. The remainder (Rupees 2,389-4-2) of which 2,434-12-2 is a balance of land revenue and 254-8-0 is due on account of extra sources, is stated to be irrecoverable being "due by persons who have either fled the Country or who by the failure of Crops and bad seasons have been completely ruined" under these circumstances the Board authorize the Collector to write off this amount from the accounts."

Para. 3.		RS. A. P.	
Gross Collections	47,711	3 7	
Charges	41,833	11 2	
	5,877	8 5	

"The total collections within the Fusly on account of arrears and Current amounted to Rupees 47,711-3-7. The charges (including Peschush Rupees 23,000) amounted to Rupees 41,833-11-2 which being deducted from the Gross collections leaves a surplus in favor of the Estate of Rupees 5,877-8-5. The surplus of Fusly 1240 (including Potumbra Deco's undrawn allowance which was ordered to be carried to account)

'amounted to Rupees 26,118-3-8 of which 22,000 were invested in Company's paper and the remainder Rupees 4,118-3-8 retained in deposit. Adding this sum to the surplus of the Fusly under review the total amount in the Collector's hands becomes Rupees 9,995-12-1 of which the Board authorize him agreeably to his proposal to make a further investment of Rupees 5,000.'

RS.	A.	P.
5,877	8	5
4,118	3	8
9,995	12	1

'The Board sanction the charges entered in Para 6 of the Collector's report amounting to Rupees 147-15-2.'

13. A copy of the foregoing Proceedings we communicated to the Collector on the 1st November.

EXTRA REVENUE FOR FUSLY 1240.

14. On the 16th February 1832 we submitted to Government the following Extract from our Proceedings under date the 30th January.

Proceedings, in Cons., 30th January 1832.
From the Collr., of Ganjam, 23th October in Cons., 10th November 1831.
To do, 5th, in Cons., 5th Decr. 1831.
From do, 20th Decr. 1831, in Cons., 2nd January 1832.

'Read again the correspondence noted in the margin regarding the management of the Extra sources of Revenue in the Ganjam district for Fusly 1240.'

'The following comparative Statement shews the Demand, Collection and Balance under each head for fuslies 1239 and 1240 respectively.'

ITEMS OF REVENUE	Fusly 1239.					Fusly 1240.				
	Settlement of Fusly 1239.	Collections to the 15th July 1830.	Extra Collections of Fusly 1239.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.	Settlement of Fusly 1240.	Collections to the 15th July 1831.	Extra Collections of Fusly 1240.	Total Collections of Fusly 1240.	Balance of Fusly 1240 on the 12th July 1831.
Columns.	1	2	3	4	5	6	7	8	9	10
1. Salt	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.	M. Rs. A. P.
	2,70,291 12 1	2,70,231 12 1	1,402 13 10	2,80,884 9 11		2,93,923 4 0	2,93,923 4 0	3,320 12 0	2,97,254 0 0	
2. Sayer	57,332 0 0	50,187 13 1	24 0 0	50,211 13 1	7,144 2 11	58,751 0 0	53,053 7 4	17 15 4	53,071 6 8	5,037 5 8
3. Sea Custom	23,405 9 8	23,406 9 8	175 0 0	23,581 9 8		18,462 7 0	18,462 7 0	1 0 0	18,463 7 0	
4. Abkary	44,382 0 0	37,414 4 7		37,444 4 7	9,987 11 5	43,188 0 0	38,005 0 2	8 8 0	38,104 5 2	5,691 15 10
5. Sundry small farms & Licences	6,002 10 0	3,472 10 0		3,472 10 0	2,530 0 0	6,201 0 0	3,671 0 0		3,671 0 0	2,530 0 0
6. Stamps	21,536 13 0	21,508 13 0	1,933 0 0	23,253 13 0		20,016 4 0	20,016 4 0	3,680 0 0	23,695 4 0	
7. Mourpda	5,757 13 7	5,737 13 7		5,757 13 7		5,118 14 2	5,448 14 2		5,448 14 2	
Total	4,37,811 10 4	4,21,146 12 0	3,111 13 10	4,24,611 9 10	10,661 14 1	4,15,993 13 2	4,32,671 4 8	7,038 8 4	4,39,709 8 0	13,319 8 0

SALT COLLECTIONS.		
Fusly 1240	RS.	A. P.
1239	2,93,923	4 0
1239	2,79,281	12 1
	14,641	7 11

* 2,97,254.
Statement No. 1.

* 21,616-10-10.

'The net revenue after deducting from the Gross Collections, the charges,* in which there was an increase of Rupees 5,278-15-0 in consequence of the greater quantity of salt manufactured in the fusly under review, amounted to Rupees 2,75,637-5-2 and exceeded the net revenue of the preceding fusly by Rupees 11,090-7-1.'

SAYER.

DEMAND.		
Fusly 1240	RS.	A. P.
1239	58,751	0 0
1239	57,332	0 0
	1,419	0 0
	53,053	7 4
	1,443	15 1

'The rent of the Sayer revenue for fusly 1240, exceeded those for fusly 1239 by Rupees 1,419. In the Current* Collections there was an increase of Rupees 2,865-11-3. The Gross collections including extra Collections Rupees 17-15-4 and collections of arrears Rupees 5,077-0-9 amounted to Rupees 58,148-7-5, deducting charges,* in which there was a trifling decrease of Rupees 8-4-4, the net revenue remaining was Rupees 56,703-7-11 being Rupees 1,461-13-11 in excess of the net revenue of Fusly 1239.'

'There was a balance of Rupees 5,697-8-8 outstanding at the close of the Fusly on account of the Current demand. Of this Rupees 5,667-10-6 have been subsequently realized, leaving only Rupees 29-14-2 to be collected at the date of the report under consideration. This sum has been since brought to account.'

Arrears of Fusly 1239		
Collns. to 29th October.	RS.	A. P.
	3,245	13 10
	852	10 7
	2,393	3 3

By the Nursonapettah Renter		
By the Puttapoor Renter	RS.	A. P.
By the Sooradah Renter	1,106	2 2
	330	12 9
	956	4 4
	2,393	3 3

'Of the Sayer balance on account of Fusly 1239, which amounted to Rupees 3,245-13-10, it appears that Rupees 852-10-7 were collected by the date of the report under review leaving Rupees 2,393-3-3 still due, by the parties noted in the margin.'

'For the recovery of the balance due by the Nursonapettah renter the Collector states that he advertised some Enam land in the Bornmauley Village belonging to the security; but that no one bid for it, he has therefore ordered that it be let for this year, and the rent brought to account. The recovery of the balance due by the Puttapoor renter is reported to be doubtful the renter and Securities are confined in the Zillah jail, and their properties have been sold and the proceeds brought to account. Regarding the sum due by the Sooradah renter the Collector states that the renter being the Zemindar of Sooradah, the amount cannot, under the existing circumstances of that Zemindary, be realized at present.'

'The Current Collections under this head amounted to Rupees 18,462-7-0. The Gross Collections to Rupees 18,463-7-0 being Rupees 5,118 below the gross Collections of Fusly 1239. The net revenue after the deduction of the charges,* in which there was a decrease of Rupees 127-11-0

'amounted to Rupees 13,163-10-10 being Rupees 4,990-7-8 below the net revenue of Fusly 1239. The decrease is ascribed to a diminished exportation of grain in the Fusly under review and to embezzlements which the Collector suspects to have been made by fraudulent entries in Rowannahs, in order to detect which he is at present in communication with the Collector of Madras, and promises to submit the result of his enquiries for the information of the Board.'

ABKARY.			
DEMAND.			
	RS.	A.	P.
Fusly 1239	44,432	0	0
" 1240	43,188	0	0
	1,244	0	0
GROSS COLLECTIONS.			
	RS.	A.	P.
Fusly 1240	43,287	9	6
" 1239	41,475	14	8
	1,811	10	10

'Of the balance of Rupees 5,091-15-10 outstanding at the close of the Fusly Rupees 5,086-8-10 were collected previously to the date of the Collector's report, and the remainder has been realized subsequently.'

'Regarding the balances on account of the Abkary rents of Fusly 1238 and 1239 which are still outstanding and which together amount to Rupees 1,982-0-1 the Collector states that they cannot be realized at present, as the security for both sums, is the Zemindar of Kenedy, and there are at present no surplus funds in hand on account of that Zemindary.'

Sundry small farms and Licenses.			
DEMAND.			
	RS.	A.	P.
Fusly 1240	6,201	0	0
" 1239	6,002	10	0
	198	6	0

'The Balance outstanding at the close of the Fusly was Rupees 2,580 being the same in amount as the balance of Fusly 1239, and due on the same account viz. the Bessoys Outtoobody due by the Kenedy Zemindar. This, the Collector states cannot be realized until there are some surplus funds.'

STAMPS.			
	RS.	A.	P.
Fusly 1239	21,535	13	0
" 1240	20,016	4	0
	1,582	9	0
CHARGES.			
	RS.	A.	P.
Fusly 1240	12,905	8	1
" 1239	11,775	5	11
	1,080	2	2
NET REVENUE.			
	RS.	A.	P.
Fusly 1239	11,483	7	1
" 1240	10,890	11	11
	592	11	2

Motorpha

'The Motorpha Collections amounted to Rupees 5,448-14-2 being Rupees 308-13-5 below the Collections of Fusly 1239.'

	Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.
Salt	11,090	7	1	
Sayer	1,451	18	11	
Sea Customs			4,990	7
Abkary	1,811	10	10	8
Sundry small farms &c.			908	8
Stamps			592	11
Motorpha			308	15
Total	14,363	15	10	3
Deduct decrease	6,800	10	3	
Net Increase	7,563	5	7	

'From the annexed Memorandum which shows the increase and decrease in the net revenue derived from each branch of Extra revenue in the Fusly under review, it appears that there was a net increase upon the whole amounting to Rupees 7,563-5-7.'

15. A copy of the foregoing Proceedings we communicated to the Collector on the 16th February.

From the Secy. to Govt., in Cons., 27th February 1832.

16. The following Extract from the Minutes of Consultation were forwarded to us in a letter from Government dated 21st February in reply to the above Proceedings.

Minutes of Consultation, 21st February 1832.

'The result of the year's management is a net increase of Rupees 7,563-5-7, above the revenue of the preceding year which the Right Honorable the Governor in Council considers satisfactory.'

17. A copy of the foregoing Extract from the Minutes of Consultation we transmitted to the Collector on the 27th February.

RELATIVE TO THE AFFAIRS OF THE GOOMSUR ZEMINDARY.

From the Acting Secy. to Govt., in Cons., 9th Jan'y. 1832.

18. The following letter was transmitted to us by the Acting Secretary to Government dated 3rd January 1832.

'I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your acting Secretary's letter of the 31st October, No. 517, relative to the personal conference which the Collector of Ganjam was directed to hold with the Goomsur Zemindar with your Board's recommendation that any decision on the subject should be suspended until a successor to Mr. Eden had arrived at Ganjam.'

'As it is probable Mr. Ogilvie has by this time taken charge of the District, the task of completing any arrangement with the Zemindar will fall to him it is therefore desirable that he should be furnished as early as practicable with the views of your Board upon the subject, and as it is not impossible that the intention professed by the Zemindar of surrendering the Jaghire to Danunjayal Bunje may have been abandoned or modified Mr. Ogilvie should be instructed to make himself acquainted with his real design, and to report his sentiments to you.'

'As the Government attach great importance to a judicious settlement of this subject in a political point of view, Mr. Ogilvie should be cautious that his opinion is not hastily formed, and that the intentions of the Zemindar are not misunderstood, any delay that may be necessary to ensure a satisfactory and deliberate decision ought not to be regarded, and it is extremely desirable that whatever arrangement is proposed, should be effected at once, and considered permanent.'

To the Chief Secy. to Govt., in Cons., 6th February 1832.

19. To the above letter we submitted the following reply bearing date 6th February.

In Cons., 9th January 1832. Dated 9 in Cons., 9th Jan'y. 1832.

From the Acting Collr., 24th Jan'y. i Cons., 6th Feb'y. 1832. From Ag. Collr., 27th Jan'y. in Cons., 6th Feb'y. 1832.

'I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Wheatley's letter of the 3rd Ultimo and to request that you will lay before the Right Honorable the Governor in Council the accompanying copy of a letter which was thereupon addressed to the Acting Collector of Ganjam, and the two letters from that Officer which are noted in the margin.'

"It will be seen from Mr. Ogilvie's letter that the balance of Peshcush outstanding against the Zemindary of Goomsur on the 24th Ultimo amounted to Rupees 77,623; and that there is no hope either of recovering this sum or obtaining regular payment of the future revenue as long as the Zemindary continues in the possession and under the management of the present Zemindar, Streeharra Bunje; whom Mr. Ogilvie considers to be evidently a wilful defaulter. Under these circumstances, and with advertence to the extreme difficulty, if not the impossibility of conducting the affairs of this Zemindary by the direct agency of the Officers of Government, an expedient which was formerly tried without success, Mr. Ogilvie, it appears, is of opinion that the adoption of the measure, suggested in the Board's proceedings of the 1st of September last, and recommended by Mr. Eden of dispossessing Streeharra Bunje and replacing his son Danunjaya Bunje in situation of Zemindar, is the only course open to be pursued. This opinion is expressed in the earlier of the two letters from Mr. Ogilvie which are now submitted to Government; and it is adhered to in the one of later date, written after he was in possession of the caution, conveyed by Mr. Secretary Wheatley's letter of the 3rd Ultimo, against the formation of a hasty judgment. There seems reason to expect that the change which it contemplates may be brought about, without the intervention of force, by means of an amicable arrangement between the father and the son; but if the father will not consent to such an arrangement, after the arrival of Danunjaya Bunje in the district, whither Mr. Ogilvie thinks he should be immediately sent, he suggests that he should be authorized in that event to carry the measure into effect by compulsion. This Mr. Ogilvie conceives may be done without any serious difficulty Streeharra Bunje being in his seventy-fifth year, and the people of the country naturally looking to his son—notwithstanding his long exile—as the person who must in the ordinary course of events almost immediately succeed. Mr. Ogilvie proposes to require of Danunjaya Bunje that he shall pay up all arrears due to the Circar before taking possession, and seems not to apprehend any difficulty with respect to this condition."

"After mature and deliberate consideration of this important subject, the Board are of opinion, that the re-instatement of Danunjaya Bunje in the situation of Zemindar is the measure which holds out the best prospect of a satisfactory settlement of the affairs of this Zemindary and of the due realization of the public revenue payable from it, and if Government shall concur with them in that view, they beg to recommend unless some obstacle be brought to light by a preliminary step which will be presently proposed, that the Acting Collector may be instructed to carry the measure into effect, if possible by negotiation and amicable arrangement, but should these means prove ineffectual, that he may be authorized to open the way to it by ejecting the present Zemindar, who by the terms of his Cowle has forfeited the Zemindary by his failure in paying the Peshcush."

"The Right Honorable the Governor in Council will observe that Mr. Ogilvie has been unable to obtain from the Zemindar any explicit declaration of the line of conduct which it may be his intention to pursue. It is indeed the opinion of the Acting Collector, and the Board think it by no means improbable that Streeharra Bunje has not made up his own mind how to act. He is represented to be entirely guided by the Dewan, who it is stated by Mr. Ogilvie benefits most largely by the counsel he gives."

"The uncertainty, however, respecting the present intentions or future determinations of Streeharra Bunje, is not considered by the Acting Collector, or by the Board, to render expedient any delay in sending Danunjaya Bunje to Berhampore."

"But before that step is actually taken, if the Right Honorable the Governor in Council shall see reason to approve of the views which have now been stated on the part of the Board it appears to them to be highly advisable, if not absolutely necessary, that some inquiry should first be made respecting the willingness of Danunjaya Bunje to do what it is proposed to require of him. It may be thought that the transition intended for him, from exile and restraint to

"his native Country and the seat of his ancestors, to liberty and power, is so clearly and highly advantageous that he cannot hesitate for a moment to grasp at it with avidity and agree to whatever conditions might accompany the offer of such an inestimable boon. But the choice and conduct of individuals especially when they are placed in situations very remote from the ordinary course of life is sometimes little accordant with the general sentiments of mankind. Nor is it possible to say, except from information as to the fact, what effects may have been wrought on the temper and disposition of Danunjaya Bunje by the long continued adversity he has endured. Besides on the supposition that he will readily undertake the performance of the part proposed for him, the Board think it will be of advantage to obtain his consent to it, in as much detail as it can be conveniently explained to him, before he is removed from his present abode; and to instruct him to regard that consent as the condition of the removal and his adherence to it as indispensably necessary to his obtaining and holding the station from which he was formerly displaced and to which it is now intended again to raise him."

"The Board, therefore, if Government shall concur in these opinions, would propose to instruct the Collector of Chingleput to hold a personal communication on the subject with Danunjaya Bunje. They think it expedient that he should be informed by the Collector of the general state of things in his ancestral Zemindary of the failure of his father the present Zemindar, to pay the Peshcush, of the large balance now standing against the estate and of the reason there is to believe that failure to be wilful, and not occasioned by any want of resources to meet the public demands and the Zemindar to be entirely guided by the Dewan Tankadara Putnaik, who is supposed to be actuated more by selfish motives than by any feeling of regard for the interests of his employers' family. That he should be further told that the Dewan has proposed to the Acting Collector the measure of taking the Zemindary under the direct management of the Officers of this Government, but that the Government are unwilling to do this, and are more disposed to reinstate himself in the situation of Zemindar, in the confidence that he will readily agree to, and faithfully fulfil, the conditions which may be deemed necessary, and especially that he will discharge the balance now standing against the Zemindary and pay the Peshcush regularly in future, and will at all times use his best exertions to maintain order and tranquillity and submission to the public authorities, wherever his influence may extend, that his father has repeatedly expressed a wish to see him at Berhampore in order that he might enter into some agreement with him but has not distinctly stated what it is his intention to do in the event of the desired meeting, that what would be most agreeable to the Government is that his father should voluntarily surrender the Zemindary to him, but that if they do not come to an amicable arrangement between themselves by which this will be effected, it is in the contemplation of Government to dispossess his father and to confer the Zemindary on himself, upon the terms already stated and the further condition of his paying his father such allowance as may be deemed reasonable for his support."

"If Danunjaya Bunje will then give Mr. Cotton an assurance of his willingness to enter into these views and do what in him lies to promote the wishes of the Government, the Board think that, without further delay, he should be sent to the district of Ganjam. They are of opinion that he should be conveyed to Berhampore under the charge of a suitable guard, and not set at liberty till the proper time for it shall in the judgment of the Acting Collector have arrived, but that he should be treated meanwhile with all the indulgence compatible with his situation."

"Were it not that Mr. Ogilvie appears to entertain the contrary opinion, the Board would not think it probable, that, in the event of the ejectment of Streeharra Bunje by an act of authority on his failing to surrender the Zemindary by an amicable arrangement with his son, the latter would have it in his power to pay up all arrears due to the Government before taking possession. It will certainly be advisable to require him to do this if he will have the means, but as Mr. Ogilvie may perhaps find that he has been mistaken on this point, the Board

"recommend that he may be authorized to refrain from insisting on the previous payment of the arrears, unless in his discretion he shall think fit to make that a condition of Danunjaya Bunje's restoration."

"Adverting to the opinion expressed by the Acting Collector respecting the conduct and character of the Dewan, the Board are of opinion that Mr. Ogilvie should be instructed to watch that person's proceedings with particular vigilance, and if he should find such a step necessary for the purpose of preventing disturbance of the peace of the Country, or resistance to the proposed measures of Government to place him under restraint."

20. The orders of Government upon the suggestions contained in the above letter, were conveyed to us in the following letter dated 10th February 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 6th Instant No. 45, reporting on the affairs of the Goomsur Zemindary, and to acquaint you that the Right Honorable the Governor in Council entirely concurs in the propriety of your suggestion to communicate through Mr. Cotton with Dhanunjaya Bunje now in confinement at Chingleput; and approves of the judicious plan you propose to adopt for restoring him to the Zemindary. If the result of Mr. Cotton's conference be favourable to the views of your Board, Danunjaya Bunje should without delay be instructed to repair to Berhampore, and the several Collectors of the districts through which he passes ought to receive directions from you to pay him the usual marks of civility by furnishing a small escort of Peons to be in attendance on his person."

"The Right Honorable the Governor in Council is of opinion that the transfer of the Zemindary should be effected by Streekara Bunje to his son, at Berhampore, and as soon after their first interview as the usual formalities will admit of, it being important to prevent the return of both parties to Goomsur."

"Since, however, it is possible from the apparent waywardness of his disposition that Streekara Bunje may abandon the design of meeting his son at Berhampore and may desire that the interview should take place within the limits of the Zemindary, the Right Honorable the Governor in Council thinks that Mr. Ogilvie should be prepared for such a difficulty; it would therefore be expedient to require the presence of Streekara Bunje at Berhampore some days previous to the time when his son may be expected to arrive. If he should decline acceding to this, he might be told that it was the only condition upon which Danunjaya Bunje can be permitted to enter the Ganjam District and in the event of his continued refusal, that individual may be directed not to proceed further on his journey until he receives permission."

"The Right Honorable the Governor in Council is of opinion that the reception of Danunjaya Bunje in passing through the several Collectorates with those marks of courtesy which are so agreeable to the native character, will be attended with the effect of impressing him with sentiments of gratitude to the Government, and induce him to enter upon the administration of Goomsur with corresponding feelings of respect to their authority."

"It is almost unnecessary to press upon a Gentleman of Mr. Ogilvie's experience the necessity of preserving in all communications and interviews with the present Poligar the most conciliatory tone, and of extending to him every mark of attention that he may find most acceptable to his age and the peculiarities of his disposition."

21. With reference to the above letters we submitted to Government under date the 12th March a letter from the Acting Collector of Chingleput together with the Petition from Danunjiah Bunje to which it gave cover upon which we offered the following remarks.

To the Chief Secy. to Govt.,
in Cons., 12th March 1832.
9 in Cons., 12th March 1832.

"It will be observed from these documents that Danunjiah Bunje has professed his readiness to accede to the terms offered to him and is anxious to proceed to Berhampore as soon as it may meet the pleasure of Government."

"As the Board are of opinion that every preliminary measure has been adopted which can ensure the success of the new arrangement which it is proposed to introduce with regard to the Zemindary of Goomsur, they have instructed Mr. Davis to permit Danunjaya Bunje to leave Conjevaram for Berhampore on the 18th Instant."

"The guard at present attached to this individual consisting of a Havildar four Sepoys, two Duffadars and four Peons, will the Board are of opinion be sufficient escort to the confines of the Nellore District where the Principal Collector has been directed to relieve them by a fresh guard consisting of two Duffadars and ten Peons, as well as to instruct the Public servants of his district to extend to Danunjiah Bunje such marks of Courtesy as are usually shewn to Natives of rank. Similar instructions have been issued to the Collectors of all the Districts through which Danunjaya Bunje will pass on his route to Berhampore."

"The Collector of Vizagapatam will with the view of meeting the contingency contemplated in the concluding part of the 3rd para of Mr. Wheatley's letter, be directed to acquaint the Collector of Ganjam when Danunjaya Bunje has entered the District of Vizagapatam."

22. Under date 23rd March 1832 we were informed that the Right Honorable the Governor in Council entirely approved of the arrangements which we had made for escorting Danunjiah Bunje to Berhampore.

From the Secy. to Govt., in
Cons., 26th March 1832.

23. Under date 3rd September we submitted the following letter to Government with a letter from the Collector of Ganjam on the subject of the affairs of the Goomsur Zemindary in that District.

To the Actg. Chief Secy. to
Government, in Cons., 3rd
Sept. 1832.
21st August in Cons., 3rd
Sept. 1832.

"At the close of Fusly 1240 the arrears outstanding against this Zemindary amounted to Rupees 51,871-2-8, which have since been increased to Rupees 97,423-9-1 being considerably more than a whole year's Peshcush. The Zemindar Streekara Bunje was considered by the late Collector to be a wilful defaulter. The backwardness of his payments to the Government, was attributed by Mr. Eden, not to any want of means, for the management of his Country was stated to be remarkably good, but to his devoting the revenue that should have been applied to the discharge of his Peshcush to other purposes. He was supposed to contemplate retiring from the Management of his Country, and with that view, to be accumulating all of the funds he could draw from the Zemindary."

"In consideration of the great difficulty that under any circumstances would attend the collection of the revenues of this Zemindary through the Agency of the Officers of Government, and the impracticability of doing so while the Zemindar resides on the spot, it was thought advisable not to attach it, but to see whether Streekara Bunje would fulfil his proposal of paying off the arrears by three equal instalments; and in the meantime the Collector was directed to endeavour by personal communication with him, to ascertain what were his views, and to make him aware of the necessity of discharging his arrears to avoid incurring the penalty of forfeiture."

"Before Mr. Eden had an opportunity of meeting Streekara Bunje he received a letter from him requesting that his son might be allowed to return to the District, which wish he afterwards repeated in a personal interview with the Collector adding that he was desirous of being reconciled with his son, but that it was his intention himself to remain in charge of the Country till he should be further incapacitated by advanced years."

From the Collr., 13 in Cons.,
22nd Sept. 1831.

From the Collr., 16 in Cons.,
31st Oct. 1831.

"Mr. Ogilvie having in the interim taken charge of the District, it was considered desirable that he should have an opportunity of ascertaining whether Streekara Bunje's views and feelings in regard to the succession of his son had undergone any change, and to endeavour to discover what his real designs were. Mr. Ogilvie was unable to obtain from Streekara Bunje any explicit declaration of the line of conduct which he intended to pursue, and it seemed to the Acting Collector that he had not then finally made up his mind how to act. Mr. Ogilvie concurred with his predecessor in considering Streekara Bunje a wilful defaulter, and in opinion, that while he remains in possession of the Zemindary there is no prospect of recovering the large arrears due, or obtaining the regular payment of the Pesheush in future."

"The ejection of Streekara Bunje and the reinstatement of his son Danunjiah Bunje as Zemindar appearing to the Board to hold out the best prospect of a satisfactory settlement of the affairs of the Zemindary and the due realization of the Government revenue, they recommended that the Acting Collector should be instructed to carry the measure into effect, if possible, by negotiation and amicable arrangement, but that, if these means proved ineffectual he should be authorized to open the way to it by dispossessing Streekara Bunje. Any uncertainty as to the ultimate determination did not, they conceived, render expedient any delay in carrying into effect the measures contemplated. These views were approved of by the Government, and after obtaining the consent of Danunjiah Bunje to the conditions proposed to him, he was permitted to proceed to the Ganjam district. Adverting to the possibility of Streekara Bunje abandoning his design of meeting his son, the Collector was directed to require his presence at Berhampore some days previous to the time when his son might be expected to arrive in order that the transfer of the Zemindary might be concluded at that place, as soon after their first interview as the usual formalities would admit of, it being deemed important to prevent the return of both parties to the Zemindary. The Collector of Vizagapatam was with this view instructed to acquaint Mr. Ogilvie with Danunjiah Bunje's arrival in his District."

To Government, 6 in Cons., 6th February 1832.

From Government, 16th Feb. 1832.

To the Collector of Vizagapatam, 12th in Cons., 12th March 1832.

"In the letter now submitted, Mr. Ogilvie states that on receiving intimation of the near approach of Danunjiah Bunje, he wrote to his father, requesting him to meet him either at Berhampore, or at any other place beyond the limits of the Goomsur Zemindary most convenient to himself, to which he replied that he was unwell and could not leave his Zemindary; adding that if it was merely to speak to him on the subject of placing his son in Goomsur, it was not necessary for them to meet at all, as he could not now agree to that arrangement. Danunjiah Bunje it appears had in the mean time proceeded as far as Chicacole, and there being no accommodation for him and his followers at that place, Mr. Ogilvie permitted him to go on to Berhampore and eventually to join his camp at Chatterpore."

"After some correspondence Streekara Bunje agreed to meet the Acting Collector if he would visit him in his own country, whither Mr. Ogilvie proceeded, and had an interview with the Zemindar at the Village of Gongoo on the 5th instant. The conversation which passed at this conference at which by the Zemindar's desire no other person was present, is detailed in Mr. Ogilvie's letter, the result being Streekara Bunje's resolution not to see and be reconciled to his son and determination to remain in possession of the Zemindary; subsequently however on the same day he made an offer through the Collector's Sheristadar to pay up, by the 15th of October next, 30,000 Rupees on account of arrears and 9,000 Rupees on account of current revenue, and expressed his willingness to transfer the management of the Zemindary to the Government, who should make him an allowance, for his support after defraying the Pesheush."

"After the repeated expression of his wish, both in writing, and in his personal communications with Mr. Eden and Mr. Ogilvie, to be reconciled with his son, the change, in his sentiments and feelings, and the positive refusal of Streekara Bunje even to see him has probably been brought about by the bad advice of those around him; but the chance of his refusing to consent to resign the management of the Zemindary in favor of his son, was foreseen when the Government authorized the measure of sending Danunjiah Bunje to Ganjam with a view to his restoration to the Zemindary and it only remains to pursue the course which it was intended to follow on such an emergency. It would have been better, the Board think, if the Collector had not allowed Danunjiah Bunje to proceed to a place so immediately in the vicinity of Goomsur, until he should have ascertained the views of Streekara Bunje and been prepared to carry into execution the measures which might become necessary in consequence, but his presence in the neighbourhood of the Zemindary seems to render it extremely desirable that there should be no hesitation or delay in carrying into effect the arrangements which, on deliberate consideration, have already been determined on."

"The Collector proposes that Danunjiah Bunje should be allowed to reside at Askah, and try whether he can in a short time by his own strength take possession of the Zemindary; and that, in the event of his requiring any assistance, the Collector may be allowed to raise a few hundred Peons for the purpose of supporting him. The Board consider such a course of proceeding to be highly inexpedient, it would create little short of a petty Civil war, and could not fail to have the most disastrous effects to the inhabitants, many lives would probably be lost in the struggle, the country might be kept for a length of time in a disturbed state, and no revenue could be collected."

"The Board think that any half measure would be attended with the worst consequences, and are decidedly of opinion that such a demonstration should be made of the determination of Government to put in force the resolution to which it has come, as to render any idea of resistance hopeless. With this view they think it would be advisable that a military detachment should be moved from Berhampore to Askah, and that the Collector should proceed himself to Goomsur with Danunjiah Bunje for the purpose of installing him. The Collector should be authorized to take a party of regular troops along with him, and to adopt such precautionary measures, and employ such extra Sibbendy as he may consider to be necessary. He should be cautioned however not to move the regular troops into the Zemindary if it can be avoided and it seems to the Board that the moral effect that would be produced by the circumstance of there being troops in the neighbourhood ready to act if necessary, and the presence of the Collector on the spot, will deter the Zemindar from attempting any resistance to the authority of Government."

"Having made such preliminary arrangements as he may deem necessary the Board think that the Collector should issue a proclamation declaring, under the authority of Government, that the Zemindar Streekara Bunje having failed to pay the Pesheush on his Zemindary, in as much as there is now more than a year's Pesheush due, and there being reason to believe that he is a wilful defaulter, the Government has resumed the Zemindary in conformity with the provisions of the Cowle under which it is held, and in the exercise of its Sovereign Authority, has been pleased to confer the same upon Danunjiah Bunje, and requiring the obedience of all officers ryots and other inhabitants to the new Zemindar."

"Mr. Ogilvie appears to be of opinion, and states that it is the general feeling throughout the country that the instant Streekara Bunje sees that the Government are determined to eject him, he will yield; and the Board consider that the more decidedly that this determination is evinced, the greater is the prospect of his voluntarily consenting to the succession of his son. It is very desirable that, if possible, Streekara Bunje should be brought to agree to an amicable arrangement, and the offer of guaranteeing to him a handsome pecuniary allowance

"during his life is perhaps the strongest inducement that could be held out to him. Adverting to the very advanced age of Streekara Bunje the Board think that Rupees 10,000 per annum would not be too large an allowance, and it seems likely, with the views which he is supposed to entertain of retiring to Juggarnath, that he may at once take that step. It will be observed that one of the conditions agreed to by Danunjiah Bunje previous to his departure from Chingleput was to pay his father a suitable pension. But at all events it is indispensably necessary to the maintenance of the future tranquility of the Zemindary that Streekara Bunje should reside at some place at a distance; and in order to be prepared for his possible refusal to quit the Goomsur Zemindary the Collector and Magistrate should the Board think be furnished with a warrant under the hand of the Chief Secretary for the apprehension and detention of Streekara Bunje, to be used in the event of its being found necessary to resort to compulsory measures. Should Streekara Bunje decline all amicable agreement for quitting Goomsur, the Board think that he should be sent to Masulipatam, and placed under the charge of the Collector of that District it being the nearest to which he could with safety be removed."

"Danunjiah Bunje it has been resolved shall be placed in possession of the Zemindary on the same conditions as were allowed to his father, that is, that the Zemindary shall be liable to be resumed, and to be disposed of in such manner as the Government may see fit at his death, or in the event of his failing to pay his Kists with regularity; and a sunnud to this effect will hereafter be prepared and submitted to the Government. Danunjiah Bunje has agreed to pay up all arrears due to the Government from the Goomsur Zemindary before being placed in possession and professes to the Acting Collector his willingness to do so, saying that people have promised to come forward and lend him the money. Mr. Ogilvie expresses doubt of his ability to raise the money; having made enquiry of the persons to whom he looked for pecuniary assistance. It is probable that when it is known that the Government are prepared to use the necessary means for placing Danunjiah Bunje in possession of the Zemindary, that he may be enabled to procure loans from persons who under the present state of uncertainty in regard to his succession, may have been unwilling to make advances to him. The Board are of opinion that the previous payment of the whole or a part of the arrear by Danunjiah Bunje, should be left to the discretion of the Collector; it will be his duty to endeavour to obtain the payment of as large a portion of the balance as the new Zemindar may have the means of discharging but he should bear in mind that the immediate payment of the arrears is of secondary importance to the early and satisfactory settlement of the affairs of the Zemindary by which means only the payment of the revenue of the ensuing year can be ensured."

"The Collector has deemed it necessary to place under restraint, the Zemindar's Chief Servant or Dewan whose influence he observes is so great with the present Zemindar that he only add to his perverseness, and render his removal the more difficult. From the act and character of Tonkadara Putnaik, as appears throughout the correspondence which has passed on this subject, it seems to the Board to be necessary, with a view to avoid hazarding the peace of the Country, that he should not be released till the measures in contemplation shall have been carried into effect, and they beg to recommend that the Collector and Magistrate may be furnished with a warrant in the usual form authorizing his detention for the present."

"It will be of the greatest importance in the event of the measures here proposed being adopted that Danunjaya Bunje should nominate a Dewan of character and experience, and the Collector will be instructed to consider it his first duty after the installation to see that a proper person is appointed one who is able and willing to administer the revenues, and who is acceptable to the people of the Zemindary."

From the Ag. Secy. to Govt., 24. In reply to the above we received the following letter dated in Cons., 10th Sept. 1832. 7th September 1832.

"The Right Honorable the Governor in Council concurs generally in your views and sentiments on this important subject. To temporise or negociate now with Streekara Bunje could be attended with no advantage. This policy has already failed and a firm, decided, though temperate line of conduct is the only course left. The Right Honorable the Governor in Council trusts that the Collector Mr. Ogilvie will so regulate his proceedings as to prevent the possibility of any disturbance of the public peace or active resistance on the part of Streekara Bunje to the order of Government that he should quit the Goomsur Zemindary or to the measure of installing Danunjiah Bunje as Zemindar."

"The Collector's proposition noticed in Para 10 of your Board's letter is certainly objectionable, as your Board have justly remarked the effect of thus creating a Civil War would be most disastrous to the Country and the people."

"The employment of the Military and the use to be made of them, the Right Honorable the Governor in Council conceives had better be left to the judgment and discretion of the Collector to act according to circumstances. He will of course employ such extra Sibbendy as he may consider necessary. Your Board seem to be of opinion that the marching the regular troops into the Zemindary should be avoided if possible but the Collector in Para 9 of his letter states that marching "one or two Companies into Goomsur with Danunjiah Bunje will have the desired effect at once." The Right Honorable the Governor in Council is disposed to concur with Mr. Ogilvie that the immediate presence of a Military force at Goomsur will evince to Streekara Bunje in a more marked manner the decided course which the Government have resolved to pursue, and that their presence would tend to prevent in the first instance outrage and resistance which might require an active and perhaps sanguinary interference on the part of the Military to put down after it had once commenced."

"Your Board will be pleased to instruct Mr. Ogilvie to prepare and issue the Proclamation noticed in Para 12 of your letter."

"The Right Honorable the Governor in Council thinks that the extent of the allowance to be granted to Streekara Bunje may be deferred for future consideration. It will in some degree be dependant on the course of conduct which he may think it proper to pursue on the present orders of Government being carried into effect. If he acquiesce in doing what is now required of him, it would assuredly be a reason to extend to him an indulgence in respect of pecuniary allowance, which would be improper if he should resolve, which is very probable, to adopt a contumacious line of conduct. His willing assent to forego a residence in the Goomsur Zemindary or in its vicinity is very desirable, but adverting to the conditions on which he holds his Zemindary, and to the determination of Government to resume it in conformity with those conditions it appears to the Right Honorable the Governor in Council not to be a matter of necessary importance that Streekara Bunje should be required to accede to a measure which the Government have thought proper to adopt on taking his Zemindary from him, viz. of placing Danunjiah Bunje in possession of it."

"The Right Honorable the Governor in Council entirely concurs in the opinion expressed by your Board in the concluding para of your letter in respect to the selection by Danunjiah Bunje of a proper person to be his Dewan, and trusts that the Collector will give his best attention to this important point."

"I am directed agreeably to your Board's suggestion to transmit to you two Warrants prepared agreeably to the form prescribed in the appendix to Regulation II of 1809 and directed to the Magistrate of Ganjam authorizing him to place Streekara Bunje and his Dewan Tonkadara Putnaik under personal restraint, to be used if necessary. Also a warrant directed to the Assistant Judge of Rajahmundry authorizing him to receive Streekara Bunje into his custody, to accompany that person in the event of the Magistrate of Ganjam considering it necessary to remove him from his Zillah."

"You will be pleased to instruct the Collector to make as early a report as practicable of the result of his Proceedings in this matter."

25. A copy of the foregoing correspondence and the original warrants received from Government were transmitted to the Collector on the 10th September with a request that he would proceed in person to carry into effect the instructions therein contained and that he would report for the information of Government the result of the measures he might adopt at the earliest period practicable.

To the Chief Secy. to Govt.,
in Cons., 15th Octr. 1832.

26. With reference to the foregoing correspondence the following letter was addressed to Government under date 15th October.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable
In Cons., 15th Octr. 1832. "the Governor in Council the accompanying letter from the Collector
From Govt., 7th in Cons., "of Ganjam, dated the 1st instant, reporting the measures adopted
11th Sept. 1832. "by him in pursuance of the orders of Government for the removal
From the Collr., 25th Sept. "of Streekara Bunje from the Goomsur Zemindary, and the installa-
in Cons., 8th Octr. 1832. "tion of his son Danunjiah Bunje as Zemindar. The Government are
"already apprized by a communication from the Collector and Magistrate addressed direct to
"the Chief Secretary copy of which was transmitted to the Board by Mr. Ogilvie that these
"orders were carried into effect on the 25th Ultimo."

"On receiving the orders of Government, contained in Mr. Secretary Stonhouse's letter dated the 7th Ultimo, Mr. Ogilvie immediately communicated with the Officer Commanding Berhampore, and a Detachment from the Corps at that station, together with a party of Sibbendy were at once moved to Askah on the border of the Goomsur Zemindary; leaving the troops at that place, Mr. Ogilvie proceeded himself into the Zemindary. On his communicating to Streekara Bunje the resolution of Government, there was, at first, some demur on his part, in obeying them; but on being informed by the Collector, that if he surrendered himself immediately, he would not be received as a Prisoner but be treated with consideration, he came and submitted himself to Mr. Ogilvie. This prudent determination of Streekara Bunje the Collector states is greatly owing to the mediation and friendly advice of the Hautgur Zemindar, to whose praiseworthy conduct and exertions on the occasion, he attributes the early and amicable settlement of the affairs of the Zemindary; for the present Mr. Ogilvie has permitted Streekara Bunje to reside at Chatterpore, in the same house that was occupied by his son, where he is immediately under the observation of the Collector, who states that he will not leave that place till the arrangement connected with the future destination of the Ex-Zemindar shall have been completed."

"The Collector explains that it is the desire of Streekara Bunje to be allowed to reside at Juggurnauth. The Board see no objection to a compliance with his wish in this respect; and think it is very desirable that he should proceed to that place as soon as practicable. It will be advisable that the Collector should provide an escort of peons to accompany Streekara Bunje to the place of his future residence, the Board think that Mr. Ogilvie should also communicate to the Magistrate of Cuttack the circumstances under which Streekara Bunje proceeds to take up his residence at Juggurnauth and request that he will immediately acquaint him in the event of Streekara Bunje quitting that place."

"It would be observed by the Collector's letter, that although he has given a general assurance to Streekara Bunje that a suitable pecuniary provision would be made for him in the event of his voluntarily consenting to the succession of his son, he has not pledged himself as to any specific amount of such allowance, indeed he states that Streekara Bunje would not allow him to propose a pension to him, saying that he would thankfully accept whatever allowance may be assigned to him."

"It was one of the conditions agreed to by Danunjiah Bunje, previous to his departure from Chingleput, to pay his father a suitable pension; and in suggesting that an allowance of 10,000 Rupees per annum should be offered to Streekara Bunje it was the intention of the Board that the charge should be borne by the new Zemindar, and their recommendation was in some measure founded on the supposition that the pension which has hitherto been received by Danunjiah Bunje was defrayed by the Zemindar in addition to the Government Peshcush paid by him of 75,000 Rupees per annum. It appears however on reference to the letters noted in the margin that Danunjiah Bunje's pension of 8,000 Rupees per annum, is payable out of that sum, and is not a separate charge on the Zemindary. Adverting to the opinion expressed by the Collector that under the existing state of the Country it would be difficult for Danunjiah Bunje at the present time, to pay the pension proposed to be assigned to his father, in addition to the annual Peshcush, and also to liquidate the arrears by instalments, the Board think that the same pension which has hitherto been allowed by Government to Danunjiah Bunje should be continued to his father. This arrangement will not involve any new or additional public charge, and there seems reason to expect that the increased amount which will probably be received from the Zemindar in the shape of arrears, in consequence of being relieved from the demand of the additional payment on account of the pension, will compensate for the charge directly incurred by Government on account of the proposed allowance. And in the natural course of events, this pension cannot from Streekara Bunje's advanced age, for many years continue to be a public charge."

"The total balance outstanding against the Goomsur Zemindary on the succession of Danunjiah Bunje, the Collector states to amount to Rupees 98,112-5-7 as a set off against this, the Zemindar requests that he may be allowed credit for the sum of Rupees 31,005-3-10, now in deposit in the Collector's Treasury which was received from Colonel Fletcher and other Officers on account of property belonging to Danunjiah Bunje plundered while the Troops

"occupied the Zemindary in the year 1815. The transactions here referred to, form the subject of the correspondence* noted in the margin. The Board are of opinion, that the Zemindar is entitled to receive credit for the sum in question, and recommend that the Collector be authorized to make the necessary adjustment in the public accounts accordingly. The Zemindar secondly requests credit

"for the sum of 4,000 Rupees, a Bond which the Moherry Zemindar and his mother have entered into to pay on demand, they having received from Danunjiah Bunje security upon Goomsur. This appears to the Board to be a private arrangement between individuals, in which it is not necessary that the Collector should take any part if the money is paid by Danunjiah Bunje, in whatever manner he may have raised it, he will of course receive credit from the Collector for the same. Deducting these sums, Danunjiah Bunje proposes to pay 20,000 within two months, and the remaining balance Rupees 43,107-1-9 by five annual instalments, at the rate of Rupees 8,621-6-9 per annum. This arrangement the Collector considers to be as favorable to the Government as could be adopted without distressing the Zemindar. Under all circumstances the Board are of opinion that the instalments should be settled hereafter, when the Collector is better informed as to the resources of the Country, and in the mean time that he be instructed to take a separate written agreement on stamp paper from the Zemindar binding himself to pay the whole balance, and consenting that in default, the whole or a part of his Zemindary shall be attached by the Collector."

"The Board regret to observe that the Collector does not speak in favorable terms of the ability of Danunjiah Bunje to manage the affairs of the Zemindary; he has however shewn good sense in his selection of a Dewan which from the account given of him by Mr. Ogilvie, they concur with him in thinking to be judicious. The Dewan appointed by the Zemindar is

"stated to have been for some years the principal Manager of Streekara Bunje; and is represented to have lost that situation through the intrigues of Tonkadara Putnaick his successor in that office, whose detention under restraint, for the present, the Government have authorized. Mr. Ogilvie states that the Dewan is thoroughly acquainted with his duty and is well known to and liked by the people."

"Mr. Ogilvie observes that, doubting the ability of the Zemindar to manage his own affairs, he, at one time had it in contemplation to nominate a person as Dewan, who should hold the situation under his control only; this course would the Board think, have been open to very weighty objection. Having no share in the appointment of the person managing the Country, the Zemindar could scarcely be held responsible for his proceedings; under the peculiar circumstances connected with our interference in the affairs of this Zemindary, and the inaptitude of Danunjiah Bunje for business as represented by the Collector, it certainly does seem necessary that a more close degree of superintendence and control over its affairs should be exercised by the Collector, than would otherwise be warranted. Mr. Ogilvie must keep himself fully acquainted with the proceedings of the Zemindar and his Dewan, and should interpose his advice whenever he may see occasion. He will of course avoid the appearance of direct interference as much as possible, but it is essentially necessary the Board think that, for some time, the Collector should maintain an effective superintendence over the management of the Zemindary."

"In the 10th para of his letter the Collector states that from the information he has obtained respecting the Zemindary, it appears that a considerable portion of its revenues have been alienated, by Streekara Bunje in Mocassah grants to relatives of his family, Brahmins and Peons. All such Grants which have been made since the period of the permanent settlement are liable to be resumed; and their resumption will eventually add materially to the revenues of the Zemindar; indiscriminate resumption, would obviously be improper, and before proceeding to carry into effect any measures with this view, the Collector should require that they be submitted in the first instance for his approval."

"I am directed to submit the accompanying draft of a Cowle to be issued to Danunjiah Bunje which is very nearly in the terms of the one held by his father; the Board have taken occasion to make a slight modification in the fourth Clause, with the view of rendering it more clear in respect to the right of Government to resume the Zemindary on failure of the conditions stipulated therein, without the intervention of a judicial proceeding before the Court. The sixth clause, which provides for the sub-division and sale of a part of the Zemindary has also been omitted."

From the Acting Secretary to Government, in Dy. Cons., 13th December 1832. 27. In reply to the above we received a letter from the Acting Secretary to Government dated 11th December to the following effect.

"I am directed to acknowledge the receipt of your Acting Secretary's letter under date the 15th October last, No. 367, reporting the result of the measures adopted by the Collector of Ganjam for the removal of Streekara Bunje from Goomsur and the installation of Danunjiah Bunje as Zemindar."

"The Right Honorable the Governor in Council observes with great satisfaction the judgment, promptitude and decision which have characterized Mr. Ogilvie's proceedings in the conduct of this affair; and to this and the highly praiseworthy mediation of the Hautghur Zemindar may be attributed its having been brought to so successful an issue. You will be pleased to instruct Mr. Ogilvie to communicate to the Hautghur Zemindar in the most public manner the high sense entertained by the Right Honorable the Governor in Council of his exertions and the unequivocal mark he has given of his zeal and consideration for the interests of the Government."

"The Right Honorable the Governor in Council is pleased to permit Streekara Bunje to reside at Juggernaut agreeably to his expressed wish, and authorizes the payment to him of a

"yearly stipend of 8,000 Rupees out of the Peshcush receivable from the Zemindars. The payment of this sum to Streekara Bunje must be matter of arrangement between the Collectors of Ganjam and Cuttack."

"Agreeably to your Board's suggestion you will be pleased to instruct Mr. Ogilvie to communicate fully to the Collector of Cuttack the circumstances which have led to Streekara Bunje taking up his residence at Juggernaut and he will at the same time request him to exercise a supervision upon Streekara Bunje's movements and proceedings, and not to allow of his leaving Juggernaut without a previous communication to Mr. Ogilvie."

"In respect to the balance outstanding at the period of Danunjiah Bunje's accession to the Zemindary, the Right Honorable the Governor in Council considers that it would be impolitic to cripple his proceedings and his management by subjecting him to pecuniary embarrassment which must to a greater or less extent be attended upon his raising money or loan to pay the Circar demands. The Right Honorable the Governor in Council is inclined to think that Danunjiah Bunje should not be pressed to borrow money to pay the Government balance, whether this be realized in one or more years is not to the Government a matter of much moment, so that it be eventually realized and that within a reasonable period, and he is inclined to think that the interests of the Government and of the Zemindar will be best consulted by allowing him time to pay off the whole balance due by him to the Government, but this indulgence should be extended to him only on the distinct understanding that the Current Revenue is to be paid with punctuality, and the engagement for the payment of the arrears when finally determined to be strictly adhered to."

"The Right Honorable the Governor in Council considers that the Estate is fairly entitled to the credit of 31,005-3-10 the amount in deposit in the Collector's treasury which was received from Colonel Fletcher and other Officers, and he concurs in the propriety of your Board's suggestion that Danunjiah Bunje should be required immediately to execute to the Collector a Bond on stamp paper binding himself to pay the amount of arrear, which may be outstanding after giving him credit for the above mentioned sum of 31,005-3-10; and on failure to pay according to the instalments (which will be settled hereafter) that his Zemindary either in whole or in part shall be liable to attachment."

"You will be pleased to instruct the Collector to report hereafter the instalments which he considers might be fixed without embarrassment to the Zemindar's finances, and without losing sight of the fair claim which the Government possesses to an early liquidation of its demand."

"The Right Honorable the Governor in Council quite concurs with your Board's observations in respect to the money transaction of 4,000 Rupees between Danunjiah Bunje and the Moherry Zemindar."

"Although the amount of alienated revenue is very considerable, estimated by the Collector to be about 20,000 Rupees; yet as your Board judiciously remark an indiscriminate resumption would obviously be unwise, the resumption must be gradual and must be left to the judgment and discretion of the Collector to whom the Zemindar should be required to report every case of proposed resumption, and not to carry the measure into effect without his (the Collector's) concurrence."

"Your Board have not offered any suggestion in regard to the disposal of Tenkadara Putnaick the late Dewan, who is now under restraint, but the Right Honorable the Governor in Council considers that Tenkadara Putnaick should for the present remain in custody. Having been the means of supplanting on a former occasion, the present Dewan, and added to his own loss of power he would become in the present state of things, in the infancy of Danunjiah's management, a troublesome and powerful opponent were he set at liberty. His great aim and

"object would probably be to supplant his rival and failing in this to raise up an opposition to him and his Master's authority which might eventually prove embarrassing to the Zemindar and the Government, and throw the whole management into disorder. Till the authority therefore of Danunjiah Bunje is fully established in the Zemindary, the Right Honorable the Governor in Council considers it would be proper that Tenkadara Putnaik should remain under restraint."

"The Right Honorable the Governor in Council approves of the Draft of the Cowie proposed by you to be issued to Danunjiah Bunje."

28. A copy of the foregoing correspondence was transmitted to the Collector on the 12th December.

SALE OF ASKAH, PALATALAGUM AND PALAUKY ESTATES AND THE PURCHASE OF PALAUKY ESTATE
ON ACCOUNT OF GOVERNMENT.

29. The following letter was addressed to the Chief Secretary to Government under date 30th April.

To the Chief Secy. to Govt.,
in Cons., 30th April 1832. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Ganjam in regard to the Estate of Askah in that District which has been sold for arrears of revenue."

From the Acting Collr. of Ganjam,	17th in Cons., 30th Jan'y. 1832.	
To do.	30th in Cons., 30th "	
From do.	11th in Cons., 23rd Feby. "	
To do.	23rd in Cons., 23rd "	
To do.	8th in Cons., 8th March "	
From the Collr.	7th in Cons., 19th "	
From do.	21st March in Cons., 2nd April "	
To do.	2nd in Cons., 2nd "	
From do.	5th in Cons., 16th "	
To do.	30th in Cons., 30th "	

"The late Collector of Ganjam on the 30th of September last reported that the three Estates of Palauky, Askah and Palatalagum had been sold under the sanction of the Board for arrears of revenue and the Board in their Proceedings of the 1st December, copy of which was transmitted to Government sanctioned the sale of Askah to T. Vencatacondulrow, and requested the sanction of the Right Honorable the Governor in Council for the purchase of Palauky on account of Government."

"They also requested conditional sanction for the purchase of the Palatalagum Estate on account of Government" the condition being that it was distinctly notified that the sale would take place at Berhampore in the Advertisement published in the District, "according to the provisions of Section XI Regulation XXVI of 1802, the late Proprietor having asserted in a Petition to the Board that the place of sale was not mentioned in the Advertisement."

"The Acting Collector in reply to these Proceedings reported that" the place of sale was omitted by mistake in the Gentoos Proclamation published in his District—and the Board in consequence directed that the sale might be annulled not only of Palatalagum, but also of Palauky, the purchase of which, as above stated, was sanctioned by Government, a complaint of a similar omission of the place of sale having in the interim been received from the late Proprietor of that Estate."

"The Board at the same time called the Collector's attention to the Estate of Askah, and desired him in the event of the case being similar to those of the other two Estates to require the late Proprietor to state whether he wished the sale to hold good and in the event of his wish being that it should be annulled to act with regard to it as he had been directed with respect to them."

"On the 11th February the Acting Collector reported that Askah was included in the same Advertisement as the other two Estates in which the place of sale was omitted to be specified, but that as the late Proprietor was residing at Madras he had no means of ascertaining whether he wished the first sale to hold good."

"The Board under these circumstances caused a communication to be made to the late Proprietor, who having expressed his desire that the sale should be annulled, the Estate has been advertized to be sold on the 15th proximo provided the arrears outstanding against it are not previously liquidated."

"Subsequently to the publication of this Advertisement the Collector transmitted to the Board a petition from T. Vencatacondulrow the purchaser of the Estate in question, in submitting which new and important points were brought to their notice by Mr. Ogilvie."

"It appears that the Estate was in pursuance of the Advertisement, in which the place of sale was omitted, put up to sale" when Rungiah the late Proprietor's son-in-law bid for it and forfeited his deposit because he did not make good his offer, "that, in consequence, a second sale was advertised to take place in eight days at Chatterpore; when the Petitioner T. Vencatacondulrow became the purchaser of the Estate of which he was put in possession on receipt of the Board's sanction to which reference has been made above."

"It is proper to mention that the late Collector in his letter of the 30th September 1831 reporting the sales of the three Estates, stated these facts in regard to Askah, but the Acting Collector made no allusion to them in reporting that Askah was included in the Advertisement with the other two Estates, and that what he incorrectly termed the first sale was by the late Proprietor desire to be annulled, and they were not in the recollection of the Board until brought forward in Mr. Ogilvie's letter of the 5th Instant."

"The Board on becoming aware of the state of the case have reconsidered the subject with much attention, and are of opinion that, on the whole, the safest, and most expedient course would be not to disturb the sale in question, and they have in consequence instructed the Collector to suspend the sale advertised for the 15th proximo until the receipt of further orders."

"The case however still appears to them to be fraught with difficulty, in as much as the notification of the second sale was not published for the period specified in Section XI Regulation XXVI of 1802, this having been considered unnecessary in the case of a resale under Section XIII on the failure of the first purchaser to perform the conditions of sale, and it therefore seems questionable whether the defect in the notification of the first sale does not in law invalidate the second. Upon the whole, however, the Board are of opinion that a suit brought to set aside the sale to T. Venkatacondulrow could not be sustained, first, because the omission in the Advertisement was not of serious importance, and that the place of sale, was so notorious that the son-in-law of the Proprietor attended and actually bid for the Estate, secondly because the Collector took advantage of the adjournment of the sale to rectify the omission in the original Advertisement, and that therefore every condition, as regarded the second purchaser, was strictly complied with."

"The Board also desire me to state that, if the Right Honorable the Governor in Council concurs in the view taken by them, they think the amount of deposit made by Rungiah should be returned to him."

30. In reply to the above we were informed that the Right Honorable the Governor in Council concurred in the view taken by us of the course proper to be pursued in the case of the sales of the Estate of Askah and desired that the amount of the deposit made by Rungiah the purchaser at the first sale should be returned to him."

From the Chief Secy. to Govt., 25th May in Cons., 4th June 1832.

To the Chief Secy. to Govt.,
in Cons., 31st May 1832.
From the Collr., 11th in Cons.,
23rd April 1832.
To the Collr., 23rd in Cons.,
23rd April 1832.
From the Collr., 16th in Cons.,
31st May 1832.

31. With reference to para 4 of the above letter to Government dated the 30th April we submitted for the orders of the Right Honorable the Governor in Council under date 31st May the correspondence with the Collector of Ganjam noted in the margin regarding the Estates of Palatalagum and Palauky with the following observations.

"The arrears due upon the Palatalagum Estate having been paid in full previously to the day appointed for a second sale the Estate has been made over to the proprietor. The Palauky Estate, the balance on which amounted to Rupees 17,958-9-2 was bought in on account of Government for Rupees 24,811-8-0 being the amount of one year's Peshcush."

"The Collector's letter of the 16th Instant contains his report on a Petition which was addressed to the Board by the Proprietor of this Estate setting forth the expense which he had incurred in improving it, and praying that he may either be allowed to retain it altogether finding security for discharging the arrears by two instalments, or that only such portion might be sold as would be sufficient to cover the demand of Government. Under the circumstances therein represented the Board think that it would be the most advisable plan to confirm the purchase which has been made on behalf of Government but at the same time they propose if Government shall see no objection to consult the Collector in regard to the expediency of returning to the Zemindar a portion of the estate equal in value to the amount by which the price of the whole exceeds the arrears due to Government."

From the Chief Secy. to Govt.,
29th June in Cons., 5th July 1832.
5th July 1832.
To the Acting Chief Secy. to Govt., in Cons., 27th August 1832.

32. The proposition contained in the concluding para of the above letter was approved of by Government, and having made a reference to the Collector of Ganjam we submitted the following letter to Government under date 27th August 1832.

"With reference to Mr. Chief Secretary Chamier's letter of the 29th June, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter dated 14th Instant, from the Collector of Ganjam, explaining his reasons for considering the adoption of the proposition of returning to the late Proprietor of the Palauky Estate in his District, a portion of it equal in value to the amount by which the price for which the whole Estate was bought in, exceeds the arrears due, to be inadvisable."

"The Collector's chief objection to separating a portion of the Estate as suggested by the Board, is that as the whole of the lands are irrigated by one general channel, there would be a probability of continual disputes arising among the Cultivators which would injure the value of the Zemindary; and that in the event of its being necessary to resort to the sale of the separated portion which Mr. Ogilvie appears to consider extremely probable, it would be difficult to find a purchaser. The Collector adds, that the object proposed to be attained by such an arrangement, the accommodation of the late Proprietor, would be defeated, as he is much involved in debt and precepts of the Courts have been issued against him to a larger amount than the value of the sub-division which would be assigned to him."

"Under the circumstances represented by Mr. Ogilvie the Board recommend that the purchase of the Palauky Zemindary for Rupees 24,811-8-0 on account of Government should be confirmed, and authority granted to the Collector to pay to the late Proprietor the surplus of that sum above the amount of the arrears on account of which the Zemindary was brought to sale, viz. Rupees 7,788-3-8."

From the Ag. Secy. to Govt.,
in Cons., 10th Sept. 1832.

33. In reply to the above we received a letter from the Acting Secretary to Government dated 4th September to the following effect.

"Mr. Ogilvie's letter shews that there are forcible objections to such a measure (viz. the sub-divisions of the Palauky Estate) and the Right Honorable the Governor in Council is therefore pleased in compliance with your recommendation to confirm the purchase of the Palauky Estate on account of Government for Rupees 24,811-8-0, and to authorize the payment to the late Proprietor of the sum of Rupees 7,788-3-8 the amount realized by the sale in excess of the balance due. As it appears however by the 7th para of the Collector's letter that the late Proprietor is indebted to Government on account of other Estates in the District which he holds in his own name and that of his sister, the Right Honorable the Governor in Council would suggest for your consideration whether the surplus sum due to him on account of the sale of the Palauky Zemindary may not be available for the discharge of the balances outstanding on his other Estates."

To the Chief Secy. to Govt.,
in Cons., 5th Novr. 1832.

34. With reference to the suggestion continued in the concluding para of the above letter we addressed the following letter to the Chief Secretary to Government under date 5th November.

"With reference to Mr. Stonhouse's letter of the 4th September, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam dated the 11th Ultimo, relative to the appropriation of the surplus proceeds of the Palauky Estate, in satisfaction of the arrears due by the proprietor on account of other Estates belonging to him in the same district."

"According to the Statement No. 1 submitted with the Collector's present letter, the arrears of Peshcush due up to the 10th April 1832 on account of the Palauky Zemindary on which day it was finally sold, amounted with interest, advances of tuccavia and charges of management, to Rupees 19,817-13-10, from which the proceeds of the sale of grain remaining in store at the time of attachment, and balances on account of Fusly 1240, since collected from the renters, being deducted, reduces the sum due on account of this Estate to Rupees 17,421-1-0. The Collector has suggested that the Proprietor should be relieved from the charges of management, and interest on the amount of the arrears, from the date of the first sale by the Collector, which was cancelled in consequence of an informality in the Advertisement announcing the intended sale, up to the day on which the Estate was finally sold, but it does not appear to the Board that he has any special claim to this indulgence. The arrears for Fusly 1241 due on account of the other Estates belonging to the same proprietor, it appears from the settlement above referred to, amount to Rupees 4,295-2-4 which added to the arrears due on Palauky make an aggregate demand of Rupees 21,716-3-4. The sum for which the Palauky Estate was purchased in on account of Government, was Rupees 24,811-8-0 exceeding by Rupees 3,095-4-8, the amount due by the Proprietor to Government."

"Presuming that the proprietor consented to the surplus proceeds of the Palauky Estate being applied to the liquidation of the arrears due on the other Estates, the Board think there can be no question of the legality of such appropriation. The precept issued by the Provincial Court of the Northern Division directs the Collector to retain in deposit the balance remaining after deducting the amount due to the Government from the sum realized by the sale of the Palauky Estate, which instruction the Board are of opinion, will be conformed to by retaining in deposit at the disposal of the Court, the above sum of Rupees 3,095-4-8, being

"the balance of the proceeds of the sale of the Palauky Estate, after liquidating the arrears due to Government by the Proprietor."

"The Collector in reference to an arrangement which he states was entered into by the late Zemindar with the principal ryots of the Palauky Estate, by which they became bound to pay to his Creditors certain sums yearly on his account, for which they were to receive credit from him on account of their annual rents, observes that "though the Estate has now been sold their bonds remain good." "It appears to the Board on the contrary that such agreements are contrary to clauses 3rd and 4th of Section X Regulation XXVII of 1802, and consequently that the engagements of the ryots in the present instance must be considered to be null and void."

"The Board recommend that sanction be granted for the Establishment proposed in the 12th para of the Collector's letter for the management of this Estate amounting as noted in the margin to Rupees 372 per annum. The Board also recommend that the advance of Rupees 2,000 which have been given to the Ryots as Tuccavie to be recovered from them, and the disbursement of 500 Rupees on account of the repairs of the Channel of irrigation may receive the sanction of Government."

1 Gomastah at 15 Rs. per mensem
4 Peons at 4 Rs. each per "

Rs.	A.	P.
189	0	0
192	0	0
372	0	0

From the Acting Secretary to Government, in Cons., 17th December 1832.

35. In reply to the above we received the following letter from the Acting Secretary to Government dated 11th December.

"I am directed to acknowledge the receipt of your Acting Secretary's letter under date the 5th Ultimo, No. 887, relative to the appropriation of the surplus proceeds of the Palauky Estate in the Zillah of Ganjam."

"The present balance against this Estate appears to be Rupees 17,421-1-0. The sum for which it was purchased on account of Government was Rupees 24,811-8-0 leaving a balance in favor of the Proprietor of Rupees 7,390-7-0 without entering into the legal question as to the Government possessing or not the right to appropriate the whole or any portion of this sum to the liquidation of the arrears due to Government on the other Estates held jointly by the late Proprietor and his sister, the Right Honorable the Governor considers that the proper course will be to obtain the Zemindar's consent to such appropriation it being at the same time distinctly intimated to him that in the event of his withholding his assent the Government will proceed to the sale of one of those Estates in satisfaction of the Government demand."

"The Right Honorable the Governor in Council concurs with your Board in the construction of the Provincial Courts precept and considers it to have reference to any sums due to Government, by the late Proprietor, and not to the particular balance outstanding upon the Palauky Estate."

"There can be no doubt that the arrangement alluded to in para 4. of your Board's letter between the late Zemindar and the principal Ryots by which they became bound to pay to his creditors certain sums yearly upon his account for which they were to receive credit on their annual rent is a positive anticipation of the revenue prohibited by Clause III and IV Regulation XXVII 1802, but it appears from the Collector's letter that the Ryots have executed Bonds to the Creditors, and it is a matter worthy of consideration how far these Engagements may as Bond debts be binding on the Ryots and be recoverable by the Creditor, although as regards the Government they are declared null and void. It does not appear to what extent these engagements have been entered into by the Ryots and I am directed therefore to request

"that you will call for further information on this point from the Collector and at the same time direct him to submit a copy of one of the Bonds which have been executed, and which probably will not differ materially from the other Bonds."

"The Right Honorable the Governor in Council is pleased to sanction the Establishment proposed for the management of the Estate amounting to Rupees (372) three hundred and seventy two per annum, and also the advance of (2000) two thousand Rupees made as Tuccavie and the disbursement of (500) five hundred Rupees on account of the repairs of the Channel of irrigation."

36. A copy of the foregoing correspondence was communicated to the Collector on the 17th December.

PURCHASE OF A HOUSE AND LAND ADJOINING THE PARADE AT BERHAMPORE FOR MILITARY PURPOSES.

37. In a letter from the Acting Chief Secretary to Government dated 17th July 1832 the following Extract from the Minutes of Consultation in the Military Department dated 10th of that month together with the original papers therein referred to were forwarded for our information and guidance.

From the Actg. Chief Secy. to Govt., in Cons., 26th July 1832.

"Read the following letter from the Acting Deputy Quarter Master General of the Army."

(Here enter 26th June 1832 No. 900).

"The Right Honorable the Governor in Council considers it highly desirable that the Regiment of Native Infantry stationed at Berhampore should be huddled in regular lines detached from the houses of the Villagers and he approves of the present Regimental drill ground being allotted to that purpose if it be found practicable to extend the Parade ground near the Barracks in the mode suggested."

"Ordered accordingly that the foregoing papers be transmitted to the Revenue Department with a view to the purchase of the House and Land adjoining the Parade ground which is stated to be procurable for the sum of 850 Rupees."

38. "In reply to the above we submitted to Government the letter from the Collector of Ganjam noted in the Margin stating that he had obtained the consent of the Moherry Zemindar to the appropriation to Military purposes of the land in question in the Cantonment of Berhampore."

To the Chief Secy. to Govt., 20th in Cons., 20th Sept. 1832.
8th in Cons., 20th Sept.

39. We observed that we had been under the necessity of awaiting the result of a reference to the Collector because though the House offered for sale was private property the land on which it was built formed a part of a Zemindary and stated that the Collector would be directed to complete the purchase for 850 Rupees and to debit the amount to the Military Department.

Appointment.

40. On the 10th February 1832 Mr. G. M. Ogilvie who had been officiating as Collector was confirmed in that appointment in succession to Mr. Eden.

VIZAGAPATAM.

MANAGEMENT OF THE REVENUE FROM THE LAND AND EXTRA SOURCES FOR FUSLY 1240.

41. On the 17th February 1832 we submitted to Government the following Extract from our Proceedings under date the 2nd of that month.

Proceedings, in Cons., 2nd
February 1832.
1st December in Cons., 2nd
January 1832.

Read again the report of the Acting Sub-Collector in charge
of Vizagapatam upon the Revenue from the land and Extra sources
in that District for Fusly 1240.

The following comparative Statement shows the settlement of these branches of Revenue
for Fuslies 1239 and 1240 respectively.

		Fusly 1239.		Fusly 1240.		Increase.		Decrease.	
1		2		3		4		5	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
LAND REVENUE.	Permanently settled ...	11,72,363	8 0	11,80,333	8 0	...	...	41,600	0 0
	Ryotwar ...	9,580	15 2	23,633	2 8	14,057	5 0	...	...
	Village rents ...	...	...	18,204	8 0	18,204	8 0	...	...
	Annam ...	...	...	7,705	11 10	7,705	11 10	...	...
	Sbottirum Jedigy, &c. ...	413	12 0	1,854	8 0	1,470	12 0	...	...
Total...		11,92,253	1 2	11,82,036	6 6	...	...	161	10 8
EXTRA BRANCHES OF REVENUE.	Sayer ...	80,300	0 0	83,350	0 0	...	...	1,950	0 0
	Abkary ...	67,358	0 0	65,802	0 0	...	...	1,466	0 0
	Sundry small Farms and Licences ...	...	...	...	...	...	...	...	...
	Salt ...	1,06,008	3 2	1,15,049	1 6	8,950	14 4	...	...
	Sea Customs ...	19,513	6 3	17,759	8 2	...	...	1,753	14 1
	Motorpha ...	61	8 0	353	8 0	292	0 0	...	...
	Davastanum ...	4	0 0	...	...	...	...	4	0 0
	Stamps ...	12,794	6 0	12,393	15 0	...	...	400	7 0
Total Extra branches...		2,91,129	7 5	2,94,798	0 8	3,668	9 2	...	...
Total including land revenue...		11,73,387	8 7	14,76,834	7 2	3,506	14 7	...	...

SETTLEMENT.

RS. A. P.
Fusly 1240 ... 14,76,834 7 2
" 1239 ... 14,73,387 8 7

Increase in
Fusly 1240... 3,506 14 7

No. 1 Col. 10.

Col. 26.

The Gross Collections according to the statement of Demand Collection and Balance
submitted to the Board under date 11th July 1831 amounted to Rupees 13,95,185-10-10 being
Rupees 18,122 below the gross collections of Fusly 1239.

There was a net increase in the total settlement amounting to
Rupees 3,506-14-7 being the result of a net decrease of Rupees
161-10-8 in the settlement of the land revenue, and a net increase of
Rupees 3,668-9-3 in the settlement of the Extra sources.

	Fusly 1239.		Fusly 1240.	
	Rs.	A. P.	Rs.	A. P.
Total charges	1,05,339	8 6	85,723	13 6
DEDUCT.				
Pensions	48	0 0	48	0 0
Pagoda and Mosque al- lowances	2,074	3 9	2,074	3 9
Drawback	10,936	3 8	9,920	0 9
Advance for the Monopoly of Salt	3,034	12 2	2,666	10 9
Total...	15,243	3 7	14,708	15 3
Net Charges...	90,096	4 11	71,014	14 3
Per Centage...	6 $\frac{6}{16}$		5 $\frac{1}{16}$	

The charges according to the general
Statement submitted under date 15th October
exclusive of such items as are not properly
Charges of Collection, Viz. Pensions, Charitable
allowances, Pagoda and Mosque expenses,
drawback, and advances for the manufacture
of salt amounted to Rupees 71,014-14-3 being
 $5 \frac{1}{16}$ per cent. of the Gross Collections.

The statement of charges submitted with the report under consideration is precisely
similar to the statement which accompanied the Collector's report
No. 4. for Fusly 1239 concerning which the Board observed that it was
Proceedings, in Cons., 27th December 1830.
not prepared in conformity with the orders transmitted to the
Collector under date the 28th October 1830. The Collector is
requested to take care that this statement is properly prepared in future.

The increase and decrease in the different branches of extra revenue will be noticed by
the Board when the report of the Collector upon the management of those branches is taken
into consideration.

The balance of current land revenue outstanding at the close of the Fusly according to
the Demand Collection and Balance statement referred to above amounted to Rs. 2,01,406-0-7.

		Balance up to 11th July 1831.		Balance up to the end of October 1831.	
		Rs.	A. P.	Rs.	A. P.
Ancient Zemindaries.	Jaypoor	39,671	0 0	4,671	0 0
	Palcondah	81,243	10 0	81,076	13 11
	Maringhy	25,378	14 11	25,378	14 11
	Coorpaum	17,912	13 9	17,912	13 9
	Chemoodoo	3,224	9 4	3,224	9 4
	Panchepentah	3,224	11 0	3,224	11 0
	Mandegole	29,531	14 6	29,531	14 6
	Golgondah	14,528	12 0	8,826	4 0
	Tanloor	26,121	6 4	10,144	13 5
	Andrah	5	0 0	5	0 0
Proprietaries.	Sungumviah	1,372	8 3	147	5 3
	Dimmala	13,630	2 0	13,530	2 0
	Razalah	3,935	0 0	...	...
	Kintalay	8,629	5 10	...	...
	Seereepoorum	6,547	5 10	4,193	3 10
	Survasiddy	17,275	0 4	17,251	13 1
Total...		2,87,363	0	1,2,34,245	8 0

The amount of the balances due at the
close of the Fusly and at the end of
October last, upon the ancient Zemindaries
and purchased Estates which were under
attachment for arrears of revenue, is
shewn in the Memorandum entered in the
margin.

Agreeably to the sanction conveyed in the letter from the Chief Secretary bearing date
the 18th October 1831, the ancient Zemindaries of Madegole and
Coorpaum were advertised for sale for the recovery of the arrears
In Cons., 20th Octr. 1831.

'due upon them and the sale of the former for the sum of Rupees 36,200 was reported by the Sub-Collector in charge under date the 6th December. Prior to the receipt of this report the Board authorized the acceptance of an offer by the Widow of the late Zemindar for the liquidation of the arrears due, and in consequence the sale has not been confirmed. In the same letter the Sub-Collector reported the purchase of the Coorpaum Estate on account of Government for Rupees 1,000 but in consequence of a Petition from the Widow of the late Zemindar which has been referred for the report of the Sub-Collector, the sale has not as yet received confirmation.'

Of the proprietary Estates those of Ragalah, Survasiddy, and Vamalapooddy have been purchased by Government during the Fusly under review. The balance upon the first has been recovered; the arrears outstanding against the other two are to be recovered, from the late proprietor.'

'The balance against the Kentaly Estate has been recovered since the close of the Fusly.'

'The Board's proceedings upon the Reports submitted by the Collector regarding the Zemindaries of Vizianagram and Causepooram and that of Palcondah have been already submitted to Government.'

42. A copy of the foregoing Proceedings we communicated to the Collector on the 17th February.

43. The following letter was received from the Secretary to Government under date 13th March 1832 in reply to the above proceedings.

"The Right Honorable the Governor in Council requests your attention to the Statement of balances exhibited in the margin of the 9th para of your proceedings, and report what probability there may be of eventually realizing any portion of them. The observations of the Acting Sub-Collector hold out but faint promise of their being brought to the public account without anticipating the revenue of the present Fusly."

44. A copy of the foregoing letter was transmitted to the Collector on the 19th March with a request that he would submit at his earliest convenience such information as would enable us to furnish the report therein called for relative to the outstanding balances in his District.

EXTRA REVENUE FOR FUSLY 1240.

45. On the 17th February 1832 we submitted to Government the following Extract from our Proceedings under date the 6th of that month.

'The Board proceed to take into consideration the report of the Collector of Vizagapatam upon the management of the Extra sources of revenue in that district for Fusly 1240.'

'The following comparative Statement shows the Demand, Collection and Balance under each head for fuslies 1239 and 1240 respectively.'

	Fusly 1239.						Fusly 1240.					
	Settlement of Fusly 1239	Collection to the 11th July 1830.	Extra Collection.	Total Collection of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.	Balance of current revenue on the 12th July 1831.	Settlement of Fusly 1240.	Collection on account of Fusly 1240 to the 13th July 1831.	Extra Collection of Fusly 1240.	Total Collection on account of Fusly 1240.	Balance of current revenue on the 12th July 1831.	
	1	2	3	4	5	6	7	8	9	10		
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	
Salt	1,05,068 3 2	1,05,068 3 2	3,513 10 9	1,09,611 13 11	2,428 7 2	1,15,049 1 6	1,15,049 1 6	430 15 7	1,15,480 1 1	3,789 13 4		
Sayer	85,300 0 0	82,871 8 10		82,871 8 10		83,350 0 0	83,350 0 0		70,560 2 8			
Sea Customs	10,513 6 3	10,513 6 3		19,513 6 3		17,769 8 2	17,769 8 2		17,769 8 2			
Abkary	67,353 0 0	65,295 12 0		65,295 12 0	2,062 4 0	65,392 0 0	65,392 0 0		62,539 9 0	3,352 7 0		
Sundry Small Farms and Licences												
Stamps	12,794 6 0	12,794 6 0		12,794 6 0		12,393 15 0	12,393 15 0		12,393 15 0			
Moturpha												
Total	2,91,063 15 5	2,86,573 4 3	3,513 10 9	2,90,086 15 0	4,490 11 2	2,94,444 8 8	2,94,444 8 8	430 15 7	2,97,733 3 11	7,142 4 4		

SALT
COLLECTIONS.

	RS.	A.	P.
Fusly 1240 ...	1,15,049	1	6
" 1239 ...	1,06,098	3	2
	8,950	14	4

INCREASE.

Home Consumption, 835	10	4	
Inland Do. ...	3,115	4	0
Exportation by sea, 5,930	0	0	
	8,950	14	4

'The collections from the sale of Salt in Fusly 1240 amounted to Rupees 1,15,049-1-6 being Rupees 8,950-14-4 in excess of the collections of Fusly 1239. The Memorandum entered in the margin shows the amount of the increase which took place in the sales for Home consumption, Inland consumption, and Exportation by sea respectively.'

CHARGES.

	RS.	A.	P.
Fusly 1239 ...	23,490	5	5
" 1240 ...	6,755	13	6

Decrease ... 16,644 7 11

Add Increase of Gross Collections, 5,863 3 2

Increase of Net revenue ... 22,512 11 1

SAYER.
DEMAND.

	RS.	A.	P.
Fusly 1239 ...	83,350	0	0
" 1240 ...	83,350	0	0
	1,950	0	0

* 10,796 12 8.

Collector's report.

Para 3.

SEA CUSTOMS.
COLLECTIONS.

	RS.	A.	P.
Fusly 1239 ...	19,513	6	3
" 1240 ...	17,759	8	2
	1,753	14	1

* 3,510 2 6.

ABKARY.
DEMAND.

	RS.	A.	P.
Fusly 1239 ...	67,353	0	0
" 1240 ...	65,893	0	0
	1,460	0	0

'Of the balance of current revenue outstanding at the close of the Fusly which amounted to Rupees 3,352-7-0. Rupees 3,271-15-0 were collected previously to the date of the Collector's report, and of the remainder Rupees 65-3-0 was due by the Toddy Renter of Palcondah, and Rupees 15 by the renter of Scercepoorum.'

	RS.	A.	P.
	3,352	7	0
	3,271	15	0
	80	8	0

'The collections from the sale of Salt in Fusly 1240 amounted to Rupees 1,15,049-1-6 being Rupees 8,950-14-4 in excess of the collections of Fusly 1239. The Memorandum entered in the margin shows the amount of the increase which took place in the sales for Home consumption, Inland consumption, and Exportation by sea respectively.'

'In the charges there was a decrease of Rupees 16,644-7-11 which being added to the increase in the gross collections makes the increase of net revenue amount to Rupees 22,512-11-1.'

'The amount of the Sayer rents for Fusly 1240 was Rupees 83,350 being Rupees 1,950 below the rent of the preceding fusly. The collections within the Fusly were Rupees 79,560-2-8, to which being added Rupees 2,428-7-2 collected on account of arrears, the gross collections became Rupees 81,988-9-10 being below the gross collections of fusly 1239 by Rupees 882-15-0.'

'The net revenue after deducting charges,* in which there was a decrease of Rupees 146-5-3 amounted to Rupees 71,191-13-2 or Rupees 736-9-9 less than the Net Revenue of fusly 1239.'

'The balance of Rupees 3,789-13-4 which was outstanding at the close of the fusly was realized by the 30th September last.'

'The collections under this head amounted to Rupees 17,759-8-2 being Rupees 1,753-14-1 below the collections of Fusly 1239. The net revenue after deducting charges,* in which there was an increase of Rupees 117-9-0, amounted to Rupees 14,249-5-8, being below the net revenue of Fusly 1239 by Rupees 1,871-7-1.'

'There was a decrease of Rupees 1,466 in the Abkary rents of Fusly 1240 the amount of which was Rupees 65,892; of which Rupees 62,339-9-0 were collected within the Fusly. The gross collections including collections of arrears, Rupees 2,062-4-0 amounted to Rupees 64,601-13-0 being less than the gross collections of Fusly 1239 by Rupees 1,893-15-0 there were no charges under this head.'

STAMPS.

FUSLY 1240.

	RS.	A.	P.
Collections ...	12,393	15	0
Charges ...	1,163	2	10
Net Revenue.	11,230	12	2

INCREASE.

	RS.	A.	P.
Salt	22,512	11	1
Sayer	736	9	9
Sea Customs	1,871	7	1
Abkary	1,893	15	0
Stamps	259	11	2
Net Increase	4,791	11	0
	17,721	0	1

'There was a decrease of Rupees 400-7-0 in the collections from the sale of Stamps. The amount collected was Rupees 12,393-15-0 from which being deducted the charges, in which there was a decrease of Rupees 110-11-10, the Net revenue was Rupees 11,230-12-2 or Rupees 289-11-2 below the Net revenue of Fusly 1239.'

'In the Net revenue derived from all the branches of Extra revenue in Fusly 1240 there was an increase of Rupees 17,721-0-1. This was occasioned entirely by the increase which took place in the Revenue from the sale of Salt in the Fusly under review.'

46. A copy of the foregoing Proceedings we communicated to the Collector on the 17th February.

In Cons., 19th March 1832.

47. In reply to which we received in a letter from the Secretary to Government dated 13th March 1832 the following Extract from the Minutes of Consultation under the same date.

'The Proceedings of the Board exhibit in the 13th paragraph a Net increase of Rupees 17,721 as arising from the "Sale of Salt," but it would appear that the increase from this branch was only Rupees 5,868-3-2 while there was a decrease in the charges of 16,644-7-11, thus making altogether an augmentation of 22,512.'

OBSERVATIONS OF GOVERNMENT ON THE MANAGEMENT OF THE VIZIANAGRAM ZEMINDARY
FOR FUSLY 1240.

48. With reference to Para 32 of our last General Report we received the following letter from the Secretary to Government dated 21st February 1832.

'I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your Proceedings, under date the 29th December last, reporting upon the management of the Vizianagram Zemindary for Fusly 1240, and the settlement of the same for Fusly 1241.'

'The gross collections amounted to 9,66,793-4-1 from which the disbursement being deducted there remains a surplus including the balance on hand in Fusly 1239 of Rupees 1,13,028-3-10.'

'Mr. Gardiner should be desired to submit an explanation of the circumstances noticed in the 6th para of your proceedings shewing how the amount entered in the charges in Statement A exceeds the actual disbursement on account of the redemption of two villages by Rupees 5,719-6-3. No remark is made upon this discrepancy by Mr. Gardiner in the 11th para of his letter in which he particularly specifies the amount of the purchase money as Rupees 5,050-0-0.'

'The Right Honorable the Governor in Council authorizes the disbursement from the surplus revenue of the Fusly under review of the following sums.'

	RS.	A.	P.
'Balance of commission due to the Collector for Fusly 1239	9,089	8	10
'Commission for Fusly 1240	8,939	7	6
'Bonded debt to Sooria Narrain Row	60,000	0	0
'To the Zemindar in part of allowances	12,000	0	0

"The proposed reduction of the Zemindar's allowances from one lac to Rupees 84,000 per annum appears to be judicious."

"The Right Honorable the Governor in Council will be glad to hear that the Collector has taken rigorous measures for the recovery of the arrears alluded to in the 10th and 11th paras of your proceedings and entirely concurs in your observation with respect to the Surti and Hursaul rents, that it would be far preferable to resort to distraint for the recovery of the arrears due, if the nature of the agreement between the parties does not present any obstacle to such a proceeding."

"The Right Honorable the Governor in Council highly approves of your observations recorded from paras 18 to 21 inclusive. Mr. Gardiner should be particularly enjoined to make his settlement of the Aumany Villages with reference to the amount which is likely to be realized and not to any nominal standard of rent from which subsequent large remissions must be deducted. Here are many obvious disadvantages both to the Zemindar and to the ryots in an indefinite and capricious mode of Settlement, by fixing the amount higher than the Villages ever yield, the Collector not only miscalculates the resources of the Zemindary, but inflicts a serious injury upon the Ryots. The petty Officers of each Village take this opportunity (under pretence of orders from the Sircar) of extorting from them the utmost they can possibly pay, and have always the power of threatening them with the Collection of an arrear. The Zemindar does not benefit by this, because although the ryots suffer from extra assessment, it does not follow that the amount thus realized find its way into the public Treasury. The Village Officers always bring to account as little as possible, they withhold their kists to the last moment, under pretences usually fabricated by that class of people of bad seasons, low prices and deficiency of produce and the circumstance of the nominal demand greatly exceeding what it properly ought to be so far from enabling the Collector to get more, in reality compels him to be satisfied with less than he would receive if the terms of the settlement were moderate. In the one case, that is if the demand bears a just relation to what the Village is able to pay the Collections can be made with confidence, and ought to be enforced without relaxation, but in the other, if the demand is confessedly too highly as the Collector has no standard to guide him he must act in ignorance, and be content with whatever sum he can procure, which will always be the lowest, not that the Village actually pays but that the petty Officers can be prevailed upon to refund, there is nothing in thus adjusting the settlement to the prevailing state of price and produce which ought to prevent the Zemindar from benefiting by a future improvement in either. The accounts which your Board observe in the 21st para that you have directed Mr. Gardiner to furnish will be of material use in coming to a just decision upon this subject."

"The Right Honorable the Governor in Council is of opinion that in consideration of the manifest advantage to be derived to the Estate from the purchase of the Hursaul lands described in your 27th para and the near approach of the period at the expiration of which they would be permanently alienated, it would be advisable to raise funds for the purpose of redeeming them if it can be done upon favorable terms."

"With reference to remarks in the 30th para the Collector should be directed to reduce as soon as practicable the armed force which has been maintained for the purpose of repelling the attacks of the followers of Veerabadra Rauze. If the disbanding of the whole at one time be considered inexpedient, they should be gradually discharged and the establishment brought down to the lowest possible scale."

"The Right Honorable the Governor in Council regrets with your Board that the main object contemplated by Government in taking charge of this Zemindary, namely the payment of the Zemindar's debts appears hitherto to have failed."

49. A copy of the foregoing letter was transmitted to the Collector on the 27th February 1832.

To the Chief Secy. to Govt.,
in Cons., 24th May 1832.

50. The following letter was addressed to the Chief Secretary to Government under date 24th May.

"With reference to Mr. Wheatley's letter of the 21st February last, I am directed by the Board of Revenue to request that you will lay before Government the accompanying letter from the Acting Collector of Vizagapatam regarding certain points noticed by the Board in their Proceedings relative to the management of the Vizianagrum Zemindary for Fusly 1240."

"In regard to the entry of Rupees 10,769-6-3 amongst the charges of the year on account of two Hursaul Villages which the Board conceived to be incorrect in as much it exceeded the sum actually expended, on account of those Villages by Rupees 5,719-6-3, it appears by the explanation now submitted that the manner in which this transaction was adjusted in the accounts was by entering the amount of the debt* which the Zemindar redeemed by purchasing the Villages amongst the charges, as if he had actually paid it and bringing to account amongst the Collections, the sum which he gained by the transaction the amount actually expended being the difference between these sums. The Board consider this a fictitious and therefore an objectionable way of exhibiting the matter in the accounts; but the result as far as regards the ultimate balance of the receipts and disbursements of the Zemindary is precisely the same as if the only entry had been the sum really paid."

"The Acting Collector having but lately joined the district has not been able yet to furnish the explanation required by the Board upon the other points adverted to in their proceedings."

OBJECTIONS OF GOVERNMENT TO THE INTRODUCTION OF THE RENTING SYSTEM INTO THE VIZIANAGRUM ZEMINDARY IN LIEU OF THE RYOTWAR WHICH HAS PREVAILED SINCE IT CAME UNDER THE MANAGEMENT OF THE COLLECTOR.

To the Chief Secy. to Govern-
ment, in Cons., 28th May 1832.

51. Under date 28th May the following letter was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam transmitting a Petition from the Zemindar of Vizianagrum in that district requesting that the renting system may be introduced into his Zemindary in lieu of the Ryotwary which has hitherto prevailed since it came under the Management of the Collector."

"The Board in their letter to Collector of Vizagapatam dated 14th May 1829, copy of which was transmitted to Government on the 8th of the following month, detailed at length their objections to renting the country to Individual speculators, the measure now proposed. It was stated in the same letter that the first desire of the Board was that the settlement should be made with the ryots individually, and that next to such a settlement the Board would prefer a settlement by Villages with the Ryots collectively on their joint responsibility. As the affairs of the Zemindary have certainly not prospered hitherto, as was expected, under the Collector's management, the Board would not now object to a trial of the last mentioned description of settlement if the Collector thought it advisable; but this does not appear to be the case, nor is it the measure desired by the Zemindar. To that measure they entertain the same objections which were formerly

"stated; and they therefore propose, if Government shall approve the suggestion, to intimate to the Zemindar that if he continue to desire that the settlement should be made with individual renters, it is necessary that he should either return and personally resume charge of his Zemindary or appoint some person to receive charge of it on his behalf from the Collector."

From the Chief Secy. to Govt., in Cons., 25th June 1832. 52. To the above we received the reply dated 19th June 1832 to the following effect.

"The Right Honorable the Governor in Council is so persuaded of the pernicious tendency of the measure thus recommended by the Zemindar, and is so convinced that by the adoption of it his Estate would be deeply and perhaps permanently injured in its resources that there can be no doubt of the propriety of declining to accede to a proposition, replete, as experience has frequently proved, with mischievous consequences. The Right Honorable the Governor in Council under this strong impression would therefore be unwilling that this dangerous measure should be effected through the agency of any individual deputed by the Zemindar, as the evil which would undoubtedly result from the experiment, might with some show of reason be attributed by him to the inefficient or corrupt superintendence of his Agent, rather than to the destructive tendency of the system itself. If therefore the Zemindar perseveres in his wish to introduce such a system it would be better that he should return and see it done under his own eye. The Government cannot either in justice to itself or in compassion to the Ryots authorize the step in his absence."

53. A copy of the foregoing correspondence was transmitted to the Collector on the 25th June.

ON THE SUBJECT OF THE REVOLT OF VEERABADRA RAUZE.

To the Acting Chief Secy. to Govt., in Cons., 9th Aug. 1832. 54. Under date 9th August the following letter was addressed to the Acting Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letters from the Acting Collector of Vizianagaram, dated the 13th and 27th Ultimo, reporting the result of an interview which he has had with Mookjee Veerabadra Rauze, and forwarding a copy and translation of an address subsequently received by him from that person."

"The correspondence noted in the Margin has passed with the Government on the subject

From the Chief Secy.	6th in Cons., 19th Novr. 1829.	"of the revolt of Veerabadra Rauze. This
From do	19th in Cons., 25th Janr. 1830.	"person, on the plea that the allowance which he
To do	30th in Cons., 30th Aug. "	"had enjoyed from the Rajah of Vizianagaram had
From do	4th in Cons., 13th Sept. "	"been suspended, fled to the hills in the early
To do	23rd in Cons., 23rd Sept. "	"part of the year 1829, and immediately com-
From do	28th Sept. in Cons., 7th Oct. "	"menced plundering the Country, for the pro-
To do	11th in Cons., 11th Octr. "	"tection of which troops were called out by the
From do	21st in Cons., 25th Octr. "	"Magistrate. After some negotiation he con-
Board's Proceedings.	29th in Cons., 23rd Decr. 1831.	"sented to dismiss his followers and return to
From Govt.,	21st in Cons., 27th Feby. 1832.	

Para 9.
"an orderly habit of living, on the condition that the arrears of his allowance, at the rate which had been fixed by the Zemindar should be paid up, and the allowance continued to him in future on the same terms, three respectable Rachawars becoming security for his good conduct. The arrears were accordingly paid to him, and he pledged himself to be faithful during the rest of his life to the Government and the Zemindar. The information which the Magistrate received of Veerabadra Rauze's designs, within a very short period of his surrendering himself appeared to Mr. Gardiner to indicate his intention of immediately returning to his

"former lawless course, and he accordingly deemed it his duty to make an attempt to seize him, on the failure of which Veerabadra Rauze again fled to the hills where it appears he has since remained in a state of open rebellion."

"In compliance with the directions of Government, the Board on the 23rd September 1830 submitted their views as to the best means of securing the person of Veerabadra Rauze and of restoring the tranquillity of the Country, which having been generally concurred in by the Government, instructions founded thereon were accordingly furnished to the Collector and Magistrate. He was informed that it was considered inadvisable to employ regular troops on occasions of this nature which are not of considerable political importance, and that instead of waging open war with Veerabadra Rauze by sending armed bodies to attack him in the hills, the means at his disposal should rather be applied to protect the country from predatory incursions."

"A large extra establishment of armed Peons was in the meantime employed by the Magistrate for the protection of the Country, and from Mr. Gardiner's letter dated 1st November 1830 it appeared that it had in a great measure been effectual for that purpose."

"In his letter of the 13th Ultimo the Acting Collector reported that he had been able to effect a reduction in the charge on account of these peons from 2,155-8-0 to 800 Rupees per mensem, retaining two hundred effective peons for the protection of the Country, of which arrangement the Board have intimated to him their approval."

"Mr. Smith states that in his interview with him Veerabadra Rauze allowed that he had always been treated by the Zemindar of Vizianagaram like a son, and attributed his direktion from duty to the Zemindary Sheristadar, who he asserts deprived him of his entire means of subsistence, and exposed him to every inconvenience that could possibly follow his total inability, independent of the aid of the Zemindar, to meet the most trifling demands of his creditors, or to procure the common means of subsistence for himself and family. Mr. Smith seems inclined to admit what is urged by Veerabadra Rauze in extenuation of his crimes, but he has not adverted to the circumstance of his having broken his pledged faith and a second time broken out into open rebellion. From Mr. Gardiner's representation it does not appear that the pretext that his pension was withheld can be alleged by Veerabadra Rauze for his second act of rebellion, on the contrary it seems that he was reminded by the Collector that his allowance had not been drawn, and was required to send a person to receive it on his behalf, and that he returned a menacing answer demanding a larger allowance than he had ever received. The terms now demanded by this person are preposterous, and it will be observed that Veerabadra Rauze adduces the heavy expense which has been caused to the Zemindar in consequence of his revolt as a reason for admitting his extravagant claim."

"The Acting Collector requests that he may be authorized to enter into a negociation with the Zemindar of Vizianagaram, with the view of bringing this unfortunate business to a termination if possible, to be effected the Board presume, by means of granting to Veerabadra Rauze some pecuniary allowance."

"It remains for the Government to determine whether under all the circumstances it is expedient that terms should be granted to this person who has now been in a state of open rebellion, a second time for upwards of two years, and for whose apprehension a reward has been proclaimed."

"In the event of an amnesty being a second time granted to him, it seems to the Board to be of essential importance that, whatever measure may be adopted, sufficient security should

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"be afforded that Veerabadra Rauze shall not have it in his power, again to disturb the tranquillity of the country."

55. To the above letter we received the following reply dated 24th August 1832.

From the Acting Secy. to Govt., in Cons., 27th August 1832.

"The Right Honorable the Governor in Council considers that the long course of avowed outrage and rebellion against the Government of which Veerabadra Rauze has been guilty effectually precludes the Government with any regard to its own character and dignity, from entering into a negotiation with him, the Right Honorable the Governor in Council feels it incumbent on him to require the surrender of Veerabadra Rauze unconditionally or to adopt measures to uphold the authority of Government and bring him to a sense of the allegiance he owes and which he has so grossly violated. No other course as regards this individual is open without affording encouragement to rebellion against the State. There appears to the Right Honorable the Governor in Council no one circumstance to palliate the conduct of Veerabadra Rauze. His allowance was never discontinued, the Collector directed him to depute any person to receive it, and it would be paid instead of which he sent back a menacing answer demanding a larger allowance than he had ever received. If he had to complain of the Zemindar's Sheristadar, or any other servants, it could form no possible ground for his breaking out into open revolt against the Government which had never refused to hear his grievances, and if well founded to redress them. The tenor of the propositions made by Veerabadra Rauze, is strongly indicative of a disposition to continue, though perhaps not so overtly, the course he has hitherto pursued. Why otherwise should he stipulate for permission to reside on the Hills? Or why his anxiety that the Vaseties of the Hill people should be paid through him? Except that it is with the object of bringing them under his immediate control for evil purposes. The revolt of Veerabadra Rauze has hitherto been successful in so far that he has escaped as yet the hand of justice and the Right Honorable the Governor in Council conceives that any temporizing with him standing as he does in the Character of an avowed rebel against the Government would have the very worse effects and would be compromising the authority of Government. You will accordingly instruct the Acting Collector that the Right Honorable the Governor in Council is not disposed to acquiesce in any measure short of the unconditional surrender of Veerabadra Rauze and that such a step on his part will be his best security for an exercise of clemency on the part of Government. Should Veerabadra Rauze not be disposed to take this step, the Right Honorable the Governor in Council trusts that the Acting Collector will not be wanting in energetic endeavours to effect his apprehension, and at the same time to secure the tranquillity of the District. Any suggestions towards effecting so desirable an object will receive from Government the best consideration."

"With reference to the preceding observations the Right Honorable the Governor in Council considers it expedient to leave the reduction in armed Sibbendy to the Collector's judgment and discretion relying upon him to make such reduction in the expenditure as may be consistent with the preservation of public tranquillity, and the security of persons and property from the aggressions of Veerabadra Rauze and his Hill followers."

To the Chief Secretary to Government, in Cons., 24th September 1832.
12th in Cons., 24th Sept. 1832.

56. With reference to the foregoing letter we submitted to Government under date 24th September the letter from the Acting Collector of Vizagapatam noted in the margin, together with the following remarks.

"There are some parts of this communication the precise tendency of which the Board do not fully comprehend. After some preliminary observations, Mr. Smith goes on to remark that if the case was one in which Veerabadra Rauze and Government alone were concerned he should not have considered himself justified in recommending that he should be allowed to

"offer to Veerabadra Rauze any alternative but that named by Government, an unconditional surrender of himself to its justice and mercy, but that unfortunately this is in reality a case between two parties in the Vizianagram Zemindary, who in the prosecution of their private animosities have entirely forgotten that the goal desired to be attained by Government is the fulfilment of the ends of justice and not the destruction of an individual. Who these parties are to whom he alludes, Mr. Smith does not distinctly state. But whosoever they may be and whatever may be their feelings and objects seems to the Board to be immaterial to the question between the Government and an outlaw in open rebellion, nor can they recognize the distinction which Mr. Smith wishes to draw between his entering into a negotiation with Veerabadra Rauze as the representative and in behalf of the Zemindar of Vizianagram, and his proceedings as Collector and Magistrate of the District acting under the authority of Government. It is against the Government, which has charged itself with the maintenance of the peace of the Country, and not against the Zemindar of Vizianagram, that Veerabadra Rauze has placed himself in a state of rebellion."

"Adverting to the 5th Para of the Acting Collector's letter, the Board have reperused the whole and fully reconsidered those parts of Mr. Gardiner's reports which are referred to by Mr. Smith, and presuming that the facts are correctly stated by Mr. Gardiner, his Statement appears to them to be so distinct and explicit as to leave no room for supposing that any misunderstanding could have existed between him and Veerabadra Rauze. The plea, which Mr. Smith states that he now urges, that he had been induced to leave the hills on a promise that he should receive his former rate of allowance, three hundred Rupees a month, is obviously totally unfounded for it is expressly stated by Mr. Gardiner that he never had been in the receipt of a larger allowance from the Zemindar than two hundred Rupees, to which it had been raised only a short time before the Zemindar's departure to Bengal. Indeed the detailed and circumstantial account given by Mr. Gardiner in the para referred to by Mr. Smith of his personal communications with Veerabadra Rauze on the occasion of paying up to him the arrears of his allowance, when he is stated to have expressed himself satisfied with the provision that had been made for him and pledged himself to be faithful to the Government and the Zemindar, preclude, in the opinion of the Board, the supposition that Mr. Gardiner was misinformed as to the true nature of the transaction, and there is not the smallest ground for thinking that that Gentleman wilfully misrepresented the state of the case. If any circumstances have come to the knowledge of the Acting Collector leading to a well founded belief that terms were held out to Veerabadra Rauze which have not been complied with on the part of the Collector it was his duty unreservedly to lay the whole circumstances before the Board."

"In furtherance of the views entertained by the Government in respect to Veerabadra Rauze two courses, the Acting Collector observes, remain to be pursued, either once more to request the Zemindar to return, or to adopt such measures as will secure the capture of Veerabadra Rauze at any risk. The presence of the Zemindar in his own country would, independent of any considerations connected with Veerabadra Rauze, doubtless be conducive to its prosperity, but supposing that he was in the management of the Zemindary that circumstance would not relieve the Magistrate of the obligation to maintain the peace and to take measures for bringing to justice disturbers of the public tranquillity. If the other course indicated by the Acting Collector be followed, he states that he does not consider it desirable to increase the Zemindary Peons to any great extent but rather that he should be authorized to hold out so high a reward on the part of the Zemindar as will at once secure the object required, adding that should ten thousand Rupees be necessary it would be a trifle in comparison with the amount which has heretofore been expended on account of peons besides the mischief done in the Zemindary by the continuance of the system of agitation which has prevailed during the last three years."

"A reward of 1,000 Rupces has already been offered, on the recommendation of the Foujdary Adawlut, for the apprehension of Veerabadra Rauze. The Board on a former occasion, have explained that they consider this inadequate to the object and that in originally suggesting that a reward should be offered, they had contemplated the offer of a much larger amount, at least 5,000 Rupees. An enterprise of that nature would necessarily be attended with expense and personal risk to the party undertaking it, and unless the inducement be considerable it cannot be expected that persons, probably well inclined towards Veerabadra Rauze, should undertake the hazardous and invidious task of seizing him. The Board think that it would be advisable that the Magistrate should also be authorized to hold out the prospect of a pardon to any of Veerabadra Rauze's followers who may bring him in."

"There are other means which might conduce to the desired end, some of which have already been suggested by the Board, and of which the Acting Collector should avail himself. The Rajahwars who became security for Veerabadra Rauze, each in the sum of 5,000 Rupees should again be required to seize him, they should be informed that they have incurred the penalty stipulated in their respective bonds, and that it will actually be enforced, unless they secure his person and deliver him up to the Magistrate within a limited period. The Vassaydars of the Vizianagram Zemindary should also be called on to use their endeavours to secure him. The Acting Collector should intimate to them that he is satisfied that it is in their power to seize Veerabadra Rauze immediately if they choose to do so and that if they do not exert this ability and render that service to the Samastanum for the performance of which they receive remuneration, it will become necessary to consider the propriety of discontinuing their allowances."

"The Board are further of opinion that in reply to the address of Veerabadra Rauze a copy of which was submitted with my letter of the 9th Ultimo, the Acting Collector should intimate to that person that the demands it contains, and its whole tenor are highly improper; that while he continues in a state of opposition to the authority of Government, his representations cannot be attended to, that he must unconditionally surrender himself; that the Government have determined to put a stop to his career, and his voluntarily submitting himself at an early period will be his best security for the exercise of clemency on the part of the Government towards him."

57. In reply to the foregoing we received a letter from Government dated 5th October 1832 to the following effect.

"The Right Honorable the Governor in Council considers your Board's remarks on Mr. Smith's letter to be very appropriate and judicious, and he entirely coincides in the several measures suggested by you as auxiliary to the main object the seizure of Veerabadra Rauze. He is pleased to authorize the Collector to proclaim a reward of 5,000 Rupees for the seizure and delivery up of Veerabadra Rauze and will be disposed to exceed this sum should circumstances of special difficulty or hazard arise in the prosecution of the seizure of Veerabadra Rauze, or should it be necessary to reward any special case of individual merit."

"You will be pleased to instruct the Collector to act up to your Board's suggestions as stated in Paras 6 and 7 of your Secretary's letter."

"The Right Honorable the Governor in Council is inclined to think that some definite period for Veerabadra Rauze's delivery up to the Magistrate should be fixed, as the condition of receiving so large a reward as 5,000 Rupees. If your Board should concur in this suggestion you will be pleased to instruct the Collector accordingly."

In Cons., 11th October 1832.

58. A copy of the foregoing correspondence was transmitted to the Collector on the 11th October with the necessary instructions on the subject.

STATE OF THE SOUTHERN PART OF THE DISTRICT.

To the Acting Chief Secy. to Govt., in Cons., 6th Aug. 1832.

59. The following letter was addressed to Government under date 6th August.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Acting Collector and Magistrate in Vizagapatam dated the 24th Ultimo reporting the restoration of tranquillity to the southern part of that District."

"The only intimation which the Board had previously received of the occurrence of disturbances in the southern part of the Vizagapatam District was contained in a letter received from Mr. Smith soon after he took charge of the Office of Collector and Magistrate, which is also herewith submitted, but the Board observe that Mr. Gardiner in his Magisterial capacity, as well as the present Acting Magistrate, has communicated directly to the Government in regard to the state of the District."

"The principal seat of the disturbances is stated to have been that part of the ancient Paikrow Zemindary, which now forms the Estates of Goday Seoria, Pradasa Row and Goday Narain Row, and the nominal leader of the insurgents, a person named Juggunada Rauze, who set up a claim to the ancient Paikrow Zemindary, which has been out of the possession of the family for the last fifty years. The disturbances it appears commenced at the end of January last, when the troops were called out by the Magistrate, but by the time they reached the scene of their depredations the insurgents had dispersed and no information being procurable regarding them the troops were withdrawn. After this the District continued tranquil for more than a month, when disturbances broke out afresh; and Military aid was again had recourse to. From the information before the Board it does not appear whether the insurgents ever were in any force or if the Military have been actively employed against them, but they presume that the reports of the Magistrate to Government contain full information regarding all his proceedings."

"The pretensions of the person who has been the ostensible leader, and who is represented as not possessing the smallest influence or credit in the country, are stated to be preposterous, and the causes to which these disturbances are attributed by the Acting Collector are the want of a properly organized Village Police; and the inefficiency of the District Establishment."

"The measures adopted by the Acting Magistrate are stated to have had the effect of restoring tranquillity and confidence and the exertions and conduct of Mr. Smith the Acting Collector and Magistrate on the occasion, appear to be deserving of great commendation."

60. With reference to the above letter we submitted to the Right Honorable the Governor in Council under date 4th October the letter from the Collector and Magistrate of Vizagapatam noted in the margin representing the state in which he found the southern part of that District upon returning to the duties of his Office, and submitting all the information respecting the occurrences which had taken place subsequent to the late Acting Collector's report dated the 24th July that he had been enabled to obtain from the records of the Magistrate's Office and other sources.

61. We stated that we thought it due to Mr. Smith that he should have an opportunity of explaining his reasons for not bringing to the knowledge of the Board and Government the circumstances connected with the peace of the Country which were stated to have been reported to him by the Officers of Police, and that we had therefore directed that a copy of Mr. Gardiner's present letter be transmitted to him for such observations as he may wish to offer. In the meantime we refrained from any observations on Mr. Gardiner's communication.

62. On the 11th October we submitted for the information of Government a further letter from the Collector and Magistrate of Vizagapatam dated the 29th September, relative to the state of that District, copy of which we also transmitted to the late Acting Collector Mr. Smith for such explanation as he might wish to offer.

To the Chief Secy. to Govt.,
in Cons., 11th Octr. 1832.
In Cons., 11th Octr. 1832.

63. The following letter was addressed to Government under date the 1st November.

"With reference to my letters dated the 4th and 11th Ultimo, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letters from Mr. G. A. Smith late Acting Collector of the Vizagapatam District, containing his explanation relative to the circumstances connected with the peace of the Country brought to notice by Mr. Gardiner as having taken place subsequent to the date on which Mr. Smith reported the restoration of tranquillity."

From Mr. G. A. Smith 15th
in Cons., 25th Octr. 1832.
From do. 22nd Octr. in
Cons., 1st Novr. 1832.

"The Board possess no information regarding some of the events alluded to in Mr. Smith's present letters, but the reports made by him to Government in his Magisterial capacity may probably contain explanation respecting the occurrences he refers to. The Board deem it unnecessary to enter into any detailed examination of Mr. Gardiner's statements and the explanations given by Mr. Smith. They believe that the latter Gentleman exerted himself zealously when in charge of the Vizagapatam District to restore order and tranquillity, but they think that he was premature in reporting that desirable object to have been completely attained."

ON THE SUBJECT OF THE ARREARS OUTSTANDING AGAINST CERTAIN ANCIENT HILL ZEMINDARIES.

To the Acting Chief Secy.
to Government, in Cons., 30th
August 1832.

64. The following letter was addressed to Government under date 30th August.

"I am directed by the Board of Revenue to request that you will submit for the consideration of the Right Honorable the Governor in Council the accompanying letters from the Acting Collector of Vizagapatam, relative to the proposed sale of certain Ancient Hill Zemindaries on account of arrears of revenue."

19th July in Cons., 2nd Aug.
1832.
21st in Cons., 30th August
1832.

"The heavy balances outstanding against the Hill Zemindars in Vizagapatam, and the peculiar difficulties which oppose the realization of the Government revenue from them, were brought under the particular consideration of the Right Honorable the Governor in Council in the Board's Proceedings dated the 23rd December 1830. In pursuance of the resolution then passed by the Government, a written notification was made to each of these Zemindars, declaring the punctual payment of their Kists to be an indispensable condition of their tenure under the permanent sunnud, and warning them that for repeated failure of this condition the Government would not fail to avail itself of the remedy provided by the Regulations."

In Cons., 23rd Decr. 1830.

From Govt., 20th in Cons.,
27th Jan'y. 1831.

"Subsequently the Madagole and Coorpaum Zemindaries were authorised to be brought to sale on account of arrears and the Collector received instructions to bid for them on account of Government without limitation as to the amount of arrears. Previous to the day fixed for the sale, the balance due on the Madagole Zemindary was paid up by the widow of the late Zemindar, and the Estate was afterwards transferred by Boopatya; through whose assistance the arrear had been discharged. The Coorpaum Zemindary was also put up to sale in the month of December, and bought in by the Acting Sub-Collector on account of Government, but it appearing to the Board that a sum which had been collected from the Zemindary subsequently to its attachment should in the first instance have been credited on account of the arrears, and that a proposition which had been made by the Zemindar for the transfer of a few villages to the Boobelee Zemindar with the view of enabling her to pay off the balance should have been complied with, the Board have declined to confirm the sale, and have called for further explanation of the circumstances set forth in the petition presented to the Government by the Zemindar and referred to the Board with Mr. Secretary Wheatley's letter dated the 25th January last, which when received shall be laid before the Right Honorable the Governor in Council."

Proceedings, 3rd in Cons., 3rd
Octr. 1831.

From Govt., 18th in Cons.,
20th Octr. 1831.

"private sale to Hurryhur

From the Acting Sub-Collector,
14th in Cons., 24th Novr. 1831.
To do., 5th in Cons., 5th
Decr. 1832.

From do., 7th do. 15th
March do.

To do., 15th do. 15th do.
From the Collector, 1st in Cons.,
12th March 1832.

To do., 12th in Cons.,
12th do.

In Cons., 30th Jan'y. 1832.

"The Board regret to observe that the notification made to the Hill Zemindars, that the conditions under which their Estates are held will be enforced, has not been attended with the effect desired; the amount of the arrears due by the principal Hill Zemindars being now considerably greater than at the time when the Proceedings above referred to were submitted to Government."

"With the first of the communications now submitted the Acting Collector forwarded a letter from the Acting Sub-Collector enclosing an Advertisement for the sale of ten ancient Hill Zemindaries including Jaghire and others which from their situation are difficult of access. Mr. Smith at the same time strongly deprecated the measure of bringing to sale any of these Hill Zemindaries and stated his opinion that with an active management there would not be much difficulty in realizing by attachment sufficient revenue to meet the demands of Government and he accordingly requests that he might be authorized to make trial of the plan of managing them on the part of Government. The indiscriminate resort to the extreme measure of sale for the recovery of arrears due on ancient Hill Zemindaries never having been contemplated by the Government, the Board informed the Acting Collector that they concurred in the opinion expressed by him in regard to the inexpediency of advertising for sale the whole of the Zemindaries included in the list which had been submitted, but they considered it necessary to call on him to explain the means which he proposed to adopt to render the attachments effectual and overcome those difficulties which have always been experienced when an attempt has been made to collect the revenues of Hill Zemindaries through the agency of an establishment of Government servants."

"In his letter last received, Mr. Smith explains the measures and course of proceeding which he considers to be best calculated to insure the attainment of these objects."

From the Acting Collector,
21st in Cons., 30th Aug. 1832.

"A proper selection of the Agents to be employed in the management of attached Zemindaries is of the most essential importance and adverting to the little inducement to the zealous and faithful discharge of their duties, which the temporary nature of the service holds out, it should be the duty of the Collector when he has it in his power to reward servants who may distinguish themselves by their good management of such Estates, by giving them

"permanent situations. The plan of employing on such duties individuals belonging to the fixed establishment of the District who have something to lose in the event of misconduct seems also likely to be attended with advantage; and the system of remunerating the persons employed by a Commission on the Collections, which had been suggested by the Board the Acting Collector thinks might be adopted with good effect. The personal representations of the Collector to the Zemindars of the risk which they incur of losing their ancient possessions seems also calculated to have a beneficial influence. In regard to the Jeypore Zemindary which has been considered one of the most difficult of management the Acting Collector states that there is a part of it less inaccessible than the rest which used to be attached with tolerable success; but which, he observes, appears to have been lost sight of."

"The Board consider the course of proceeding contemplated by the Acting Collector to be judicious, and that it is desirable that the measures he proposes should have a trial, but the success of such measures must mainly depend upon the judgement and zeal of the officer who shall have to carry them into effect and unless the Gentleman upon whom that duty devolves shall cordially concur in the soundness of the views upon which they are founded it would be hopeless to expect that they would be prosecuted to a successful issue. The Board would be inclined to recommend if there was a prospect of Mr. Smith remaining in charge of the Vizagapatam District for any lengthened period that he might be authorized to prosecute the measures which he has proposed for the management of these Zemindaries, but adverting to the expected early return of the Collector to this Presidency they are induced to solicit the instructions of Government on the subject."

"The Board beg leave to bring to the notice of the Right Honorable the Governor in Council, that they have now before them several other important subjects connected with the administration of the Vizagapatam District, on which Mr. Smith has submitted his views in regard to the measures that should be adopted, but which they feel difficulty in disposing of, owing to their uncertainty as to who shall have to carry them into effect. Among these is the revision of the whole of the revenue Establishment including arrangements for the better administration of the Police. The Board approve of the principles on which these arrangements are founded, but they have not considered it advisable to recommend that they should be adopted, without affording to the Officer who will have to carry them into effect an opportunity of considering them, and suggesting any modifications that he might consider to be desirable. The re-organization of the Sibbendy Corps to which the Board attach the greatest importance, as affecting in an essential manner the peace and tranquillity of the Country is now in progress, and it is very desirable that these arrangements should have the full concurrence and approval of the Officer who shall be responsible for the future administration and prosperity of the District."

"The Board think it due to Mr. Smith to state that they are well satisfied with the intelligence, zeal and activity which he has displayed on all occasions since he has been in charge of the Vizagapatam District, and consider the course of proceeding which he has pursued well calculated to reform those defects which have prevailed in its management."

"In has been the duty of the Board on more than one occasion to express their dissatis-

Proceedings, 14th in Cons., 14th March 1831.
From Govt., 20th March in Cons., 11th April 1831.
To do., 20th in Cons., 20th June "
Proceedings, 20th in Cons., 29th Decr. "
From Govt., 21st in Cons., 27th Feby. 1832. "
To Govt., 23rd in Cons., 23rd Sept. 1830.
From do., 28th Sept. in Cons., 7th Oct. "

"Acting Collector, and particularly the unsatisfactory state of the Zemindaries of Vizianagrum and Palcondah upon which detailed reports have been received from that Officer and which will

"faction with Mr. Gardiner's management as
Collector and Magistrate of Vizagapatam and
they deem it incumbent on them at this juncture
to submit to Government their opinion that
much of the disorder which prevails in the
District, as described in the reports of the

"be submitted to the Government at an early period is to be attributed to the laxity of Mr. Gardiner's administration."

From the Actg. Secy. to
Govt., in Cons., 17th Decr. 1832.

65. In reply to the above we received the following letter from the Acting Secretary to Government dated 11th December.

"I am directed to acknowledge the receipt of your Acting Secretary's letter under date the 30th August last, No. 311; relative to the balances outstanding against the Hill Zemindaries in the Vizagapatam District."

"Mr. Robertson the Commissioner at Ganjam having been instructed to report upon the general question of the comparative expediency of resorting to sale or to the attachment of the ancient Hill Zemindaries for arrears, the Right Honorable the Governor in Council will await the result of Mr. Robertson's report before passing a final decision on a question of such importance, in the meanwhile, you will be pleased for the present to direct the attachment of the Estates in arrear, should you still think it advisable and furnish the Collector of Vizagapatam with such instructions as will aid him in making the attachment effectual."

Appointment.

66. Mr. W. Mason was appointed Collector on the 18th December 1832 in succession to Mr. Gardiner who proceeded to England.

RAJAHMUNDRY.

MANAGEMENT OF THE ESTATES OF COTTAPILLY, COTTAM, JUGGEMPETTAH, COTAH, AND
RAMACHENDRAPOORAM, SIDDANTUM, PETTAFORE, AND TALEKACHERLAH
FOR FUSLY 1240.

67. On the 5th March 1832 we submitted to Government the following Extract from our Proceedings under date the 20th February.

Proceedings, in Cons., 20th
Feby. 1832.

In Cons., 2nd Jan'y. 1832.

'Read again letter from the Collector of Rajahmundry under date the 16th November 1831 reporting on the management of Estates of Cottapilly, Cottam, Juggummapettah, Cotah, and Ramachendrapooram, Siddantum, Pettapoor and Talekecherlah during fusly 1240.'

'The Estate of Cottapilly was attached a few months before the death of the late proprietor V. Vencataputty Rauze in consequence of an arrear of 7,225-0-3 for fusly 1239 and has since continued under the management of the Collector.'

'The settlement of this Estate during the fusly under review amounted to Rupees 25,447-12-7. Of this amount Rupees 16,883-2-11 were collected within the fusly leaving a balance at its close of Rupees 8,564-9-8 a portion of this balance Rupees 2,434-11-5 has been recovered up to the 30th September and the Collector states that the remainder will be collected as far as practicable but expresses an apprehension that from the wide and unsettled state of parts of the country a large portion will be irrecoverable.'

'Including extra collection the total receipts of the year amounted to Rupees 18,614-0-11 the charges during the same period including Circar Peshcush amounted to Rupees 16,437-9-5, and deducted from the gross receipts left a surplus at the end of the fusly of Rupees 2,176-7-6. At the close of last year the arrears due on account of the Government demand, principal and interest, amounted to Rupees 10,821-4-7.'

'It would appear from the report of the Collector Parahs 5 and 6 that certain lands belonging to this Estate nominally assessed at Rupees 6,436 but the real value of which from the best information to be obtained from the Curnums is stated to be Rupees 4,717-8-0 were alienated by the late proprietor and bestowed on Bramins, Peons and other dependants; and it is now recommended in order to insure the authority and influence of these parties to preserve peace and to prevent plunderers from the Hills committing depredations that they may be permitted to continue in possession of the lands they have hitherto enjoyed on payment of a Cuttobady equal to one third of the assessment which as above stated they were reckoned liable to have borne when they received them. The Board sanction this proposal as a temporary measure until some permanent arrangement be made as to the final disposal of this Estate. The Collector states that this arrangement will tend to conciliate a number of persons whose situation if deprived of their land might prompt them to commit various excesses with little fear of detection.'

'In the 11th parah of his report the Collector remarks that "considering the situation of this Estate among the Hills, and the great advantage in having a person there to whom the inhabitants would look up to he thinks it would be advisable to rent it out to any influential man," and states that one "Cundennulla Durma Row a man of large property and of very respectable character" made an offer some time ago to take the Estate on lease for ten years at a yearly rent of Rupees 15,986-4-0. The Board concur with the Collector in thinking that under existing circumstances it would be most advisable that the Estate should be rented on reasonable terms to some respectable individual competent to undertake its management. They desire that he will take measures to rent it out for a series of years subject to the provision that should the estate be adjudged by a Court of Justice to any claimant the rent shall cease at the close of the fusly in which such decree was passed. If the Collector should obtain any offer which he may think fit to be accepted he will submit it to the Board, with his opinion on it, for their decision.'

'During this fusly seven Villages of the Cottam Estate were rented and the remainder settled under Aumanie. The total Settlement amounted to Rupees 39,137 being Rupees 7,921-6-0 above that of last fusly. Of the current demand Rupees 33,208-6-11 were collected within the fusly leaving a balance at its close of Rupees 5,928-9-1. From this the Collector explains it will be necessary to deduct about Rupees 2,768 occasioned by lands entered in the Jummah which have not been cultivated but regarding which he proposes to make more particular inquiries the remainder-it is stated will be realized as soon as practicable.'

'Including collections of arrears and extra revenue the total receipts of the year amounted to Rupees 36,998-2-2 and inclusive of last year's balance of cash to Rupees 57,594-6-6. The charges during the same period inclusive of Circar Peshcush amounted to Rupees 32,808-9-5 leaving a surplus in hand at the close of the fusly of Rupees 24,785-13-1 or Rupees 4,189-8-9 above the surplus which remained at the end of fusly 1239.'

'The Board in their Proceedings under date the 20th December 1830 desired the Collector to revise the Establishment of this Estate with a view to the reduction of the charges; but under the assurance contained in the 13th para of his report "that the present Establishment is not more than is necessary to keep up its efficiency" and as the charges of Fusly 1240 are considerably below the average of former years they do not at present insist on their reduction.'

	RS.	A.	P.
Fusly 1240	39,137	0	0
" 1239	31,215	10	0
Increase	7,921	6	0

'The total demand on account of the Minor Estate of Juggumpettah was Rupees 50,193-9-1 being Rupees 2,645-15-5 below the settlement of the preceding year. Of this decrease Rupees 1,341-13-3 are stated to have been occasioned by the Village of Coomadavilly having been given up to P. Jyapoorauze from whom it was received in mortgage on his having liquidated the demand against him the remaining decrease was caused by the change of certain Villages from rent to Aumanie and from loss in re-renting others.'

'Of the total current demand Rupees 42,934-11-8 only were collected within the fusly leaving a balance at its close of Rupees 7,258-13-5 a small portion of which had been realized at the date of the Collector's report. The Collector states that he trusts the greater part will be realized. With the exception of Rupees 274-14-9 due by renters and Rupees 150 being the amount of remission in the rent of the Village of Irrepauk on the Jaury lands of the Zemindar included by mistake in forming the average—the balances of fusly 1239 have been realized. Remission to the same amount, it is stated must be granted yearly till the rent falls in.'

'Including collection of arrears and extra revenue the total receipts within the year amounted to Rupees 56,448-9-9 and inclusive of the balance of cash in hand at the commencement of the fusly to Rupees 64,714-10-9, the disbursements within the same period including the Circar Peshcush amounted to Rupees 46,830-2-9 which being deducted from the receipts left a balance in favor of the Minor at the close of the fusly of Rupees 17,884-8-0.'

'The nominal settlement of this Estate for fusly 1240 amounted to Rupees 1,95,905-15-0 but the settlement on the lauds actually cultivated was Rupees 1,29,267-0-6 being Rupees 7,182-3-8 less than the settlement of fusly 1239. Of this amount Rupees 93,177-5-2 only were collected within the fusly leaving a balance at its close of Rupees 34,089-11-4 of which Rupees 22,318-9-7 have been since collected and the remainder will be brought to account as soon as practicable. The Collector states that the delay in collecting the arrears is occasioned by the difficulty of disposing of the grain, large quantities of which are still in heap no purchasers being found.'

'Including arrears and extra collections the total receipts of the year amounted to Rupees 1,09,935-5-3 the charges during the same period amounted to Rupees 1,04,710-7-1 the Permanent Beriz assessed on this Estate is Rupees 1,24,596-8-0 of which Rupees 93,450 only had been brought to account within the fusly leaving a balance against the Estate at its close of Rupees 31,146-8-0. This result is considered unsatisfactory by the Board.'

'The settlement of the Siddantum Estate during the fusly under review amounted to Rupees 14,577-14-0. The settlement on land actually brought under cultivation was Rupees 11,140-5-11 being Rupees 369-6-5 less than the settlement of fusly 1239 and Rupees 1,659-9-3 below the permanent settlement. The collections within the fusly amounted to Rupees 8,400-6-0 leaving a balance of Rupees 2,739-15-11 still outstanding. Agreeably to the recommendation of the Collector, the Board under date the 16th June 1831 have authorized the acceptance of an offer made by R. Chittoory Jaganaikloo and C. Soobiah to rent this Estate from fusly 1241 for the sum of 15,000 Rupees per annum.'

Siddantum	RS.	A.	P.
Fusly 1239	11,509	12	4
" 1240	11,140	5	11
Decrease	369	6	5
Fusly 1240.			
Permanent settlement...	12,799	15	2
Actual cultivation...	11,140	5	11
	1,659	9	3
31st May in Cons., 9th June 1831.			
In Cons., 16th June 1831.			

In the Minor Estate of Pettapoor the settlement for fusly 1240 was Rupees 5,19,210-7-10

Pettapoor.

	Rs.	A.	P.
Fusly 1238	1,30,759	4	5
" 1240	5,19,210	7	10
Decrease	20,548	12	7

or Rupees 20,548-12-7 below that of the preceding fusly. This decrease is stated to have been occasioned by a number of Villages having fallen in and it being necessary to retain them under Aumanie, adequate offers for re-renting not having been procured. The increase and decrease in the various branches of Revenue is Exhibited in the following statement.

	Fusly 1238			Fusly 1240			Increase			Decrease		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rent	5,30,986	11	9	4,30,885	12	0	...	...	...	1,00,100	15	9
Aumanie	8,078	12	0	87,092	11	10	81,013	15	10	...	...	...
Other items	2,635	12	8	6232	0	0	...	...	...	1,161	12	8
Total	5,39,759	4	5	5,19,210	7	10	81,013	15	10	1,01,562	12	5
							Deduct Increase			81,013	15	10
							Net Decrease			20,548	12	7

The collections within the fusly amounted to Rupees 4,47,097-11-0 leaving a balance at its close of Rupees 72,112-12-10 of which Rupees 14,070-11-0 have since been collected reducing the balance at the end of September to Rupees 58,042-1-10. Of this sum Rupees 51,317-9-1 is due by renters, the Collector states that Rupees 9,530-8-11 will be immediately paid and Rupees 18,995-9-8 are expected to be collected with the Kists of the Current Fusly. The remainder is due partly by persons whose property is under attachment and ordered to be sold unless they come to some satisfactory arrangement without loss of time and partly by persons who are still in arrear after the proceeds of their effects have been brought to account, and who the Collector states must be committed to the Civil Jail unless able to make some arrangement for payment of the sums against them. The Court desire that this harsh proceeding may not be had recourse to except in the case of wilful or contumacious defaulters.

The balances on account of Aumanie and other items it is stated will be collected as far as practicable with the Kists of the present fusly.

Including the collection of arrears and other items of Revenue the total receipts within the fusly amounted to Rupees 5,09,842-10-8 which added to the balance of cash in hand at the commencement of the fusly made the total available funds Rupees 5,27,420-8-3. The charges during the same period as entered in the Collector's account amounted to Rupees 4,54,140-4-0 which deducted from the gross receipts left a surplus at the end of the year of Rupees 73,280-4-3.

The Court of Wards in their proceedings under date the 9th December 1830 on the management of this Estate for fusly 1239 adverting to a debt of Rupees 24,230 due to this Estate by Booshee Seetiah Zemindar of Pettapoor, remarked: "that a suit if there was a reasonable prospect of prosecuting it with success should be filed against Booshee Seetiah for the recovery of the amount advanced to her by the late Zemindar, and desired that a draft of the plaint might be submitted for their approval" the Collector will be pleased to explain why he has omitted to notice this claim in his present report and to state what steps he has taken for the recovery of the amount.

Talekecherlah.

	Rs.	A.	P.
Fusly 1238	1,557	4	0
" 1240	909	0	0
Decrease	648	4	0
Permanent settlement	962	8	0
Current Jumrah	909	0	0
	33	8	0

A portion of this Estate leaving a permanent assessment of Rupees 962-8-0 has been under attachment since fusly 1238. The Aumanie Beriz for fusly 1240 amounts to Rupees 909 being Rupees 648-4-0 less than the settlement of the preceding year and Rupees 53-8-0 below the amount of the permanent settlement. This result is considered unsatisfactory.

Including the collection of arrears and other items of Revenue the total collections within the fusly were Rupees 1,297-5-3 the charges during the same period amounted to Rupees 1,290-4-2.

At the end of the fusly a portion of the Circar Beriz Rupees 85-8-10 for the present year remained undischarged and the total balance with interest was Rupees 1,014-7-6. The Board approve of the reduction reported by the Collector in the charges on this Estate.

The Board desire that the Collector in submitting statements shewing the settlement of Estates under management in his District will submit a separate report on Estates taken under charge of the Court of Wards, distinct from those which are under attachment for arrears, or by precepts of the Courts.

68. A copy of the foregoing proceedings we communicated to the Collector on the 5th March.

From the Secy. to Govt., in
Cons., 19th March 1832.

69. The following letter was received from the Secretary to Government dated 13th March 1832 in reply to the above.

"The Right Honorable the Governor in Council is of opinion that the arrangement proposed by Mr. Crawley and recommended by your Board for continuing the Maunium lands adverted to in the 5th and 6th Paras of the Collector's report at a Cuttoobuddy equal to one third of the assessment, is in all respects judicious, but Mr. Crawley's statement of the value of the lands is not very explicit. He speaks of a nominal assessment upon them being Rupees 6,436 afterwards that the Curnum estimates them at 4,717 and subsequently in the margin of the 6th para he describes the Circar Beriz according to the Curnum's account as 3,145. It would be very advisable that the Estate of Cottapully should be rented, if it can be effected on secure terms, subject to the provision which you specify in your 6th para."

"The settlement of Cottam requires no observation."

"The Right Honorable the Governor in Council trusts that with reference to the 20th para of Mr. Crawley's letter, he will be able without much difficulty to realize the amount of arrears due by the Minor Estate of Juggampettah."

"The remark of the Collector respecting the balance in Cotah and Ramachendrapooram that large quantities of grain remain in heap for want of purchasers, requires some explanation, and particularly whether the Villages to which he alludes are unfavorably situated as to a market, or whether the grain is generally bought up by travelling Merchants for exportation, who may not have frequented that part of the Country as usual. It is possible however that Mr. Crawley may only refer to this as a partial cause of the arrears outstanding."

"The Right Honorable the Governor in Council approves of your having accepted an offer for renting the Siddantum Estate at 15,000 Rupees per annum and concurs in the propriety of your caution to the Collector with respect to the defaulting Ryotts of the Minor estate of Pettapoor. It can

"seldom be necessary to confine the persons of defaulters in jail, whose effects have already been sold for the satisfaction of arrears due, though no doubt instances of contumacious determination to withhold the Government rents may at times render such examples necessary, but it should be avoided as much as possible. The practise was unknown to the Native Governments, and is not only repugnant to the feelings and usage of the people, but is an absolute loss to Government, because it is better that a destitute ryott should be enabled by an advance of Tuccavy to cultivate as much land paying revenue, as such a loan would give him means to bring under the plough, than that he should be sentenced to a long and fruitless confinement in the "Zillah Jail."

"Your proceedings do not appear to call for any further remark."

70. Copy of the above letter was forwarded under date 2nd April 1832 to the Collector of Rajahmundry who was requested to furnish the explanation required on the points alluded to in paras 2 and 5 and to submit a statement of the grain estimated to be on hand in Cotah and Ramachendrapooram at the date of his report, the quantity since sold and the sum realized since the sale.

71. Under date 18th June 1832 we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector of Rajahmundry, containing explanation required in the letter from Government dated 13th March regarding the terms upon which certain Cuttoobady Mannem lands in Cottapilly were continued to the parties who held them in Fusly 1240; and furnishing particulars regarding the balance of Grain in store on account of the Estate of Cottah and Ramachendrapooram at the close of that Fusly, and the amount of the balance still remaining.

72. We at the same time stated that we proposed to direct the Collector to sell the remaining Grain forthwith and to collect the balance due for the grain sold but not paid for.

73. In reply we were informed that the Right Honorable the Governor in Council entirely approved of the instructions which we proposed to issue to the Collector of Rajahmundry as stated above.

74. A copy of the foregoing correspondence was transmitted to the Collector on the 23rd July.

EXTRA REVENUE FOR FUSLY 1240.

75. On the 19th January 1832 we submitted to Government the following Extract from our Proceedings under date the 12th of that month.

Read again the letter from the Collector of Rajahmundry noted in the margin, containing his report upon the management of the extra sources of Revenue in that District for fusly 1240.

The following abstract Statement shows the Demand Collection and Balance under each head for fuslies 1239 and 1240 respectively.

	Fusly 1239.					Fusly 1240.						
	Settlement of Fusly 1239.	Collections to the 11th July 1830.	Extra Collections.		Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.	Settlement of Fusly 1239.	Collections on account of Fusly 1240 to the 11th July 1831.		Extra Collections Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of current revenue on the 12th July 1831.
			Rs.	A. P.				Rs.	A. P.			
	1	2	3	4	5	6	7	8	9	10		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Salt	2,77,307	4 7	2,77,107	4 7	87 15 5	2,77,185	3 10	3,21,809	13 3	204 12 9	3,22,104	10 0
Sayer	1,54,191	5 0	1,38,197	4 11	1,38,197	4 11	15,994	0 10	1,37,328	3 3	1,37,328	3 3
Sea Customs	15,614	9 10	15,614	9 10	15,614	9 10	15,994	0 10	13,991	6 8	13,994	6 8
Abkary	53,760	0 0	48,332	5 6	48,332	4 6	5,437	10 6	46,900	1 9	46,908	3 0
Sundry Small Farms and Licences	18,050	14 0	18,050	14 0	18,050	14 0	18,050	14 0	4,702	11 0	4,702	14 0
Stamps	50,129	7 1	14,432	2 7	44,432	2 7	5,037	4 6	39,421	7 9	39,441	7 9
Mohurpale	5,09,753	8 3	3,42,034	9 5	93 14 3	5,42,723	7 8	27,118	15 10	212 14 0	5,81,751	0 8
Total								6,05,677	10 8	5,80,638	2 8	25,189
											0 8	25,189
											0 8	25,189

SALT.

CURRENT COLLECTIONS.				
	RS.	A.	P.	
Fusly 1240...	3,21,899	13	3	
" 1239...	2,77,107	4	7	
	44,792	8	8	
Increase ...	70,830	0	0	
Decrease ...	25,737	7	4	
	44,792	8	8	

GROSS COLLECTIONS.

	RS.	A.	P.	
Gross Collec-	3,22,104	10	0	
tions...				
Charges ...	40,738	14	5	
	2,81,365	11	7	

SAYER.

DEMAND.				
	RS.	A.	P.	
Fusly 1239...	1,54,191	5	9	
" 1240...	1,53,177	9	2	
	1,013	12	7	
Current Balance...	17,339	5	11	
Since Collected...	8,118	6	7	
	7,730	15	4	

GROSS COLLECTIONS.

	RS.	A.	P.	
Fusly 1239...	11,280	7	1	
" 1240...	8,222	7	1	
	3,058	0	0	

Net Revenue.

SEA CUSTOMS.

COLLECTIONS.

	RS.	A.	P.	
Fusly 1239...	15,614	9	10	
" 1240...	13,994	6	8	
	1,620	3	2	

* 4,179 4 2.

To the Collr., 6th June 1831,
to Cons., 6th December.

NET REVENUE.

1231	11,551	8	4
1210	9,915	2	6
	1,736	5	10

ABKARY.

DEMAND.

	RS.	A.	P.	
Fusly 1239...	58,760	0	0	
" 1240...	50,797	0	0	
	2,963	0	0	

GROSS COLLECTIONS.

	RS.	A.	P.	
Fusly 1240...	52,335	13	6	
" 1239...	50,409	0	8	
	1,926	12	10	

'There was an increase in the revenue derived from the sales of Salt in fusly 1240 to the amount of Rupees 44,792-8-8. This was the result of an increase of Rupees 70,530 in the sales for exportation to Calcutta from which is to be deducted a decrease amounting to Rupees 25,737-7-4 the chief items of which are Rupees 19,309-15-0 being the decrease which took place in the inland sales, and sales for home consumption and Rupees 3,080, the decrease in the sales for exportation to other ports beside Calcutta.'

'The gross collections including extra Collections Rupees 204-12-9 amounted to Rupees 3,22,104-10-0 from which being deducted charges in which there was a decrease of Rupees 882-8-8 the amount of net revenue becomes Rupees 2,81,365-11-7 being Rupees 45,791-14-10 in excess of the Net revenue of fusly 1239.'

'The amount of the Sayer Rents for fusly 1240 was Rupees 1,53,177-9-2 being Rupees 1,013-12-7 less than the rents of the preceding fusly the collections within the fusly amounted to Rupees 1,37,328-3-3 leaving a balance of Rupees 15,849-5-11 outstanding at its close. Of this the Collector states "that Rupees 8,118-6-7 have been since realized, and the residue will be brought to account with as little delay as practicable." the gross collections which include Rupees 10,715-9-1 collected on account of arrears amounted to Rupees 1,48,043-12-4. There was a decrease of Rupees 3,058 principally on account of drawback in the charges; the amount of which was Rupees 8,222-7-1.'

'The net revenue after deducting charges, was Rupees 1,39,821-5-3 being Rupees 5,454-2-11 less than the net revenue of Fusly 1239.'

'There was a decrease of Rupees 1,620-3-2 in the collections under this head, in consequence of the imports within the Fusly under review being less than in fusly 1239. In the charges* there was an increase of Rupees 166-2-8 of which Rupees 141-7-11 was the amount repaid on account of collections made by Mr. Ansty on grain exported from Yanam. The decrease in the net revenue amounted to Rupees 1,736-5-10.'

'There was a decrease in the Abkary rents for fusly 1240 amounting to Rupees 2,963-0-0. The Current Collections amounted to Rupees 46,900-1-9 to which being added Extra collections Rupees 8-1-3 and collections on account of arrears Rupees 5,427-10-6, the gross collections became Rupees 52,335-13-6 being Rupees 1,926-12-10 in excess of the gross collections of fusly 1239 there were no charges under this head.'

'There was a balance of Rupees 3,896-14-3 outstanding at the close of the Fusly. Of this Rupees 639-11-0 were collected by the date of the report under consideration. Regarding the remainder the Collector states that it will soon be brought to account, with the exception of Rupees 42 entered against the renter of Samulcottah, which under the circumstances represented by the Collector, the Board recommend may be remitted. The recoverable balance outstanding on account of Fusly 1240 is thus Rupees 3,215-3-3.'

SUNDRY SMALL FARMS AND LICENSES.

FUSLY 1239.				
	RS.	A.	P.	
Demand ...	6,499	4	6	
Collection ...	4,702	14	0	
Balance of 11th July ...	1,796	6	6	
Since collected.	739	6	11	
	1,056	15	7	

'In the revenue derived from the sale of Stamps there was a decrease of Rupees 2,719-10-0.

'This decrease was principally caused by a diminished sale of Sayer Rowannahs in consequence of a fraud which the Collector reports that he has discovered to have been practised by the Sayer Renters and which he describes in the following manner.' "Instead of supplying merchants and dealers with the usual stamp Rowannah for the goods they pass many of the renters have been in habit of taking a four Rupee Rowannah which is entered in their accounts as sold to some person in the village and perhaps this is the only Stamp Rowannah used in their Chowkies for two or more months together. On applications for Rowannahs from parties who pay the value, an unstamped Rowannah is granted and the goods are entered in the accounts as being part of those for which the four Rupee Rowannah was issued. In this way goods to a vast amount appear in one four Rupee Rowannah and the stamp revenue very materially suffers." The Board trust that the Collector will take effectual measures to prevent the repetition of these impositions.'

MOTURPHA.

DEMAND.

	RS.	A.	P.	
Fusly 1239...	50,129	7	1	
" 1240...	43,078	5	1	
	7,051	2	0	

'There was a decrease of Rupees 7,051-2-0 in the demand under this head.'

'The current collections amounted to Rupees 39,481-7-9 and the collections on account of arrears to Rupees 3,180-2-1 making the Gross collections Rupees 42,661-9-10. The net revenue remaining after deducting the amount of charges was Rupees 41,297-13-4 or Rupees 4,227 less than the net revenue of Fusly 1239.'

'There was a balance of Rupees 3,596-13-4 outstanding at the close of the fusly on account of Moturpha of which Rupees 478-11-1 have been subsequently collected and the remainder with the exception of sums in dispute on account of the proceedings in the Courts will be realized as soon as practicable.'

	Net.					
	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	45,791	14	10			
Sayer				5,454	2	11
Sea Customs				1,736	5	10
Alkary	1,026	12	10			
Small Farms	4,702	14	0			
Stamps				2,463	0	0
Moturpha				4,227	0	0
	52,421	9	8	12,881	1	9
Deduct decrease...	13,551	1	9			
	38,540	7	11			

From the annexed Memorandum it appears that there was an increase of Rupees 38,540-7-11 in the net revenue derived from all the sources of extra revenue in Fusly 1240.

76. A copy of the foregoing Proceedings we communicated to the Collector on the 19th January.

From the Acting Secy. to Govt., in Cons., 30th January 1832. 77. The following extract from the Minutes of Consultation of the Right Honorable the Governor in Council were forwarded to us under date 27th January 1832 in reply to the above Proceedings.

Minutes of Cons., 27th Jan'y. 1832. "The above report shews an increase of Rupees 38,540 above the preceding fusly. Resolved that authority be given for granting the remission of 42 Rupees as recommended in the 9th Para of the proceedings."

"The Collector is directed to use the utmost vigilance to prevent the recurrence of such frauds in the Stamp Department as have been here brought to notice."

78. A Copy of the foregoing Extract from the Minutes of Consultation we transmitted to the Collector on the 30th January.

RESULT OF THE SALE OF CERTAIN PROPRIETARY ESTATES FOR ARREARS OF REVENUE.

Proceedings, in Cons., 17th December 1832. 79. On the 29th December we submitted to Government the following Extract from our Proceedings under date the 17th of that month.

In Cons., 10th Decr. 1832. "Read again the following letter from the Collector of Rajahmundry dated the 23rd Ultimo, reporting the result of the sale of certain Proprietary Estates in that District for arrears of Revenue; together with the correspondence that had previously passed with the Collector on the subject."

In Cons., 20th Augt. 1832. "Heavy balances on account of the Peshcush of Fusly 1241 remaining outstanding against several of the Proprietary Estates in the Rajahmundry District, the Collector under date the 8th of August last submitted for publication an advertisement announcing their intended sale. This advertisement being irregular in form, and information being required on certain points, several references to the Collector became necessary, and after being twice postponed, the date for the sale was ultimately fixed for the 15th Ultimo advertising to the large balances due by some of the ancient Zemindars, the Board with the view of stimulating them to use their best endeavours to discharge their arrears directed that certain of these Zemindaries should also be advertised for sale, in view to a final reference to Government requesting sanction for their ultimate disposal but in consideration of the unfavorable circumstances under which they have labored of late years, and pending a final decision on the claim preferred by

"them to a remission of Peshcush on account of the resumption by Government of the privilege of collecting Mohturpha which the Zemindars had long enjoyed the Board deemed it advisable not to recommend that the ancient Zemindaries should be brought to sale at present but that they should rather be detained for the present under attachment."

"The Assuntah and other Estates belonging to the late Cocherlacottah Vencatarow entered the first in the advertisement, were not put up to sale in conformity with the directions of the Board, pending the receipt of the orders of Government on the subject of the reference submitted under date the 12th Ultimo. These having now been received instructions in pursuance thereof, will be immediately furnished to the Collector."

"The next in the advertisement are the Estates of Goondoo Vencatarow. It appears that Rupees 24,582 were due by the Proprietor on account of his several Estates, exclusive of the demand against that of Doovah, that Rupees 8,790 were paid by him on the day of sale, that Rupees 1,095 had previously been discharged and that grain belonging to him valued at Rupees 1,200 had been attached by the Collector. In part liquidation of the remaining demand two of his Estates were sold which produced Rupees 7,800 reducing the arrear to Rupees 5,697 for the payment of the whole of which in two months, he has given security to the Collector. The Board relying on the Collector having satisfied himself that the security for the fulfilment of the engagement is sufficient will not object to this indulgence. Of the two Estates sold Mullapully, bearing a permanent Jummah of Rupees 6,906-8-0 was bought in by the Collector on account of Government for Rupees 4,000. The Board resolve to recommend that the purchase of this Estate receive the sanction of Government. Tantécondah the other Estate, of which the Government Peshcush is Rupees 3,800-4-0 is stated to have been purchased on account of Cowlegah Vencatnursoc for Rupees 3,800. The Board confirm the sale and authorize the registry of the Estate in the name of the new Proprietor."

"The Doovah Estate already alluded to is registered in the name of Goondoo Vencatarow. By In Cons., 12th Novr. 1832. "the Collector's letter dated the 1st Ultimo, it appears that the late Cocherlacottah Vencatarow had acquired by private purchase, a title to some of the villages included in it, but that through disagreement between the parties no subdivision has taken place, nor the transfer been legally completed. The permanent assessment of Doovah is Rupees 22,466-8-0 and the arrear now outstanding against it Rupees 15,982. The Estate is of course liable to be sold in liquidation of the arrear, whoever the Proprietor may be, the Board are of opinion that it should without delay be brought to sale for the arrears due, and desire that the Collector will proceed accordingly. It will then remain for the Collector to consult with the Guardian in respect to the legal measures that should be adopted with the view of enforcing the claims of the minor against Goondoo Vencatarow."

"Under the circumstances stated by the Collector, the Board approve of his having postponed the sale of the Estate* mentioned in the 5th and 6th Paras of his letter, on the greater portion of the arrears having been paid up, presuming that he has been careful that the security furnished for the discharge of the remainder is sufficient."

"The Estate of Dogamurroo bearing a permanent Jummah of Rupees 6,205-8-0 was sold in liquidation of the arrears due by the Proprietor on that and his other Estate and was purchased by Potarauze Ramasawmy for Rupees 5,450; Petitions have been presented to the Board by certain persons stating themselves to be creditors of the present Proprietor and his late father praying that the sale may not be confirmed and that the Mootah may be subdivided and sold in separate lots by Villages which request cannot

'be complied. Ordered that an Endorsement to this effect be made on their Petition accordingly. The Board confirm the sale to Pootoo Ramasawmy. The Collector should have explained his reasons for not purchasing this Estate and that of Tantecondah mentioned above on account of the Government.'

'The small Estate of Tolairoo paying a permanent Jummah of Rupees 3,223-8-0 and on account of which a balance of Rupees 2,422-7-5 was due was sold to Rajah Summata Nursummah for Rupees 6,100. The proprietor of this Estate has forwarded a Petition to the Board stating that he solicited the Collector to postpone the sale for a few days, in order to enable him to make arrangements for the payment of the balance, which was refused him, offering now to discharge the same, and praying that the sale may not be confirmed. According to the terms of the Samud-i-istamar and the provisions of the Regulations the Estate might have been sold on the 12th of July last, the day fixed for the sale has already been repeatedly postponed, and as the price obtained for the Estate does not appear disadvantageous the Board do not deem it expedient to comply with the Petitioner's request. Ordered that an endorsement to this effect be made on his Petition. The Board authorize the registry of the Estate in the name of the new proprietor, and the payment to the late proprietor of the surplus proceeds, after liquidating the arrears due to Government.'

'The Board also confirmed the sale of the Cantavaram Estate to Volaty Ramanah as reported in the 9th para, and authorize the payment of the surplus proceeds above the amount of the arrears to the late proprietor. Ordered on the same grounds as in the foregoing case, that a similar endorsement be made on the Petition which has been transmitted to the Board by the late Proprietor.'

'The Nagaram Estate bearing an annual assessment of Rupees 44,107 and on account of which arrear amounting to Rupees 23,187 was due was bought in on account of Government for Rupees 28,500. The principal bidder on account of this Estate the Collector states was a near relation of the proprietor, and that he "was induced to go a little further for it than he otherwise would have done to avoid any difficulties that might afterwards have arisen." The Board approve of the Collector's bidding to the extent he did for this Estate. By the instructions under which he acts he is at liberty in such cases to bid to the extent of what he considers to be the full value of the Estate, with reference to the opinion expressed by the Honorable the Court of Directors, that it is desirable for the Government to obtain possession of such lands when sold for arrears of revenue. A Petition has been presented to the Board on behalf of the proprietor stating that he proposed to the Collector to pay the arrears by the 25th of the present month and praying that on his now fulfilling that condition, the sale may be annulled. It appearing from the Collector's report that the Petitioner did not as he asserts make any proposition for the payment of the balance due and considering that a period of four months was allowed to elapse after the close of the Fusly and that the Estate was not finally sold till the sale had been repeatedly postponed, the Board are of opinion that the indulgence solicited by the Petitioner should not be granted and have caused an Endorsement to be made on the Petition accordingly. Resolved to recommend to Government to sanction the purchase of this Estate, and that the Collector be authorized to pay to the late proprietor the amount in which the purchase money exceeds the arrears due, viz. Rupees 4,214.'

'The Collector explains in para 12 that in consequence of the Proprietor of the Palwolah Estate having offered security to pay the balance against his Estate in ten days he thought it most advisable to accede to his wishes. On the understanding that care has been taken that

'the security given by the Zemindar was sufficient the Board will not object to the indulgence extended to him. The Collector is requested immediately to report whether the balance has been paid in pursuance of the engagement entered into by the Zemindar.'

'The Board approve of the purchase of the Siddantuni Estate on account of Government for Rupees 6,000 and resolve to recommend that it receive the sanction of Government. The proprietor of this Estate by whom the Board observe that a very large amount of arrears is still due, has addressed to them a Petition praying that the sale may be annulled, and that the arrears may either be remitted entirely or that his Estate may be kept under attachment till they are liquidated. The Board see no sufficient ground for granting the indulgence solicited. Ordered that the Petitioner be informed by Endorsement on his Petition that his request is inadmissible.'

'The Collector is requested immediately to report whether the balance on the Cadoly Estate due by Mulrauze Lutchmiah has been discharged. The communication which the Collector states that he has now made to the Zemindar the Board remark should have been made several months ago.'

'It appears that the Estate of Coomadavelly on which a balance of Rupees 1,633-13-10 is due was purchased last year on account of the daughter of the late Neeladry Row a minor, but was registered in the name of the Manager Chelcauny Ramarow and that the delay in the payment of the peshcush has arisen from a disagreement, between the parties. The Collector is requested to explain why if the Estate was purchased with the funds of the minor, it was not registered in her own name, and why the Board were not earlier informed of this circumstance. The Collector will also be pleased to report on the petitions* noted in the margin from Chelcauny Ramrow, in which it is observed that the Estate was purchased by him on his own account. If a settlement cannot be brought about, and the arrears remain undischarged it will be necessary to sell the Estate.'

'The Board approve of the Collector having refused to release the Estates from attachment, in those cases where the sale has been postponed in consequence of the Proprietors giving security for the payment of the arrears until the whole shall have been discharged.'

'Ordered that the Collector's letter with the foregoing observations be submitted for the information and orders of the Right Honorable the Governor in Council.'

GRANTING SANCTION FOR THE PURCHASE OF THE ESTATE OF BELLEDDOOPOLLAM IN THE DISTRICT OF RAJAHMUNDY ON ACCOUNT OF GOVERNMENT.

80. With reference to para 78 of our General letter of 12th January 1832 we were informed that "the Right Honorable the Governor in Council is pleased to grant sanction for the purchase on account of Government of the Estate of Belledoopollam in the District of Rajahmundry for the sum of Rupees 1,150-0-0."

81. A copy of the foregoing letter was communicated to the Collector on the 9th January 1832.

GRANT OF LAND APPLIED FOR BY MR. PAULUS AN INDO-BRITISH INHABITANT OF JUGGANAICKPOORAM.

To the Chief Secy. to Govt.,
in Cons., 28th June 1832.

82. Under date 28th June we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before Government
 16th in Cons., 28th June 1832. "the accompanying letter from the Collector of Rajahmundry, forwarding an application in favor of Mr. J. Paulus, an Indo-British inhabitant of Jugganaickpooram, for a spot of ground whereon
 "to build a shop."

"As there appears to be no objection to compliance with Mr. Paulus' request, the Board
 To Govt., 11th in Cons., 31st Decr. 1828. "would suggest with reference to the correspondence noted in
 From do., 30th Decr. do. "the margin that the ground required, which measures 45 square
 in Cons., 5th Jan'y. 1829. "yards, may be made over to him upon the payment of a ground
 "rent of 2 Rupees."

"It will be of course necessary that the consent of the inhabitants be obtained, and the
 "Collector will be desired to furnish Mr. Paulus with a Certificate shewing the terms on which
 "he is permitted to occupy the ground, and to take from him an Agreement to observe
 "those terms."

83. The sanction of Government for granting the ground requested by Mr. Paulus upon
 the terms suggested in the above letter, was conveyed to us by letter
 From the Chief Secy. to Govt., in Cons., 19th July 1832. from the Chief Secretary dated 10th July 1832 and copy of the
 correspondence forwarded to the Collector of Rajahmundry on the
 19th of the same month.

ASSESSMENT ON THE LANDS BELONGING TO THE LATE FACTORIES OF INGERAM AND MADDAPOLLAM.

To the Chief Secy. to Govt., in Cons., 31st May 1832. 84. Under date 31st May the following letter was addressed
 to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to the Right
 1st in Cons., 10th May 1832. "Honorable the Governor in Council the accompanying letter from
 "the Collector of Rajahmundry soliciting instructions as to the rate
 "at which Quit rent should be assessed on the late Factories at Ingeram and Madepollam which
 "have been advertized for sale."

"The Board direct me to observe that as the lands in question have hitherto been held free
 "of Quit rent it does not appear to them to be perfectly clear that it is fair to the Commercial
 "Department, on behalf of which they are about to be sold, to render them chargeable with any
 "tax the amount of which will of course be taken into consideration by the purchaser and a
 "corresponding reduction be made in the price offered for the lands. With this remark the
 "Board submit the Collector's letter for the consideration and orders of Government."

85. In reply we were informed that the Right Honorable the Governor in Council saw no
 reason why the lands belonging to the late Factories of Ingeram and
 From the Chief Secy. to Govt., 5th in Cons., 11th June 1832. Maddapollam should be held free of tax by the individuals who might
 purchase them, and therefore directed that either the rates proposed
 by the Collector or such other as we might deem suitable, be assessed upon them.

86. A copy of the foregoing correspondence was transmitted to the Collector on the 11th
 June.

GRANT OF REMISSION TO THE ZEMINDAR OF PETTAPORE OF A CERTAIN SUM BEING THE AMOUNT OF SHIST OF LAND APPROPRIATED FOR THE USE OF THE MILITARY CANTONMENT AT SAMULCOTTAH.

87. In a letter from Government dated 5th September 1828
 received copy of a letter from the Quarter Master General of
 Army and of its enclosures and we were desired to issue
 necessary instructions to the Collector of Ganjam* in order that
 might settle the limits of the small cantonments of Samulcottah a
 Askah in communication with the Officer Commanding the North
 Division.

88. In reply we submitted the following letter to the Ch
 Secretary to Government under date 15th October 1832.

"With reference to Mr. Secretary Macleod's letter bearing date the 5th September 1828

"I am directed by the Board of Revenue
 "request that you will submit for the orders
 "the Right Honorable the Governor in Council
 "the accompanying correspondence with the
 "Collector of Rajahmundry regarding certa
 "land required for the Military Cantonment
 "Samulcottah."

"It appears from Mr. Crawley's letter of the 9th of June last, that the whole of the Stat
 "ments which accompanied his previous reports had been discovered to have been formed from
 "Accounts forged by the Curmums; it is therefore only requisite to solicit the attention of
 "Government to the Management suggested in that letter. From
 "the enclosures therewith submitted it appears that of the lan
 No. 5 and 9.

"appropriated to the use of the Cantonment at Samulcottah 55-12-14 is the property of the
 "Minor Zemindar of Pettapore; and consists of 30-2-8, which is stated to be, partly gravell
 "soil, unfit for cultivation, and partly occupied by the site of houses for which no remission is
 "required and 23-18-4 cultivable land, for which it is proposed to
 "make a remission to the Zemindar at the rate of 4 Rupees per
 Statement 9.

"Veesum. The remainder 1-24-2 is Curnum's Enam for which it is proposed to make the
 "Zemindar a further remission at the rate of 8 Rupees per Veesum, upon his putting the
 "Curnum in possession of other land in lieu thereof."

"It appears from Mr. Crawley's letter of the 20th Ultimo, that no objection is made on the
 "part of the Zemindar or his Guardian to this arrangement and the
 "Board recommend therefore that it may receive the sanction of
 "Government."

"The total annual remission to be made
 "to the Zemindar for the land in question is
 "Rupees 108-5-0 which the Board recommend
 "the Accountant General may be instructed to
 "cause to be charged to the Military Department."

	RS.	A.	P.
Remission upon 23-18-4 of cultivable land at 4 Rs. per mensem...	94	5	0
Do. upon 1-24-2 Curnum's Enam at 8 Rs. per Veesum...	14	0	0
	108	5	0

89. The arrangement recommended in the foregoing letter was sanctioned by Government under date 7th December 1832 and a copy of the correspondence was transmitted to the Collector on the 13th of the same month.

From the Ag. Secy. to Govt.,
in Cons., 13th Decr. 1832.

MASULIPATAM.

SETTLEMENT OF ESTATES UNDER AUMANY MANAGEMENT FOR FUSLY 1240.

90. On the 30th March 1832 we submitted to Government the following Extract from our Proceedings under date the 8th of that month.

Proceedings, in Cons., 8th March 1832. 'Read again the report by the Collector of Masulipatam upon the Estates in that District under Aumany Management in Fusly 1240 except the Estate of Nedadavole and that commonly called Charnahal the Management of which Estates has formed the subject of separate report.'

Vassareddywar consisting of
1. Nundegamah.
2. Condapullay.
3. Junoogoodooroo.
4. Aukoolamarand.
5. Cullindiy.
6. Namaly.
7. The six Islands.
'Of the seven Estates noted in the margin, which compose the Vassareddywar property, the only portion under the immediate Management of the Collector consisted of nine Villages in the Nundegamah Estate, and the whole of the Purgunnah of the six Islands.'

'The Villages contained in the Nandegamah Estate, in which, with the exception of the 9 alluded to above, were settled by the late Collector under triennial rents commencing with the Fusly under review. The amount of the settlement, including Aumany Collections was Rupees 1,23,498-7-0, or Rupees 24,597-1-6 in excess of the settlement of Fusly 1239. The demand upon the other rented Estates was the same as in Fusly 1239 excepting upon Junoogoodooroo, in the rent of which there was a trifling increase of Rupees 40, making the total increase in the demand,* upon all the rented Estates Rupees 24,637-1-6.'

'In the settlement of the six Islands there was a decrease of Rupees 1,883-4-8, being the result of a gross decrease of 2,787-12-10 occasioned by a deficiency in the produce of dry crops, and an increase of Rupees 904-8-2 in the out-turn of wet cultivation.'

'The total settlement of the seven Estates was thus Rupees 1,68,066-13-5. The addition of Rupees 3,443, on account of Tuccary advances and Rupees 21,750 on account of arrears of former Fuslies, raised the demand to Rupees 1,93,259. The total collections within the fusly amounted to Rupees 1,50,546, leaving a balance of Rupees 42,713* of which Rupees 7,720 were collected up to the 1st of December last, on which date the balance amounted to Rupees 34,993 of which Rupees 19,921 were due on account of current revenue, and Rupees 15,072 on account of arrears.'

	RS.	A.	P.
* Nundegamah Statement A No. 1 Col. 41.	42,009	7	0
Six Islands A No. 2 Col. 367	703	12	9
	42,713	3	9
Current including Tuccary Rupees 37	19,921	0	0
Arrears	15,072	0	0
	34,993	0	0

AUMANIE.							
	RS.	A.	P.	RS.	A.	P.	
Nundegama	3,507	0	0				
6 Islands	286	0	0				
Total				3,793	0	0	
RENTS.							
Nundegama	11,106	0	0				
Junoogoodooroo	351	0	0				
Condapully	4,250	0	0				
Total				15,707	0	0	
Nundegama Agraharum				381	0	0	
Do. Tuccary				37	0	0	
				19,921	0	0	

Para 12.

'The annexed Memorandum shews the items of which the current balance of Rupees 19,921 is composed. With regard to the Aumanie balance, to meet which the Collector states that there is Grain in store, which owing to the depressed state of the Market he has not thought proper to sell, the Board think that generally in such cases where public Officers have the management, it is better to sell the Grain at the Market price than to keep it for any considerable period in the hope of a rise in the price.'

'The balance of 4,250 Rupees due upon the Condapullay Estate is said to be due by the Zemindar of Mylaveram, and to be repayable to him immediately under the terms of a private engagement, this being the case, the Board do not see what necessity there is for insisting upon the money being actually paid; it would appear that a settlement of Accounts is all that is requisite.'

'The other items do not require particular notice. With regard to the amount* due on the Nundegamma Estate the Collector expresses his intention of ascertaining shortly by personal inquiry, what portion may fairly be expected to be forthcoming.'

A No. 4.

	RS.	A.	P.
Receipts	1,41,618	14	8
Surplus of Fusly 1239	12,919	0	9
	1,54,537	15	5
Charges Collection	2,812	6	9
Collectors' Commission	537	9	1
Extraordinary	5,424	5	9
Loan discharged	4,250	0	0
Company's Kists	1,34,326	4	1
	1,47,350	9	8

Para 16.

'According to the Accounts Current which accompanied the Collector's report the receipts within the Fusly on account of the Nundegamah Estates amounted to Rupees 1,41,618-14-8, and including the surplus of Fusly 1239 to Rupees 1,54,537-15-5. The disbursements in the same period as noted in the margin amounted to Rupees 1,47,350-9-8 leaving a surplus of Rupees 7,187-5-9, which subsequent collections raised to Rupees 11,516-6-4.'

'For the six Islands according to the Accounts Current the receipts for the Fusly amounted to Rupees 9,110-14-0, and inclusive of the balance in hand, to Rupees 11,795-9-5. The disbursements amounted to Rupees 10,592-6-2, leaving a balance in favor of the Estate of Rupees 1,203-3-3 at the close of the Fusly, subsequently to which Rupees 335-6-9 have been collected, making the balance in the Collectors' hands on the 1st December last Rupees 1,538-10-0.'

Para 16.

'The aggregate amount of the receipts within the year upon all the Estates comprized in the Vassareddy property including the balance of Fusly 1239 in favor of each division as specified above, is Rupees 1,66,333-8-10 the disbursements amounted to Rupees 1,57,942-15-10, and the surplus to Rupees 8,390-9-0, which subsequent collections raised by the 1st December to Rupees 13,055-0-4.'

'There was a balance of Rupees 15,178-7-8 due at the close of the fusly on account of Peshcush, the whole of which was realized by the end of November, except Rupees 929, of

'which Rupees 504 are due against the 6 Islands, and will be realized shortly. The remainder 'the Collector states is due upon the Ankoolamand Estate and was occasioned by the

Para 17.

'Zemindar having given the Purgunnah in rent for 425 Rupees less 'than the amount of the Pesheush assessed on it,' 'but of course 'the Estate will be answerable eventually for the deficiency.' 'The Board think that while 'there are on hand surplus collections belonging to an Estate regarded as one whole, a balance 'of Pesheush should not be allowed to remain due on any particular part of it. The Collector 'will therefore carry a portion of the surplus of the other portions of the Estate to the account 'of Government in liquidation of this balance, unless it may have been already paid up.'

'The Board sanction the charges entered in the Accounts Current for these Estates with 'the exception of the Charge of Commission. Before the Board can sanction this charge it is 'requisite that the Collector should submit Statements in the forms required by the Board's 'letter of the 2nd January last shewing the amount of Commission to which he may be entitled 'upon these and the other Estates under his management. They also sanction the proposed list 'of Servants and Saderwarded for Fusly 1241, as per Statement A No. 6 to 9 inclusive.'

'The demand upon these Villages, four of which were rented during the fusly under review 'and one under Aumanie, amounted to Rupees 7,227-4-9 deducting 'from this Rupees 534-1-5 the amount payable to the Zemindars in 'whose Estates the villages are situated, the net demand becomes 'Rupees 6,693-3-4 and exceeds the demand for fusly 1239 by Rupees 3,088-1-4.'

	Rs.	A.	P.
Current	5,870	8	8
Arrears	1,462	8	3
Extra	10	8	1
Tuccavy	30	0	0
	7,373	0	0
DISBURSEMENTS.			
	Rs.	A.	P.
Establishment & Saderwarded	155	2	11
Cuttochady to Zemindars	534	1	5
Arrears of do. for F. 1239	7	13	3
Tuccavy	30	0	0
Total	727	1	7
	6,646	7	5

Para 20.

Estates belonging to Soorany Ramachandra row.

Para 22.

From the Collr., 23rd in Cons., 30th Sept. 1830.

Para 24.

Total Jumma	Rs.	A.	P.
Aumanie Villages	39,600	5	11
Rented Villages	3,738	15	3
Cuttochady and Bilmucta	1,306	12	6
Agraharams and Mocassals	44,646	1	8
Tuccavy	2,298	5	0
Arrears of Fusly 1239	1,592	7	0
	48,536	13	8
Deduct collections by the Zemindar	551	4	9
	47,985	8	11

'The receipts within the fusly according 'to the Accounts Current amounted to Rupees '7,373-9-0. The disbursements amounted to 'Rupees 727-1-7 as noticed in the margin, leaving 'a surplus of Rupees 6,646-7-5 which has been 'carried to the account of Government. A 'balance of Rupees 1,356-12-1 remained at the 'close of the fusly outstanding on account of 'the Current demand this has since been realized 'with the exception of Rupees 2-8-1.'

'The gross produce upon which the demand 'for the year was calculated was 5,799 Candies, 'from which after making the customary de- 'ductions for Kharejee and Enams, &c., the 'amount remaining to be divided between the 'Sirkar and the Ryot was 3,228 Candies, of 'which the Government share was 1,376 Candies 'which realized Rupees 23,649. The total 'amount of the Current demand, exclusive of 'a sum of Rupees 551-4-9, collected by the 'Zemindar up to the day on which the Estate 'was attached was Rupees 47,985-8-11*.'

'The Collections up to the 31st July amounted to Rupees 38,504-9-11 leaving a balance of 'Rupees 9,480-15-0, of which Rupees 5,434-9-1 were collected previously to the 1st December, 'on which date the amount due was 4,046-5-11, of which Rupees 2,679-6-2 were due on account 'of Current Revenue and 1,366-15-9 on account of arrears.'

Note.

The Collector has stated this to be the amount of the Collections to the close of the Jumma bundy. The Board presume this to be a mistake.

DISBURSEMENTS.

	Rs.	A.	P.
Fixed Establishment and Saderwarded	3,204	2	2
Commission	508	13	8
Extraordinary	318	11	3
Tuccavy	2,295	0	0
Pesheush in full for Fusly 1240	23,965	15	4
Do. on account of arrears for Fusly 1239	5,092	13	7
	35,375	8	0

Para 32.

'The Board sanction the charges entered in the Account Current above referred to, as 'well as the proposed Moyen Zabithah and Saderwarded list for fusly 1241.'

Davrecottah and Peddanah.

Para 34.

	Rs.	A.	P.
Davrecottah	87,540	2	6
Peddanah	6,006	0	6
	93,546	3	0

Paras 34-35.

'The amount of the settlement of these two Estates for fusly 1240 'was Rupees 93,146-3-0 being Rupees 64,345-6-4 less than the settle- 'ment for fusly 1239. This decrease was the result of a decrease of 'Rupees 65,637-6-0 in the settlement of the Davrecottah Estate in 'consequence of the season having been very unfavorable to the culti- 'vation of dry land of which that Estate is principally composed, and 'an increase of Rupees 1,291-15-8 in the settlement of Peddanah in 'which wet Cultivation is principally carried on.'

'The total demand against the two Estates from all sources, Current, arrears and Tuccavy, 'was Rupees 1,78,799-15-3, the collections up to the close of the 'Jumma bundy accounts amounted to Rupees 1,02,607-13-6, subse- 'quent collections up to the date on which the proprietor was put in 'possession as reported by the Collector on the 31st October last, 'amounting to Rupees 2,482-5-0 made the total collection by the 'Collector Rupees 1,05,090-2-6, which being deducted from the total 'demand leaves a balance uncollected of Rupees 73,709-12-9, of which 'Rupees 6,367-7-11 are due on account of the Current demand, and 'Rupees 67,342-4-10 on account of arrears.'

Paras 38 to 41.

From the Collr., 31st Oct. 1831 in Cons., 7th Nov. To do. 12th do. in Cons. 14th do.

	Rs.	A.	P.
Demand	1,78,799	15	3
Total Collec- tions	1,05,090	2	6
	73,709	12	9

'From the accounts current of these Estates it appears that the balance of Pesheush due 'upon the Davrecottah Estate was discharged in full on the 31st October last. On the Peddanah 'Estate a balance of Rupees 321-4-11 remained in favor of the Zemindar, which was paid when 'the Estate was delivered over, in conformity with the orders contained in the Board's letter 'above alluded to.'

'The Board sanction the charges entered in the Accounts Current of these Estates which 'accompanied the report under consideration.'

Bezwarah Estates.

Para 45.

To Govt., 27th in Cons., 27th June 1831.

From do., 19th in Cons., 21st July 1831.

	RS.	A.	P.
Total value of grain produce	30,843	5	3
Teenwapt and Garden lands	10,790	3	6
Ready money Collections	10,133	7	5
Rents of entire Villages	330	0	0
Sundry items	1,066	15	0
	1,396	15	0
Bilmacta, Cattoobuddy Moccasaho and Agra-harums	7,627	0	3
Total Jumma of Fusly 1240	63,791	8	5
Deduct Mamool remission	3,321	0	9
Net Jumma	60,470	1	8

'The amount of the arrears due to the Estate according to the Curnum's accounts was

Para 53.

" 54.

" 56.

" 54.

" 57.

'as they stood in the Curnum's Accounts.'

	RS.	A.	P.
Settlement	60,470	1	8
Arrears	22,124	1	7
Tuccavy	242	15	6
	90,837	2	9

By the Zemin-dar prior to the attachment	8,913	8	4
Collections up to the close of the Jummahbundy accounts	51,039	15	1
Do. to the end of Novr.	4,523	0	6
	64,531	7	11

	RS.	A.	P.
Charges Collection	1,741	11	4
Collector's Commission	235	1	1
Extraordinary disbursements	413	0	5
Loan discharged	9,294	6	10
Company's Kists	42,050	0	1
	47,744	3	9

'The balance of Peshcush due on the Estate at the close of the Fusly was Rupees 11,022-13-9, of which the Collector states that Rupees 8,719-13-10 have been subsequently realized, and the remainder he expects will be forthcoming shortly.'

'From the correspondence noted in the margin it appears that these Estates which consist of the Purgunnahs of Bezwarah, Zooggoor and Corooecollo, were attached for arrears of revenue in the month of August 1830, and subsequently taken under management of the Court of Wards in consequence of the death of the Zemindar on the 12th April 1831.'

'The amount of the settlement for the

'year which comprized the items noted in

'the margin was Rupees 66,470-1-8.'

'Adding to the Jummahbundy settlement the amount of arrears

'stated above and Rupees 242-15-6 advanced for Tuccavy, the total

'demand becomes Rupees 90,837-2-9. The Collections up to the end of

'November amounted to Rupees 64,531-7-11, leaving a balance of

'Rupees 26,305-10-10, of which Rupees 4,265-9-9 were on account

'of Current rent, and Rupees 22,040-1-1 on account of arrears.'

'From the Account Current it appears that the total receipts

'within the fusly amounted to Rupees 51,365-3-7. The disbursements

'including Charges Collection, Collector's Commission, Extraordinary

'disbursements, loan discharged and Company's Kists amounted to

'Rupees 47,744-3-9, leaving a surplus of Rupees 3,620-15-10.'

91. A copy of the foregoing Proceedings we communicated to the Collector on the 30th March.

92. By letter from the Chief Secretary to Government dated 8th May 1832 acknowledging receipt of the above Extract from our Proceedings we were informed that the Right Honorable the Governor in Council entirely concurred in our observations and instructions and was of opinion that the result of the management of the Estates therein considered was very creditable to Mr. Stonhouse.

93. A copy of the foregoing letter was transmitted to the Collector on the 10th May.

MANAGEMENT OF THE CHARMAHAL ESTATE FOR FUSLY 1240.

94. On the 19th February 1832 we submitted to Government the following Extract from our Proceedings under date the 13th of that month.

Proceedings, in Cons., 13th Febry. 1832. 'Read again letter from the Collector of Masulipatam submitting his report on the settlement of the Charmahal Estate for fusly 1240.'

'The rains in fusly 1240 are stated to have been very abundant and the season was consequently "favorable for the wet cultivation though the same cause operated much to the prejudice of the dry grain produce." The settlement made by the Collector amounted to Rupees 1,31,660-9-9 and exceeded that of the previous fusly by Rupees 69,952-4-2 and the total demand including Tuccavy and the balances of former years was Rupees 1,44,922-7-8.'

'The Collections up to the 31st July the date of closing the Jummahbundy amounted to Rupees 1,16,913-10-3 viz., Rupees 1,11,155-15-3 on account of Current Revenue and the remainder Rupees 5,757-11-0 in liquidation of arrears and advances of Tuccavy. The amount of Current Revenue remaining uncollected at the close of the fusly was Rupees 20,504-10-6 of which Rupees 10,103-12-3 is stated to have been collected up to the end of November. The outstanding balances are due chiefly by the Renters in the dry grain villages for which the season proved unfavorable.'

'The affairs and condition of the Charmahal Estate were fully brought under the consideration of Government in the Board's proceedings of the 20th June last, and at their recommendation Government was pleased to grant authority to remit the whole balance of Peshcush outstanding against this Zemindary. The available assets in the hands of the Collector, independent of a sum of Rupees 14,363 in deposit on account of Zufted Enams now amount to Rupees 85,299-5-4 which the Board observe with satisfaction "is more than sufficient to clear off the private debt."

95. A copy of the foregoing Proceedings we communicated to the Collector on the 17th February.

96. By letter from the Secretary to Government dated 13th March 1832 we were apprized that the Right Honorable the Governor in Council considered the settlement of Charmahal for fusly 1240 to be very satisfactory.

97. A copy of the foregoing letter was transmitted to the Collector on the 19th March 1832.

PAYMENT OF THE ARREARS OF KOOTBUDDOWLAH'S PENSION FROM THE DATE FROM WHICH IT HAD BEEN WITHHELD.

From the Actg. Secretary to Govt., in Cons., 6th Sept. 1832.

98. On the 1st September we received the following letter from the Acting Secretary to Government bearing date 31st August 1832.

"I am directed to transmit to you the accompanying Translate of a Persian Petition forwarded to Government by the Resident at Hyderabad from Kootbud Dowlah the elder Brother of Intizamud Dowlah, usually called Nabob of Masulipatam, and to request that you will be pleased to call upon the Collector of Masulipatam, to submit his opinion whether any objections exist to acceding to Kootbud Dowlah's application."

"It would appear, that the payment of the pension was discontinued by Government till further orders, on the 18th October 1825. The Right Honorable the Governor in Council is therefore not aware upon what ground Kootbud Dowlah claims arrears from the month of August 1822."

"You will also be pleased to call upon the Collector to report whether the amount of arrear claimed by Kootbud Dowlah is in deposit, or whether the debit of it in the Collector's accounts has been altogether omitted."

To the Chief Secy., in Cons., 8th Octr. 1832.

21st Sept. in Cons., 1st Octr. 1832.

99. In reply to the above we forwarded to Government under date 8th October the letter from the Acting Collector of Masulipatam noted in the margin with the following remarks.

"In authorizing the payment to Intizam-odowlah, who had been recognized as head of the family, of the pension granted by Government to the late Nabob's family, it was determined, in consequence of the disagreement existing between the Brothers, that the allowance fixed for Kootobodowlah, viz., Rupees 150 per mensem, should be paid directly to himself. This provision Kootobodowlah, declined to avail himself of, pending the proceedings instituted by him in the Supreme Court with the view of setting aside his father's Will in his brother's favor. It appears that for several years, the pension was regularly charged in the public Accounts,

In Cons., 24th July 1828.

"but not being drawn by Kootobodowlah, was kept in deposit in the Collector's Treasury. On the 18th October 1825, the Board received the instructions of Government to endeavour to effect a compromise of the matters in dispute between the two brothers, with a view to prevent the injurious results to the family likely to attend a protracted litigation, and in the meantime to cause payment of the Monthly pension allowed by Government to Kootobodowlah to be stopped till further orders. The necessary communication was made to the Collector, and it appears from Mr. Hooper's present letter that accordingly the amount which had been debited from August 1822 to December 1825, being in the aggregate Rupees 6,150 was refunded into the public treasury in January 1826, and that the further monthly debit of the pension has since been altogether omitted. It will be observed that Kootobodowlah requests that the arrears of the pension from the date of his father's death, in the month of August 1822, from which the grant was to take effect, may now be paid to him."

"The Acting Collector states that he is not aware that any objection exists to acceding to Kootobodowlah's request as regards the future, and recommends that his former pension of 150 Rupees per mensem may be continued to him from the date of his present application, observing in reference to his claim for arrears, that it will remain for Government to determine whether he merits such indulgence. The Acting Collector has referred to the case of

"the Nabob's Brother-in-law Meerah Rajah, who similarly declined to receive the pension that had been assigned to him, in which the Government determined that he had by his obstinacy forfeited his claim to arrears; but adverting to the very peculiar circumstances under which Kootobodowlah has been deprived of those advantages which he had been led to look upon as his birthright, and the depressed circumstances under which he represents, and there is every reason to believe, that he now labours, the Board are induced to recommend his claims to the favorable consideration of the Right Honorable the Governor in Council."

"Kootobodowlah requests that his pension may be paid from the Treasury of the Resident at Hyderabad, but as this would apparently be attended with some inconvenience in respect to the adjustment of accounts, owing to that Residency being subject to a different Presidency, the Board would suggest, with the view of meeting the wishes of Kootobodowlah as far as practicable, that the Collector of Masulipatam may be authorized to make the payments on account of his pension to any Agent whom he may appoint for that purpose, on his producing quarterly a Certificate signed by the Resident of Kootobodowlah's existence."

"I am directed to take this opportunity of submitting an address from Intizam-ul-Dowlah Rustoomjah received since this letter was drafted, in which he brings to notice that the costs adjudged by the Supreme Court to be paid to him by his Brother Kootobo Dowlah amount to a very large sum, and suggests that in the receipt to be taken from Kootobo Dowlah, a stipulation may be entered renouncing all claim upon him and upon the Government for any thing but the pension that has been assigned for his maintenance."

From the Actg. Secy. to Govt., in Cons., 18th Octr. 1832.

100. The following Extract from the Minutes of Consultation dated 12th October 1832 were forwarded on the same date for our information and guidance.

Extract from the Minutes of Consultation under date 12th Octr. 1832.

"Read the following letter from Intizam-ud-Dowlah commonly called Nawab of Masulipatam."

(Here enter 27th Sept. 1832.)

"In the foregoing communication Intizam-ud-Dowlah applies for the interference of Government to compel his brother Kootobud Dowlah to give an agreement to abide by the decision of the Government and of the Supreme Court in regard to the long pending dispute between the two Brothers. Intizam-ud-Dowlah applies also for the arrear of pension recently claimed by Kootobud Dowlah, to be appropriated to the payment of costs adjudged to Intizam-ud-Dowlah by the Supreme Court and also that no future payments of Kootobud Dowlah's Monthly pension be made unless the receipt bear the seal of Intizam-ud-Dowlah."

"Resolved, that the Government having already recognized Intizam-ud-Dowlah as the head of the family it is not considered expedient to interfere further than to prevent future dissension, by withholding the arrears of Kootbud Dowlah's pension until he shall enter into an engagement to abstain from all further litigation with his brother."

"Resolved, that the appropriation of the arrear of pension claimed by Kootobud Dowlah to the payment of the Costs adjudged by the Supreme Court be not complied with."

"Resolved, that it would be inexpedient under the existing dissension between the Brothers that the payment of Kootbud Dowlah's pension should be placed under the control of his Brother, as it would be, if Intizam-ud-Dowlah's proposition for the affix of his seal to Kootbud Dowlah's receipts were complied with."

"Ordered that copy of the foregoing Resolutions be transmitted to the Board of Revenue, to be communicated through the Collector to Intizam-ud-Dowlah."

101. In reply to the above letter of the 8th October we received from the Acting Secretary to Government dated the 23rd of that month intimating that the Right Honorable the Governor in Council was pleased to authorize the payment of the arrear of Cootbud Dowlah's pension of Rupees (150) one hundred and fifty per mensem from the date from which it had been withheld, on Cootbud Dowlah's entering into a written engagement to discontinue all further proceedings against his brother Intizam-ud-Dowlah, on account of any supposed claims or grievances, and suggesting that Cootbud Dowlah should at the same time be informed that any departure from such engagement would involve a forfeiture of his pension for the future.

102. We were also informed that the Right Honorable the Governor in Council, approved of the future payment of Cootbud Dowlah's pension in the manner suggested in para 4 of our letter above referred to.

103. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 29th October.

ON THE SUBJECT OF THE DISTRIBUTION OF THE AMOUNT AUTHORIZED TO BE PAID TO THE SEVERAL BRANCHES OF THE FAMILY OF THE LATE NABOB OF MASULIPATAM.

104. The following letter was addressed to the Chief Secretary to Government under date 24th May.

"With reference to Mr. Chamier's letter of the 31st December 1830, I am directed by the Board of Revenue to request that you will submit for the consideration and order of the Right Honorable the Governor in Council, the accompanying correspondence with the Collector of Masulipatam, whose letter of the 18th Ultimo contains a report upon the claims of Luteefa and Beejee Begum; and of the other Members of the family of Kootbaud Dowlah Hussain Ali Khawn formerly Nabob of Masulipatam, to participate in certain sums payable under orders of the Honorable Court of Directors dated 18th August 1824."

"With regard to the claims of Luteefa and Beejee Begum, as set forth in their Petition to Government, in the investigation of which the Collector appears to have taken considerable pains, the Board have only to observe that under the circumstances stated in the report now

submitted, they appear to be perfectly unfounded. The Board concur with the Collector in his opinion, that neither Luteefa Begum, Beejee Begum, or any other individual of Kootbaud Dowlah's family have any title to participate in the grant of 50,000 ordered by the Court to be paid to Roostumjah in consideration of his being the head of the family which upon the death of Roostumjah naturally devolved to the present Nabob Futteyamud Dowlah, who has been recognised by Government as head of the family agreeably to the tenor of his

father's Will and to whom the Board think the money should be now paid and the Petitioners have entirely failed in their attempt to prove their claims, on the ground of their having chiefly defrayed the funeral expenses of their parents Kootbud Dowlah and Aujeeton Nussan Begum. Their claims to the increased pension granted for the private expenses of Roostumjah, and to which the present Nabob has succeeded, are not considered worthy of notice."

"It appears from para 12 of the Collector's report that Luteefa Begum is married to a Nobleman of high rank at Hyderabad, and that the whole of the marriage expenses, estimated at a Lack of Rupees was defrayed by Rustumjah Beejee Begum has been allowed by Roostumjah 30 Pagodas per mensem from the date of her husband's death until 1824 from which period the original pension, which had been resumed in consequence of her husband being in the receipt of an allowance of 100 Pagodas from Roostumjah, was restored to her by Government. The Board recommend therefore that the claims of these Petitioners, may be rejected and that the sums in question may be distributed to the parties entitled to receive them."

"With reference to the Petitions of the other Members of the family which accompanied the Board's letter of the 17th January 1831 the Collector recommends, that the Lack of Rupees directed to be paid out of the accumulated Marriage portion fund to the 4 Younger Brothers of Roostumjah may be distributed in the following proportions."

"To Hassain Ally Khan the son and present head of the Family of Saadulla Khan eldest of the 4 brothers of Rustumjah in consideration of the expenses of his own Marriage, and the future demands which must come upon him for the marriage of his Brothers, of his own Children, and of his Sister's Children" 25,000

"To Ooliar Begum Widow of Cazim Ally Khan the next brother, who has one son only Fidvee Hussain aged 18 unmarried" 15,000

"To Doordana Beebec Widow, and Mahomed Ally Khan son, and head of the family of Jaffier Khawn at 10,000 each." 20,000

"To Nujjamuddeen the 4th and youngest brother of Roostumjah" 20,000

"In recommending this distribution the Collector has been guided by the circumstances of each family, and the number of marriages which have occurred already and may hereafter be expected to occur in each; drawing a distinction between those marriages which are called Shadee, and a Nicka Marriage, the expense of the former being considerably greater than the latter. The Board consider the distribution proposed by the Collector very proper but they observe that he has provided for the disbursement of 80,000 Rupees only, whereas the sum granted by the Honorable Court was 1,00,000, from which it is presumed that no deduction was intended to be made. The Board are not quite clear that it was not the intention of the Court that this sum should be equally divided between the 4 families, each receiving 25,000, but if under the circumstances represented by the Collector, the Government should see fit to sanction the distribution in the proportions which he has recommended, they would suggest the propriety of dividing the remaining 20,000 in the same proportions."

105. In reply we received the following letter from Government dated 15th June 1832.

"The Right Honorable the Governor in Council observes with much approbation the diligence which Mr. Stonhouse has bestowed upon the inquiry into the several difficult points which perplex the questions discussed in his letter, and is of opinion that the result he has arrived at, and the measures which he recommends are in general judicious. It is accordingly resolved that the 50,000 Rupees directed to be paid to Roostumjah in consideration of his being the head of the Family, be immediately made over to the present Nabob Intizamund

"Dowlah who has been recognized by Government in that capacity and you will be pleased to direct the lac Rupees sanctioned for distribution out of the accumulated Marriage portion fund to be defrayed to the four Younger Brothers of Rustoomjah, but as an adherence to the portions recommended by the Collector might give to Ooliar Begum and Fidree Hussain reasonable ground of complaint, the Right Honorable the Governor in Council is of opinion that 80,000 Rupees may be divided as suggested by Mr. Stonhouse and that the remaining 20,000 should be equally shared by each when the allotment be as follows."

	Rs.
"To Hussain Ally Khawn	30,000
"Ooliar Begum	20,000
"Doordana Beebee	25,000
"Nujjamuddeen	25,000
Rupees...	1,00,000

"Your Board will have the goodness to make such arrangements in taking receipts for these sums, as may obviate the possibility of their hereafter forming grounds for litigation either between the parties themselves, or between them and the Government, and it will be for you to consider whether it would be for the interests of Fidree Hussain that the whole share should be paid to her Mother as proposed by Mr. Stonhouse, or whether it would not be advisable to place it where it may certainly be available for the purpose to which it ought to be applied, and prevent its misappropriation by Ooliar Begum, or any designing individual whose interests may be adverse to those of her Son Fidree Hussain."

"Your Board do not make any observation upon Mr. Stonhouse's letter from Para 23 to 26 inclusive. The Right Honorable the Governor in Council would be glad to receive your sentiments upon the subject therein adverted to at your convenience, but in the mean time he requests that no further delay may take place in executing the instructions of the Honorable Court, and that orders may be issued for the sums, acknowledged as due, to be distributed immediately to the parties entitled to receive them."

"The claims of Lateefa Beegum and Beejee Begum are of course for the reasons specified rejected, but as Lateefa Beegum is stated by Mr. Stonhouse to be in distressed circumstances you will consider whether some provision ought not to be made for her by Government, similar to that granted to her sister, and as a mark of respect to the distinguished family of which she is a Member, for although the means they have both taken to possess themselves of property in no way appertaining to them; are highly reprehensible, it may be hoped that they were instigated to that step by some persons who expected to participate in the success of the fraudulent undertaking, but before determining these points you will be pleased with reference to your Secretary's letter of the 28th June 1830, No. 567 to state whether there is actually any fund from which the above disbursements can be made, and which would seem to be alluded to in Mr. Stonhouse's letter in the 5th and at the conclusion of his 26th paragraph."

106. With reference to the foregoing letter we submitted to the Right Honorable the Governor in Council under date 15th November the letter from the Acting Collector of Masulipatam noted in the margin on the subject of the distribution of the amount authorized to be paid to the several branches of the Family of the late Nabob of Masulipatam, with a letter to the following effect.

"The Acting Collector reports, that agreeably to the orders of Government, the sum of Madras Rupees 50,000, has been paid to Intezam Dowlah, the present head of the family, and his receipt obtained for the same, copy of which is enclosed in the Acting Collector's letter."

"The Acting Collector states that great disappointment has been felt by Ooliah Begum the widow of Casim Ally Khan, that the donation proposed to be made to his family should be on a lower scale than that assigned to the other branches. The distribution stated in the 2nd para of your letter under reply, having been determined after a minute inquiry and careful consideration of the claims of all the parties interested, and appearing to the Board to be the most equitable and proper allotment that can be made, they are of opinion that it should not be altered."

"The Board are desired to consider whether it would not adverting to his youth, be for the interest of Fidree Hussain the representative of the family of Cassim Ally Khan, that means should be adopted to prevent the misappropriation of the donation, by his mother Ooliah Begum or any designing person, on which point they requested the Acting Collector to submit his opinion. Mr. Hooper states that Fidree Hussain is now of age, and appears to him, after a personal interview, to be fit to be entrusted with the management of his own affairs. The Acting Collector adds that Ooliah Begum is willing that her son Fidree Hussain should be considered the head of his family, and requests that the monthly stipend hitherto paid to her should in future be drawn by him, to whom she also wishes the donation to be paid. The Board think that this request may be complied with."

"The Board do not understand why the Acting Collector should have supposed that the existence of Mahomed Ally Khan, the son of the late Jafeer Ally Khan should have been overlooked by them. His name was entered in the list given in the 4th para of Mr. Morris's letter dated the 24th May, and the Board supported the recommendation of the Collector that 10,000 Rupees, should be assigned to him as Head of the family and an equal sum to Doordana Beebee Jafer Ally's widow. They presume that the sum of Rupees 25,000 assigned by Government to this branch of the family, was intended to be divided in the same proportions between Doordana Beebee and Mahomed Ally Khan. The Acting Collector states that he has received precepts from the Provincial and Auxiliary Courts directing him to keep in deposit until he shall receive further orders from them the amount of the donation about to be made to Hussain Ally Khan, to which he replied, that the aforesaid sums having been granted by Government for the express purpose of defraying particular expenses, he was doubtful whether they could be appropriated by order of Court for any purpose foreign to that for which they were granted; and would suspend payment till he received instructions from the Board on the subject, the Board consider the doubt expressed by Mr. Hooper to be well founded. The Government have repeatedly recognized the principle to which he refers and it would have been sufficient, the Board think, in the present instance had the Acting Collector made return to the Courts' Precepts that he held no funds of Hussain Ally Khan, and was not authorized to appropriate any sum which he might be ordered to pay to a particular individual in any manner but that prescribed by Government. The Acting Collector seems to think it would be unjust to overlook the claims of the Creditors in whose favor Precepts have been issued, which he fears he says, there is not much chance of being satisfied, if left entirely to the good faith of the Debtors themselves. But he appears not to have adverted to the fact that it is competent to the Courts to enforce satisfaction of their decrees, by issuing process against the person and property of the Defendant, in the manner prescribed by the Regulations."

"The Board recommend that the special sanction of Government be granted for the Collector of Masulipatam making the following payments."

	Madras Rupees	30,000	0	0
"To Hussain Ally Khan		20,000	0	0
To Fidree Hussain	"	25,000	0	0
To Nujjamuddeen	"	12,500	0	0
To Mahomed Ally Khan	"			

"To Hussain Ally Khan, Fidree Hussain and Nujjamuddeen, the money should, the Board think, be paid in the presence of the Collector into their own hands, taking receipts from them in the form enclosed in the Acting Collector's letter. The payment to Doordana Beebee should be made to her duly authorized Vakeel. In regard to the sum payable to Mahomed Ally Khan who is now said to be living at Sheraz, the Acting Collector should communicate to him the orders of Government through his Vakeel in attendance at his Cutchery, and pay the money on his receipt, authenticated by the signature of the British Envoy in Persia, to any Agent he may appoint to receive it."

"The opinion of the Board is desired on the question discussed in paras 23, to 26 of the letter from the Collector of Masulipatam dated the 18th April 1832, In Cons., 26th April 1832. viz., whether Intezam-ood-Dowlah has not some claim to a payment similar in principle to what the Honorable Court of Directors have awarded to his Uncles that is for the marriage expenses incurred in his branch of the family since the allowance for marriage expenses in general was stopped in the year 1795."

"All the circumstances of this family were most fully considered in the report of the committee specially appointed to inquire into them, dated 9th June 1831, upon which the Government formed the resolutions disposing of the claims of the late Nabob Roostoomjah which were ultimately approved of by the Honorable Court of Directors. It was determined to increase the pension of Roostoomjah, as head of the family, and to grant him half a lac of Rupees out of his Mother's lapsed pension while it was resolved not to increase the pensions of his four younger brothers but to grant among them one lac of Rupees out of the fund accruing from the allowance which had been assigned for defraying the expenses of Marriages. The Board see no reason to doubt that the pecuniary grant to the elder and younger brothers respectively was intended to be a compensation in full for all claims they had on account of Family expenses incurred in the past. It appears to them that it was the determination of Government that Roostoomjah should receive nothing from the marriage fund, and of course Intezam Dowlah the representative of Roostoomjah, is entitled to nothing that his father was not entitled to. He is already in the receipt of an increased pension, and his claim to receive it in arrear, has been referred to the Honorable the Court of Directors."

"In reply to the concluding para of your letter, the Board beg to explain that there is no separate fund in deposit from which these payments are to be made. In speaking of a fund the Collector as the Board understood him, meant the amount of the allowance formerly paid for marriage expenses, and of Roostoomjah's mother's pension, undrawn from the year 1779. The amount of the former allowance in arrear from that period up to 1821 was Madras Rupees 3,15,707 and of the latter, out of which half a lac of Rupees has been paid to Intezam Dowlah, was upwards of 80,000 Rupees."

"Referring to the Collector's representation of the depressed circumstances of Lateefa Beegum, one of the Daughters of the late Nabob and with advertence to the considerations noticed in the 4th para of your letter, the Board are of opinion that if Government be pleased to extend its bounty to her a pension of 30 Pagodas per mensem, being the same as is received by her sister would be sufficient."

From the Acting Secy. to Govt., in Cons., 20th Decr. 1832. 107. In reply to the foregoing we received the following letter from Government dated 14th December 1832.

"The Right Honorable the Governor in Council concurs with your Board in considering that there are not sufficient grounds for altering the amount already determined to be paid to Oullah Begum. As the Acting Collector seems to be satisfied of her son Fidree Hoossain's

"competency to manage the affairs of his family, and as it is his Mother's wish that the Donation of 20,000 Rupees should be paid to him and also the Monthly stipend which has been hitherto paid to her. The Right Honorable the Governor in Council is pleased to give his sanction to the proposed arrangement."

"The Right Honorable the Governor in Council authorizes agreeably to your recommendation the following payments."

"To Hoossain Ally Khan	M. Rupees...	30,000	0	0
"To Fidree Hoossain	...	20,000	0	0
"To Nujjamuddeen	...	25,000	0	0
"To Doordana Beebee	...	12,500	0	0
"To Mahomed Ally Khan	...	12,500	0	0

"The Acting Collector will be pleased in respect to the payment of the foregoing sums to attend to your Board's instructions contained in para 7 of your letter under reply."

"The Right Honorable the Governor in Council entirely concurs in your Boards' sentiments in respect to the Precepts from the Provincial and Auxiliary Courts in which the Acting Collector has been directed to hold in deposit the amount payable to Hoossain Ally Khan. The sum to be thus paid is a gratuity from the Government to Saad Oollah Khan's family, of whom Hoossain Ally Khan is the present head and representative and is intended for an express and specific purpose, and is inalienable to any other. The payment of the Donation must therefore be made to Hoossain Ally Khan, or the orders of the Government and of the Honorable the Court of Directors will not be carried into effect. The Right Honorable the Governor is of opinion that the Acting Collector may with great propriety make a further return to the Precepts of the Provincial and Auxiliary Courts in the terms suggested in para 5 of your letter."

"The Right Honorable the Governor in Council does not consider that there are sufficient grounds for granting a compensation to Intizamud Dowlah similar to what has been granted to the families of his four Uncles, he is in the enjoyment of a handsome stipend, and has just received under the orders of the Honorable Court of Directors a sum of 50,000 Rupees. Any further exercise of liberality in his case, the Right Honorable the Governor in Council considers to be wholly unnecessary."

"Under the circumstances of distress in which Lateefa Begum is represented to be, and considering her near relationship to the late Nabob, the Right Honorable the Governor in Council is of opinion that she has a similar claim on the bounty of Government and is pleased to grant her agreeably to your Board's opinion the same allowance as her Sister receives, namely (30) Thirty Pagodas per mensem."

108. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 20th December with the necessary instructions on the subject.

DEATH OF NARSIMMA APPAROW THE YOUNGER BROTHER OF THE LATE ZEMINDARS OF ELORE AND NOOZEED AND A PROVISION PROPOSED TO BE MADE FOR THE MAINTENANCE OF HIS FAMILY.

109. Under date 26th January 1832 we submitted to the Right Honorable the Governor in Council a letter from the Collector of Masulipatam reporting the death of Nursimma Apparow, the younger brother of the late Zemindars of Ellore and Noozeed, and applying for orders respecting the Monthly allowance of 800 Rupees which was paid by Government for his support.

110. We observed that our opinion in regard to the allowance in question having been already fully submitted to Government we did not consider it necessary to offer any further observations on the present occasion.

111. With reference to the foregoing letter we submitted to Government on the 9th July a letter from the Acting Head Assistant in charge of Masulipatam forwarding a Petition from the sons of the late Nursimha Apparow, younger brother of the late Zemindar of Ellore and Noozed.

112. To the above two letters we received the following reply dated 14th August 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letters of the 26th January last, No. 29, and 9th Ultimo, No. 243, communicating the death of Nursimha Appa Row of Noozed, to whom a monthly allowance of 800 Rupees has been granted since July 1822 recoverable from the Estates of Noozed and Nedadavole."

"Two questions of serious importance are involved in the consideration of this subject, one as regards the recovery from the Estates of Noozed and Nedadavole (on which Nursimha Appa Row is considered to possess an equal claim for maintenance) of the sum already advanced by Government amounting to nearly a lac of Rupees, the other as regards a present provision for Nursimha Appa Row's family."

"The consideration of the first question may without inconvenience be deferred till the decision of the Honorable Court of Directors is known on the reference which has been made on Nursimha Appa Row's case; in the meantime the Right Honorable the Governor in Council is disposed to think that although the family of Nursimha Appa Row have no legal right to a maintenance from Government, it would be inexpedient and unjust that they should be left to depend for a subsistence on the caprice of relatives and the precarious bounty of their friends, which must be the case, unless some specific arrangement is entered into by the parties for the support of the family or unless Government take the burthen of it upon itself."

"The rank, the character, and the misfortunes of Nursimha Appa Row claimed for him, and claim for his family the especial consideration and protection of Government. Before determining however the precise amount of the monthly allowance which the Right Honorable the Governor in Council might be disposed to make to the family of Nursimha Appa Row, he is desirous of ascertaining whether or not an amicable and equitable arrangement for their subsistence may not through the instrumentality of the Collector be still effected."

"The Right Honorable the Governor in Council feels sanguine that so desirable an object may be attained either by the personal influence and exertions of the Collector, or through the instrumentality of a Panchayet of Velmawars of their own rank, as formerly suggested for the settlement of the question."

"The father of Shebanady Row the present Zemindar of Noozed having admitted that it was incumbent on him to share equally with his elder brother the expense of the maintenance of Nursimha Appa Row, it is not probable that the son would withdraw from the fulfilment of such an obligation. The payment of the remaining half of the allowance fixed for the support of the family would in such case devolve upon the present Minor of Nedadavole and the arrangement of it rests with your Board, with the concurrence of the Manager and guardian

of the Minor. The Right Honorable the Governor in Council is disposed to think that a Monthly allowance of at least 400 Rupees should be made up for the support of Nursimha Appa Row's family. It will be for your Board to determine whether this could best be arranged by equal money payments from the two Estates, or by the transfer of a small Village in each Zemindary which would yield an equivalent income to the family. The Right Honorable the Governor in Council is desirous of being informed whether or not Nursimha Appa Row was in possession of any Roossoms or Savaram lands which would now be available to his family and if so the extent of yearly income derivable from them."

"I am directed to request that the early attention of the Collector may be called to the adjustment of this matter between the parties and that he will report fully the progress and result of his endeavours to effect it."

113. A copy of the foregoing letter was transmitted to the Collector on the 23rd August with the necessary instructions on the subject.

RELATIVE TO THE FUNDS OF THE ZEMINDAR OF NOOZEED.

114. The following letter was addressed to the Chief Secretary to Government under date 4th June.

"With reference to Mr. Elliott's letter of the 23rd of June 1831. I am directed by the Board of Revenue to request that you will represent to the Right Honorable the Governor in Council that a further sum of Rupees 18,302-15-5 has been drawn as interest on the Bonds belonging to the Zemindar of Noozed which still remain in their Charge in expectation of the explicit instructions for their disposal solicited in the letter abovementioned."

"The Board propose to remit the amount of the interest in question to the Zemindar of Noozed through the Collector of Masulipatam."

115. The sanction of Government for the measure recommended in the foregoing letter was conveyed to us by letter dated 19th June.

116. On the 22nd October we submitted to Government with reference to the correspondence noted in the margin an address from the Zemindar of Noozed.

117. In reply to the foregoing we received in a letter from Government under date 10th November the following extract from the Minutes of Consultation under the same date.

"Read again the letter from the Secretary to the Board of Revenue dated 23rd June 1831 No. 319 and entered in Consultation 14th August last."

"Read also the following letter from the Acting Secretary to the Board of Revenue."

Submitting with reference to a previous correspondence, an address from the Zemindar of Noozed.

(Here Enter 22nd October 1832 No. 363.)

"Resolved that the Board of Revenue be directed to restore to the present Zemindar of Noozeed the public securities of Government or other sums belonging to him which may have remained in deposit under the instructions contained in Mr. Secretary Chamier's letter of the 4th January 1831."

"Resolved also that the Board of Revenue be requested to submit at as early a period as possible their opinion as to the practicability of recovering from the Zemindars of Noozeed and Nedadavole jointly or from either of them the whole or any portion of the sum advanced by Government to the late Narsimma Appa Row. The Board of Revenue will take into consideration that the said Narsimma Appa Row had no legal claim to a maintenance from the Government, and that the Monthly stipend advanced to him was intended and declared to be repayable from the Estate of his Nephew, on whom the late Narsimma Appa Row possessed by Hindoo Law a legal claim to maintenance."

"Ordered that copy of the foregoing Resolutions be forwarded to the Board of Revenue, and copy of the first resolution to Accountant General, for their information and guidance respectively."

	RS.	A.	P.
5511 of 1825-26	3,10,300	0	0
8325 of do.	1,08,800	0	0
13807 of do.	75,000	0	0
3870 of 1568 of do.	74,000	0	0
1252 of 1829-30	2,000	0	0
1253 of do.	7,000	0	0
1254 of do.	2,500	0	0
1255 of do.	1,500	0	0
	5,90,200	0	0

* In cons.; 13th Decr. 1832.

119. The Collector was desired also to submit his opinion as to the practicability of recovering from the Zemindars of Noozeed and Nedadavole jointly or from either of them the whole or any portion of the sum advanced by Government to the late Narsimma Apparow.

ADVANCE OF TUCCAVEE TO THE RYOTS OF THE DAVERCOTTAH ZEMINDARY UNDER ATTACHMENT FOR ARREARS OF REVENUE.

To the Chief Secy. to Govt., in Cons., 15th Octr. 1832.

From the Acting Collec., 4th in Cons., 27th August 1832.

To do., 27th in Cons., 27th August 1832.

From do., 20th Sept. in Cons., 1st Octr. 1832.

120. The following letter was addressed the Chief Secretary to Government under date 15th October.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Acting Collector of Masulipatam relative to an advance of Tuccavie proposed by him to be made to the Ryots of the Davercottah Zemindary, now under attachment for arrears of Revenue, to enable them to carry on their cultivation."

"The Zemindar having fulfilled the conditions required of him, under the arrangement sanctioned by Government under date the 23rd August 1831, was placed in possession of his Zemindary in the Month of October following. From that time up to the 8th May last the Estate remained under the management of the Zemindar, when the Acting Collector was compelled to attach it in consequence of his failure to discharge what under the terms of the agreement on which the Zemindary was given up to him, he had engaged to pay."

118. Agreeably to the orders conveyed in the foregoing resolutions the Government Securities noted in the margin standing in the name of the Secretary to the Court of Wards and amounting to Sicca Rupees 5,90,200 were forwarded to the Collector of Masulipatam under date 13th December* for the purpose of being delivered to the Zemindar.

"There being no immediate prospect of the early discharge of the heavy claims of Government against this Estate, under the ordinary process of sequestration, the Acting Collector has represented the necessity of making an advance from the public treasury, to enable the Ryots to carry on their cultivation. The Board are very averse, if it could be avoided to add to the large demand of Government against this Estate, but under the explanation contained in the Acting Collector's letter of the 20th Ultimo they recommend that the authority of Government be granted for the Collector advancing to the Ryots of the Zemindary the sum therein proposed, viz. Rupees 2,500 to be recovered from them with the Kists of the Current fasly."

121. The sanction of Government for making the advance recommended in the foregoing letter was conveyed to us under date the 23rd October and communicated to the Collector of Masulipatam on the 5th November following.

122. Mr. R. Nelson was appointed on the 19th March to act for Mr. Stonhouse as that Gentleman did not join the district Mr. G. S. Hooper was appointed Acting Collector on the 17th April who was succeeded by Mr. J. D. Gleig as Collector on the 11th January 1833.

GUNTOOR.

EXTRA REVENUE FOR FUSLY 1241.

123. On the 6th December we submitted to Government the following extract from our Proceedings under date the 19th November.

"Read again the report of the Collector of Gunttoor upon the management of the Extra sources of revenue in that District for Fusly 1241."

"The following comparative statement shows the Demand, Collection, and Balance on account of each branch for Fusly 1240 and 1241 respectively."

Fusly 1240.										Fusly 1241.									
	Settlement of Fusly 1240.	Collections to 14th July 1831.		Extra Collections for Fusly 1240.		Total Collections of Fusly 1240.		Balance of Fusly 1240 on the 12th July 1831.		Settlement of Fusly 1241.	Collections to 14th July 1832.		Extra Collections for Fusly 1241.		Total Collections on account of Fusly 1241.		Balance of revenue on the 14th July 1832.		
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
1	Salt	3,11,705	8 1	3,14,705	8 1	2,061	13 0	3,16,770	5 1	3,35,212	7 2	3,35,212	7 2	4,844	6 7	3,90,056	13 9		
2	Sayer	96,861	5 2	96,861	5 2	333	13 0	97,215	2 2	92,586	4 6	92,586	4 6	356	9 9	92,942	14 3		
3	Sea Customs	2,886	12 10	2,886	12 10	63	7 3	2,450	4 1	1,957	6 9	1,957	6 9	65	4 2	2,022	10 11		
4	Abkarry	15,312	13 0	15,210	3 5	404	11 10	15,614	13 4	15,175	13 0	15,135	1 0	531	14 1	15,666	15 1		
5	Sundry Small Farms & Licences	13,608	13 3	12,719	2 2	27	8 0	12,746	10 2	13,132	1 3	12,893	0 8	15	14 0	12,908	14 2		
6	Stamps	13,089	13 0	13,000	13 0	2	14 0	13,002	1 0	12,169	5 6	12,169	5 6	81	10 8	12,250	15 8		
7	Mohurpla	63,140	8 7	60,757	10 2	75	5 7	60,832	15 9	61,859	14 8	60,525	14 6	318	12 7	63,846	11 1		
Total M. Rupees		5,19,135	9 11	5,15,710	6 11	2,902	8 8	5,18,732	15 7	5,82,071	4 5	5,80,479	7 7	6,154	7 10	5,86,633	15 5		
																1,594	12 10		

SALT.

CURRENT COLLECTIONS.

	RS.	A.	P.
Fusly 1241...	3,85,212	7	2
" 1240 ..	3,14,705	8	1

Para 2. 70,506 15 1

'In the amount realized by the sale of Salt in Fusly 1241 there was an increase of Rupees 70,506-15-1 resulting from an increase of Rupees 84,753-14-4 in the sales for inland consumption, and a decrease in the sales for house consumption to the amount of Rupees 14,246-15-3.'

'The addition of Extra Collections amounting to Rupees 4,844-6-7, of which Rupees 4,427-10-0 consisted of recoveries of advances for Fuslies 1239 and 1240 raised the Gross Collections to Rupees 3,90,056-13-9, being Rupees 73,286-8-8 in excess of the Gross collections of Fusly 1240.'

'The Net revenue after deducting charges,* in which there was an increase of Rupees 14,832-0-4 in consequence of the increased quantity manufactured in the Fusly under review, amounted to Rupees 3,35,081-12-5 and exceeded the Net revenue of Fusly 1240 by Rupees 58,454-8-4.'

	RS.	A.	P.
* Charges ...	51,975	1	4

SAYER.

CURRENT COLLECTIONS.

	RS.	A.	P.
Fusly 1240 ...	96,861	5	2
" 1241 ...	92,586	4	6

Para 3. 4,275 0 8

	RS.	A.	P.
* Charges ...	24,333	0	7

'The revenue derived from this source, was collected as in Fusly 1240, under Aumanie. In the ordinary collections there was a decrease of Rupees 4,275-0-8 the particulars of which are detailed in the report under consideration, and appear to require no comment. 'The Gross Collections including Extra Collections Rupees 296-9-9, amounted to Rupees 92,882-14-3; deducting charges* in which there was a decrease of Rupees 126-7-7, the Net revenue becomes Rupees 68,499-13-8 being Rupees 4,205-12-4 less than the net revenue of Fusly 1240.'

SEA CUSTOMS.

	RS.	A.	P.
Fusly 1240 ...	2,336	12	10
" 1241 ...	1,957	6	9

Para 4. 429 6 1

'In the Current Collections under this head there was a decrease of Rupees 429-6-1 occasioned principally by a diminished export of Grain in the Fusly under review.'

'The Gross Collections amounted to Rupees 2,022-10-11. The Net revenue after deducting charges* in which there was a decrease of Rupees 39-1-10 amounted to Rupees 1,490-11-11 being less than the Net revenue of Fusly 1240 by Rupees 388-7-4.'

'In the Abkarry rents for Fusly 1241 there was a decrease of Rupees 166, the amount being Rupees 15,176-13-0 of which Rupees 15,135-1-0 were collected within the Fusly. Extra Collections, principally on account of sale of Palmyra Trees and Leaves, amounting to Rupees 531-14-1, and Rupees 97-7-6, collected on account of arrears, raised the Gross Collections to 15,764-6-7 or Rupees 143-15-9 in excess of the preceding Fusly. In the charges* there was a decrease of Rupees 20-11-3 which being added to the increase in the Gross Collection makes the increase of Net revenue Rupees 164-11-0.'

'A balance of Rupees 41-12-0 remained outstanding on account of the Current demand of which Rupees 5 were recovered by the 17th September, the recovery of the remainder the Collector appears to consider doubtful, but promises to report further on the subject hereafter.'

Of the balance of Fusly 1240 which amounts to Rupees 132-9-6, Rupees 97-7-6 were collected previously to the date of the Collector's report on that Fusly, and the remainder was expected to be forthcoming shortly. It appears however that it has been found impracticable to realize any more of this balance, and the Board recommend therefore under the explanation* contained in the report now before them, that the sum still outstanding on account of Fusly 1240, which amounts to Rupees 35-2-0 may be written off.

SUNDRY SMALL FARMS AND LICENSES.

	RS.	A.	P.
Fusly 1240 ...	13,608	13	3
" 1241 ...	13,132	1	3
	476	12	0

The demand under this head amounted to Rupees 13,132-1-3, being below the demand for Fusly 1240 by Rupees 476-12-0.

The Current Collections amounted to Rupees 12,893-8-0; the Gross Collections [including Extra Collections Rupees 15-4-0, and arrears Rupees 886-11-1] to Rupees 13,795-9-9, being Rupees 814-8-1 in excess of the Gross Collections of Fusly 1240. There were no charges under this head.

Para 6.

	RS.	A.	P.
239	0	7	
201	6	5	
	37	10	2

Of the balance of Current revenue outstanding at the close of the Fusly amounting to Rupees 239-0-7. Rupees 201-6-5 were collected by the 15th September and the Collector states that the remainder will be collected from the parties by whom it is due as far as their Assets admit.

The Balance of Fusly 1240, which amounted to Rupees 889-11-1 has been realized with the exception of Rupees 3 which is stated to be irrecoverable and which the Board recommend therefore that the Collector may be authorized to write off.

STAMPS.

CURRENT COLLECTIONS.

	RS.	A.	P.
Fusly 1240 ...	13,089	13	0
" 1241 ...	12,169	5	0
	920	8	0

The amount realized from the sale of Stamps was Rupees 12,169-5-0, being Rupees 920-8-0 below the amount collected in Fusly 1240. This decrease is attributed to a diminution of Civil business in the Courts, and a considerable decrease in the trade of the Country.

Para 7.

The Gross Collections [including Extra Collections Rupees 81-10-8] amounted to Rupees 12,250-15-8 being Rupees 841-11-4 below the Gross Collections of Fusly 1240.

CHARGES.

	RS.	A.	P.
Fusly 1241 ...	2,330	7	9
" 1240 ...	1,210	12	7
	1,119	11	2

In the Charges there was an increase of Rupees 1,119-11-2 occasioned principally by the return of certain Stamps under the orders of Government, the amount of which was debited to this head. This increase in the charges being added to the decrease in the gross collections noticed above, makes the decrease in the Net revenue from this source amount to Rupees 1,961-6-6.

NET REVENUE.

9,920	7	11
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In the demand on account of the several items included under this head there was a decrease of Rupees 1,300-9-10 resulting from an increase of Rupees 274-11-11 in the tax on Cattle, and a decrease of Rupees 1,575-5-9 in the taxes on Looms and Shops, and Sheep, and Goats. This decrease the Collector attributes to the ravages of the Cholera, which destroyed many Shop-keepers and Weavers, and the depressed Market for Cloth, and to the unfavorable season for Sheep and Goats.

The Current Collections amounted to Rupees 60,525-14-6 to which being added Extra Collections Rupees 318-12-7, and Collections of arrears Rupees 2,183-1-0 the Gross Collections became Rupees 63,027-12-1 and exceeded the Gross Collections of Fusly 1240 in the sum of Rupees 486-10-5.

The Net revenue after deducting charges in which there was a decrease of Rupees 49-13-8, amounted to Rupees 58,867-8-3, being Rupees 536-8-1 in excess of the Net revenue of Fusly 1240.

NET REVENUE.

	RS.	A.	P.
1,314	0	3	
875	1	5	
	438	14	10

The balance of Rupees 1,314-0-3 which was outstanding at the close of the Fusly under review, was reduced by subsequent collections to the 15th September last, to Rupees 438-14-10, which the Collector states will be recovered hereafter.

Of the arrears outstanding at the close of Fusly 1240 which amounted to Rupees 3,452-12-2, Rupees 2,183-1-0 were collected in the Fusly under review, and Rupees 835-10-3 remitted under sanction of Government. The Collector proposes to report further concerning the remaining portion of this balance, the greater part of which he appears to consider irrecoverable.

	Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.
Salt	53,454	8 4	...	...
Sayer	...	...	4,205	12 4
Sea Customs	...	...	388	7 4
Abkary	164	11 0	...	...
Sundry small farms and Licences	814	8 1	...	...
Stamps	...	...	1,961	6 6
Mohturpha	535	8 1	...	...
	59,970	3 6	6,555	10 2
	6,555	10 2	...	...
Net Increase...	53,414	9 4	...	...

The annexed Memorandum shows the increase and decrease in the Net revenue derived from each of the extra branches of extra revenue in the fusly under review; from which it appears that there was a net increase on the whole amounting to Rupees 53,414-9-4.

124. A copy of the foregoing Proceedings we communicated to the Collector on the 6th December.

MANAGEMENT OF THE VASSAREDDY ESTATES FOR FUSLIES 1239 AND 1240.

125. On the 20th March 1832 we submitted to Government the following Extract from our Proceedings under date the 23rd February.

Proceedings, in Cons., 23rd Feby. 1832.	
From the Collr., 11th in Cons., 16th Sept. 1830.	
To do., 8th do. 8th Novr. "	
To do., 27th do. 27th Jan. 1831.	
To do., 22nd do. 22nd Aug. "	
From do., 20th do. 25th Aug. "	
From do., 15th do. 22nd Sept. "	

Read again the correspondence noted in the margin relative to the management of the Vassareddy Estates for Fuslies 1239 and 1240.

'The Board have been prevented from taking earlier notice of the report upon these
In Cons., 8th Novr. 1830. 'Estates for Fusly 1239, in consequence of the omission of the late
In Cons., 22nd Sept. 'Collector to supply certain information relative to the settlement of
'that Fusly required in their letter of the 8th November 1830, no
'reply to which was submitted until the 15th September last, within a month prior to the date
'of the report upon Fusly 1240.'

From the Collr., 11th in Cons., 16th Sept. 1830, para 16.

Statement No. 1, Col. 2.

	Mettah Demand Fusly 1239.	Increase above Fusly 1239.
1st Division.	Rs. A. P.	Rs. A. P.
Guntoor and Coorpaud ...	2,38,283 5 3	4,686 11 10
2nd Division.		
Chaybrole and Amurtaloor...	2,86,828 9 9	20,771 10 0
3rd Division.		
Rajapettah ...	1,65,280 6 10	3,470 6 11
Total...	6,00,411 5 10	28,928 12 9

	Mauganny Demand Fusly 1239.	Decrease
Cal. 3.	Rs. A. P.	Rs. A. P.
1st Division ...	828 6 7	2,498 15 5
2nd Division ...	18,350 9 2	
3rd Division ...	277 13 3	4,755 14 9
Total...	19,456 13 0	7,254 14 2
Deduct Increase in 2nd Division...		136 3 3
		7,118 10 11

Statement No. 1, Col. 4.

Col. 46, Current...	Rs. A. P.
Col. 53, Arrears...	64,792 13 11
	6,70,895 1 8

'The total demand on the Estate was thus Rupees 7,09,868-2-10,
'the collections within the Fusly amounted to Rupees 6,70,895-1-8
'leaving a balance of Rupees 38,973-1-2 due to the Estate in addition
'to the arrears outstanding at the commencement of the Fusly.'

'The total receipts in Fusly 1239 on account of the 1st Division, viz. Guntoor and Coorpaud,
'as per account current amounted to Rupees 2,06,457-4-11, and inclu-
'sive of the balance* in hand at the commencement of the Fusly, to
'Rupees 2,07,438-8-0. The disbursements in the same period, inclusive of Company's Kists,
'Sibbendy Charges, Advances for Cultivation, &c., amounted to Rupees 2,07,329-9-4 leaving a
'surplus of Rupees 108-14-8.'

'In the Second or Chaybrole division the gross receipts amounted to Rupees 3,26,575-13-0,
'and inclusive of the balance* of the preceding Fusly, to Rupees
'6,18,508-14-1. The disbursements including Sirkar Peshcush in full
'to the close of the Fusly, Sibbendy Charges, &c., were Rupees 2,99,102-13-11, leaving a surplus
'of Rupees 3,19,406-0-2.'

'The season of Fusly 1239 appears to
'have been favorable to dry cultivation, but a
'deficiency of water in the Tanks; and of
'seasonable rains, caused a failure in the
'Paddy, and red Paddy Crops. The conse-
'quence was that there was an increase in
'the Metta demand on each of the three
'divisions comprised in the Estate, and a
'decrease in the Mauganny demand on all
'except the Chaybrole and Amurtaloor
'Divisions in which there was a trifling in-
'crease of Rupees 136-3-3.'

47
83
'In the Rajapettah division the receipts amounted to Rupees 1,83,137-6-11, to which the
'surplus* at the commencement of the Fusly being added makes a
'total of Rupees 3,49,543-3-3. The disbursements amounted to Rupees
'1,43,934-15-4 leaving a surplus of Rupees 2,05,608-3-11.'

'The total amount of the gross receipts on account of the three divisions for the Fusly
'under review including the surplus brought forward from fusly 1238 amounted to Rupees
'11,34,490-9-4, the disbursements to Rupees 6,50,867-6-0 and the balance to Rupees 5,25,123-2-9,
'viz., Rupees 4,82,811-12-2 invested in Government paper, and Rupees 42,311-6-7 in Cash.'

'The Board sanction the above charges. The orders of the Board regarding the Collector's
In Cons., 6th Jan. 1831. 'Commission upon the surplus proceeds of these Estates for Fuslies
'1237-1238 and 1239, and the proposition for the appropriation of a
'portion of the surplus for public works, contained in the concluding para: of the report under
'consideration, were conveyed in the Board's letter of the 6th January 1831.'

16th in Cons., 20th October 1831. 'The Board proceed to take into consideration the report of the
'late Acting Collector upon the management of these Estates for
'Fusly 1240.'

'The season of Fusly 1240 appears to have been exactly the reverse of that of the preceding
Para 2. 'Fusly, having been very indifferent as far as the dry Crops were
'concerned; but in consequence of the Tanks having been well filled
'with water, the out-turn of the Wet Crops was much more favorable.'

'In the 1st, or Guntoor and Coorpaud division, there was a decrease in the Mettah* demand,
'to the extent of Rupees 24,924-10-4. The greater part of this decrease is stated by the Acting
'Collector to have occurred in the settlement under individual Muctas
'of 20 Villages held in Fusly 1240 under leases granted by the Zemindar,
'which expired at the close of that Fusly. Upon the subject of these and other Villages
'similarly situated, the Acting Collector addressed a letter to the Board under date 20th August
'last, in which he proposed that a reduction of $\frac{1}{4}$ should be made in the reputed Assessment
In Cons., 25th August 1831. 'fixed by the late Zemindar. The Board being aware that the system
'followed by most of the Zemindars in the Northern Circars was to
'rent out their villages at a rate higher than the renters in ordinary seasons could afford to
'pay, but which it was understood, that the Zemindar would not have recourse to, but would
'regulate the annual demand with reference to the produce and
To the Collr., 22nd in Cons., 22nd Sept. 1831. 'prices of the year,* directed that in the event of villages settled in
'this manner came under the management of the Collector it would
'be for him to exercise his discretion in making the collections in the same manner that the
'Zemindar would have done, but that upon the expiration of the leases he should consider
'himself at liberty to conclude such settlement with the Ryots as might appear to him reasonable
'and proper.'

'With regard to the observations contained in the 2nd para: of the report under considera-
'tion the Board think that probably the system pursued by the Zemindars, of letting their
'villages at an exorbitant rent may be considered as the primary cause of the deteriorated con-
'dition of the Coorpaud division, but Mr. Bruce's reasonings to shew that the Collector could
'not prevent that cause from producing all the ill effects that have resulted, although a Zemindar
'managing his own affairs might have done so, do not appear either clear or satisfactory. Most

of his observations upon this subject appear to be founded on the supposition of a necessary total absence of that discretionary power which the Board in the letter* above alluded to, observed, that the Collector ought of course to exercise in such cases.

* 22nd Sept. 1831.

In the Maugauny demand there was an increase of Rupees 4,564-3-0 the amount being Rupees 5,492-14-7.

Statement No. 2.

	RS.	A.	P.
Metta	2,13,368	10	11
Maugauny	5,492	14	7
	2,18,861	9	6
	1,33,293	4	2
	85,568	5	4

The total amount of the settlements of the 1st Division was thus Rupees 2,18,861-9-6, the Current Collections on account of which amounted to Rupees 1,33,293-4-2 leaving a balance of 85,568-5-4 due to the Estate by the renter and Ryots.

If the Metta demand on the 2nd Division there was a decrease of Rupees 3,763-2-10, but in the Maugauny settlement there was an increase of Rupees 18,177-13-1 this increase was occasioned by the extended cultivation consequent upon the repair of the Baupettah Tank. It is satisfactory to learn that the expected good effects have resulted from this work.

	RS.	A.	P.
2nd Division.			
Metta	2,53,065	6	11
Maugauny	36,523	6	3
	3,19,588	13	2

	RS.	A.	P.
COLLECTION.			
Metta	2,22,389	2	11
Maugauny	25,339	6	0
	2,48,228	8	11

Statement No. 3. Col. 26.

Col. 20.

Col. 23.

	RS.	A.	P.
3rd Division.			
DEMAND.			
Metta	1,64,898	7	7
Maugauny	9,707	5	1
Total	1,74,605	12	8

	RS.	A.	P.
COLLECTION.			
Metta	1,32,144	14	3
Maugauny	2,756	15	8
	1,41,901	13	11

Para 4.

There was a small decrease in the Metta demand on this division amounting to Rupees 390-13-8. In the Maugauny there was an increase of Rupees 9,429-7-10 the result being an increase in the total demand of Rupees 9,098-8-7.

The Current Collection amounted to Rupees 1,41,901-13-11 leaving a balance of Rupees 32,708-14-9. Of the Current Maugauny balance which amounted to Rupees 6,950-5-5 the Collector states that Rupees 2,497-13-5 had been collected up to the 15th September, and the remainder would be credited by the 15th of the ensuing month. The Metta balance only would be then outstanding which amounted to Rupees 25,753-9-4.

The total receipts on account of the three divisions of this Estate as per Account Current submitted by the Acting Collector amounted to Rupees 5,64,372-12-6 and inclusive of the surplus* of former Fuslies to Rupees 10,89,495-15-3.

* 5,25,123-2-9.

The disbursements including Sirkar Peshcush &c., [the demand on account of which was Rupees 5,40,737-7-4 of which Rupees 64,703-1-0 remain due] amounted to Rupees 6,02,368-6-6 exceeding the receipts of the year by Rupees 37,995-10-0.

The balance remaining in hand was thus Rupees 4,87,127-8-9 of which Rupees 4,84,788 are invested in Company's paper, and Rupees 2,339-8-9 remain in ready Cash. Although there was no Net surplus of the Fusly under review yet it appears that a portion of the surplus of Fusly 1239 has been invested in Company's paper in addition to the amount entered in the

Statement No. 5 which accompanied the report for that Fusly. The Collector is requested therefore to submit a similar statement for Fusly 1240, to be forwarded for the information of the Judges of the Sudr Udalt.

Agreeably to the directions contained in the Board's letter of the 8th November 1830

the Acting Collector has submitted a statement* shewing the amount of recoverable and irrecoverable balances due to the Estate to the end of Fusly 1240 from which it appears that of Rupees 4,02,392-3-6 which is the total amount due, Rupees 33,310-8-0 are considered recoverable, and the remainder amounting to Rupees 3,69,081-11-6 it is recommended may be written off. The Statement does not afford the whole information required by the Board's letter above cited, as to what proportion is due by renters and what by Ryots. As the Estate is under management by order of the Court, the Board do not think proper to direct the writing off of any balances due to the proprietor, but adverting to the system of management under which these balances have accrued the Collector will take care not to press any demand against the Ryots in a manner which might be regarded as oppressive.

Para 5. Para 10. Recoverable ... 33,310 8 0 Irrecoverable ... 3,69,081 11 6 4,02,392 3 6

The explanation contained in the 8th and three following paras of the report under consideration, upon certain points referred to in the Board's proceedings of the 14th October 1830, is considered satisfactory.

In consideration of the advantages which have resulted from the repairs executed in the Baupettah Tank the merit of suggesting and superintending which is represented as belonging to the Aumeen Yadavelly Venkiah the Board sanction the increase of his pay recommended by the Acting Collector from Rupees 100 to Rupees 120 per mensem.

126. A copy of the foregoing Proceedings we communicated to the Collector on the 20th March.

From the Chief Secy. to Govt., in Cons., 12th April 1832.

127. In reply to the above Proceedings we received the following letter from the Chief Secretary to Government dated 10th April 1832.

"I am directed to acknowledge the receipt of an Extract from your Proceedings dated the 23rd February last No. 97, on the management of the Vassareddy Estates for Fuslies 1239 and 1240."

"In the former of these years the total demand appears to have amounted to Rupees 7,09,868-2-10 and the Collections within the Fusly to Rupees 6,70,895-1-3 but in the latter year the total receipts appear to have fallen to Rupees 5,64,272-12-6 leaving a balance of Rupees 4,02,392-3-6 of which Rupees 33,310-8-0 only were considered by the Collector recoverable and the remainder 3,69,081-10-6 he has recommended to be written off."

"Your Board observe that the statement does not exhibit what sums are due by renters and what by Ryots, and until this point is ascertained it would not be judicious to write off the amount of the balance, but as soon as you receive this information, and a further report from the Collector as to those portions which may or may not be recoverable. (The Right Honorable the Governor in Council is of opinion that all desperate balances should be carried at once to profit and loss for reasons which have been frequently communicated to and acted upon by your Board, respecting the pernicious effects likely to occur from the accumulation of large outstanding arrears. The same causes which make this detrimental to the interest of the Company would operate in a similar manner against that of the Zemindar."

128. A copy of the foregoing letter was transmitted to the Collector on the 12th April with a request that he would at his earliest convenience furnish us with a report on the points referred to in the 3rd para thereof to enable us to determine the particular items of the outstanding balances which it might be expedient to write off."

129. Mr. J. Blackburne was appointed Collector on the 18th December 1832 in succession to Mr. Mason.

NELLORE.

EXTRA REVENUE FOR FUSLY 1240.

130. On the 16th January 1832 we submitted to Government the following Extract from our Proceedings under date the 5th of that month.

Proceedings, in Cons., 5th January 1832.
15th in Cons., 24th Novr. 1831.

"Read again the letter from the Principal Collector of Nellore noted in the margin, containing his report on the management of the Extra Sources of Revenue in that district for Fusly 1240."

"The following comparative Statement shews the Demand, Collection and Balance under each head for Fuslies 1239 and 1240 respectively."

	Fusly 1239.						Fusly 1240.					
	Settlement of Fusly 1240.	Collections to the 11th July 1830.	Extra Collections.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.		Settlement of Fusly 1240.	Collections on account of Fusly 1240 to the 11th July 1830.	Extra Collections for Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of Current revenue on the 12th July 1831.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Salt	5,34,239 8 7	5,34,229 8 7	752 1 3	5,34,981 9 10	...		4,61,008 0 6	4,61,003 0 6	985 4 9	4,61,988 5 3	...	
Sugar	4,11,329 6 3	1,12,454 16 9	82 12 10	1,12,537 10 7	2,474 8 6		1,15,573 9 7	1,10,823 0 2	298 0 11	1,11,121 1 1	4,755 9 5	
Salt Customs	15,103 15 11	15,103 15 11	253 0 5	15,357 0 4	...		12,835 18 6	12,835 13 6	69 8 9	12,905 6 3	...	
Abkary	23,558 11 6	23,829 10 5	35 0 4	23,864 10 9	129 1 1		25,411 0 0	28,139 5 4	12 4 0	23,151 0 4	2,271 10 8	
Sturdy Small Farms and Licences	118 1 0	116 1 0	...	116 1 0	...		399 10 6	399 10 6	...	399 10 6	...	
Stamp	16,331 9 0	16,234 9 0	...	16,234 9 0	...		13,934 0 0	13,934 0 0	29 8 1	13,963 8 1	...	
Mohurpala	19,396 0 8	19,596 0 8	72 8 8	19,668 9 1	...		21,703 10 4	21,703 10 4	69 12 4	21,803 0 8	...	
Total	7,24,168 4 11	7,21,504 11 4	1,195 7 0	7,22,700 2 10	2,693 9 7		6,59,955 12 5	6,43,928 8 4	1,461 6 10	6,45,392 15 2	7,027 4 1	

SALT.

COLLECTIONS.

	RS.	A.	P.
Fusly 1239...	5,34,229	8	7
" 1240...	4,61,003	0	8
	73,226	8	1
Inland Consumption ...	64,646	2	4
Exportation ...	10,857	10	0
by Sea ...			
Collections on account of Balance of Salt Sold ...	24	5	8
Total Decrease...	75,528	2	8
Deduct Increase in Sales for home consumption ...	2,301	9	11
Net Decrease...	73,226	8	1

* 92,159-0-5.

	RS.	A.	P.
Decrease of Gross Collections ...	72,993	4	7
Decrease of Charges ...	514	2	7
	72,479	2	0

SAYER.

DEMAND.

	RS.	A.	P.
Rented ...	1,14,052	5	5
Automatic ...	1,526	1	2
Total...	1,15,578	9	7

GROSS COLLECTIONS.

Rs. 1,12,746-14-4.

'The Net revenue after deducting charges* in which there was a decrease of Rupees

* Charges 2,003-9-0.

	RS.	A.	P.
Outstanding 11th July ...	4,755	9	5
Since realized ...	2,658	14	9
Remaining due...	2,096	10	8
Recoverable ...	1,765	7	7
Irrecoverable...	331	3	1
	2,096	10	8

'With reference to the remarks contained in Statement B. regarding a Balance of Rupees 306-15-3 due by the renter of Woodiagherry for Fusly 1239, the Principal Collector is requested

'The Collections from the sale of Salt in Fusly 1240 fell below those of the preceding Fusly in the sum of Rupees 73,226-8-1. The Memorandum entered in, the margin shows the amount of the increase which took place in the sales for home consumption, and the decrease in the sales for inland consumption and for exportation by sea. The result being the Net decrease specified above. The decrease of Rupees 64,646-2-4 in the sales for inland consumption is stated to have arisen from 'Lombadies, &c., not having resorted to the District in Fusly 1240 as in the preceding Fusly,' the decrease in the Ship sales took place in consequence of Salt not having been ordered for exportation in Fusly 1240 to the same extent as in the preceding Fusly.'

'The gross collections inclusive of Extra Collections Rupees 985-4-9, amounted to Rupees 4,61,988-5-3 being Rupees 72,993-4-7 below the gross Collections of Fusly 1239. In the charges* there was a decrease of Rupees 514-2-7 which being deducted from the decrease in the gross Collections makes the decrease of Net revenue Rupees 72,479-2-0.'

'There was an increase of Rupees 649-3-4 in the demand under this head for Fusly 1240, being the result of an increase of Rupees 1,270-1-9 in the rents, and a decrease of Rupees 620-14-5 in the portion retained under Amman, the Current Collections amounted to Rupees 1,10,823-2-0 being Rupees 1,631-13-7 below the Current Collections of Fusly 1239.'

'In the Gross Collections which include Extra Collections Rs. 298-11-0 and Collections of arrears, Rupees 1,625-13-8 there was a decrease of Rupees 675-10-1.'

'There was a balance of Rupees 4,755-9-5 outstanding at the close of the Fusly on account of the Sayer rents; of which the Collector states that Rupees 2,658-14-9 has been since realized and that, of the residue Rupees, 1,765-7-7 will be recovered hereafter according to agreements tendered by the renter, and Rupees 331-3-1 are irrecoverable the Board require further information regarding this Balance, before they can recommend that sanction be granted for writing it off.'

'to supply the information called for in Para 7 of the Board's proceedings dated 7th April last as to "whether there were any securities for the fulfilment of the contract on the part of the renter, and if so, why the balance is not to be recovered from them."'

'There was a decrease of Rupees 2,268-2-5 in the amount brought to account as Collections under this head in Fusly 1240. The Collector explains however that there has been since credited on account of the Fusly under review a sum of Rupees 1,726-1-11 being the collections from 16th June to 11th July 1831 which could not be brought into the accounts of that Fusly, owing to the accounts from the districts not having been received at the Huzoor in time. The actual decrease in the Collections is thus only, Rupees 542-0-6. The gross Collections including extra Collections Rupees 69-8-9, amounted to Rupees 12,905-6-3 from which being deducted charges [which amounted to Rupees 2,651-8-7 and were below the charges of Fusly 1239 in the sum of Rupees 125-5-7] the net revenue remaining was Rupees 10,253-13-8 being Rupees 2,326-4-6 below the net revenue of Fusly 1239.'

ABKARRY.

DEMAND.

	RS.	A.	P.
Fusly 1240 ...	25,311	0	0
" 1239 ...	23,958	11	6
	1,452	4	6

23,279-14-5.

561-0-1.

'In the Abkarry rents there was an increase of Rupees 1,452-4-6, the Current collections amounted to Rupees 23,139-5-4, being below the Current collections of Fusly 1239 by Rupees 690-5-1. In the Gross collections which include extra collections Rupees 12-4-0 and collections of arrears, Rupees 123-5-1, there was a decrease of Rupees 618-2-0.'

'The Net revenue after deducting charges* amounted to Rupees 22,718-14-4 being Rupees 592-3-7 less than the net revenue of Fusly 1239.'

'There was a balance of Rupees 2,271-10-8 outstanding at the close of the Fusly for the recovery of which the Collector reports that measures are "now taking."'

Para 10.

Sundry Small Farms and Licenses.

COLLECTIONS.

	RS.	A.	P.
Fusly 1240 ...	399	10	6
" 1239 ...	116	1	0
	283	9	6

'The collections under this head amounted to Rupees 399-10-6

'and exceeded the collections of Fusly 1239 by Rupees 283-9-6. The

'only item included under this head is the Fish tax.'

STAMPS.

GROSS COLLECTIONS.

	RS.	A.	P.
Fusly 1239 ...	16,234	9	0
" 1240 ...	13,963	8	1
	2,271	0	11

'In the Gross collections from the sale of Stamps there was a decrease of Rupees 2,271-0-11. The Net revenue after deducting

'charges which amounted to Rupees 1,357-3-9 and were less than the

'charges of Fusly 1239 by Rupees 254-12-2, was Rupees 12,606-4-4,

'or Rupees 2,016-4-9 below the Net revenue of Fusly 1239.'

	RS.	A.	P.
Fusly 1239 ...	14,622	0	1
" 1240 ...	12,606	4	4
	2,016	4	9

	Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.
Salt	72,479	2 0		
Sayer	604	7 7		
Sea Customs	2,326	4 6		
Abkarry	592	3 7		
Sundry Small Farms	283	9 6		
Stamps			2,016	4 9
Mohlturpha	2,188	5 4		
	2,471	14 10	78,018	6 5
			2,471	14 10
Net Decrease..			75,546	7 7

131. A copy of the foregoing proceedings we communicated to the Principal Collector on the 16th January.

132. With reference to the foregoing proceedings the following Extract from the Minutes of Consultation was forwarded to us in a letter from Government dated 25th January 1832.

“The above report shows a net decrease of Rupees 75,546-7-7 and the greatest proportion
of this deterioration arises from Salt. The Right Honorable the
Minutes of Consultation, 25th “Governor in Council has remarked an unusual falling off in the same
Jan'y. 1832. “Article in various other districts, and has noticed it to the Board of
“Revenue whose particular attention is requested to the subject the causes of this particular
“defalcation have been imperfectly and unsatisfactorily investigated and accounted for by the
“several Collectors.”

EXTRA REVENUE FOR FUSLY 1241.

133. On the 27th December we submitted to Government the following Extract from our Proceedings under date the 20th of that month.

Proceedings, in Cons., 20th
December 1832.

From the Princ. Collr., 13th
in Cons., 25th Octr. 1832

‘The Board proceed to take into consideration the report by the Principal Collector of Nellore upon the management of the Extra Sources of revenue in that District for Fusly 1241.’

The following comparative statement shows the Demand, Collection and Balance under each head for Fuslies 1240 and 1241 respectively:

Fusly 1240.										Fusly 1241.								
Settlement of Fusly 1240.	Collections to the 11th July 1831.		Extra Collections for Fusly 1240.		Total Collections of Fusly 1240.		Balance of Fusly 1240 on the 12th July 1831.		Settlement of Fusly 1241.	Collections to the 11th July 1832.		Extra Collections for Fusly 1241.		Total Collections of Fusly 1241.		Balance of Fusly 1241 on the 12th July 1832.		
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.			
Salt	4,61,003	0 6	4,61,003	0 6	955	4 9	4,61,958	5 3		4,33,675	1 3	4,33,675	4 3	3,335	2 7	4,37,010	6 10	
Sayer	1,15,578	9 7	1,10,823	0 2	298	0 11	1,11,121	1 1	4,755	9 6	1,10,231	10 5	1,02,384	5 9	332	3 1	1,02,616	8 10
Sea Customs	12,835	18 6	12,835	18 6	69	8 1	12,905	6 3			17,480	12 6	17,480	12 6	235	3 11	17,716	0 5
Alkarry	25,411	0 0	23,159	5 4	12	4 0	23,171	9 4	2,271	10 8	23,100	0 0	23,100	0 0	58	10 5	23,158	10 5
Sundry Small Farms and Licences	399	10 6	308	10 6			368	10 6			392	0 6	392	0 6			392	0 6
Stamps	13,934	0 0	13,394	0 0	29	8 1	13,993	8 1			16,100	2 0	16,100	2 0			16,100	2 0
Moolturpha	21,793	10 4	21,793	10 4	69	12 4	21,863	6 8			20,921	0 1	20,921	0 1	614	8 4	21,535	8 5
Total	6,50,955	12 5	6,43,928	8 4	1,404	6 10	6,45,332	15 2	7,027	4 1	6,21,900	13 9	6,13,953	9 1	4,005	12 4	6,18,958	5 5

'The total collections on account of Salt in Fusly 1241 including extra collections Rupees

SALT.		RS.	A.	P.
CURRENT COLLECTIONS.				
Fusly 1240	...	4,61,003	0	6
" 1241	...	4,33,673	4	3
		27,327	12	3
Decrease in Sales for home Consumption.		2,620	12	9
Do. for inland Consumption...		30,316	15	6
		32,937	12	3
Deduct increase in sales for exportation.		5,610	0	0
		27,327	12	3
Decrease of Current Collections		2,349	13	10
Deduct increase in Extra Collections		2,349	13	10
		24,977	14	5
Decrease of Gross Collections				

From 5th in Cons., 25th Janry. 1832.

'regarding their proceedings on the extra revenue of Nellore for Fusly 1240, and the subject 'will receive full consideration in their General Report on the Salt monopoly which will be 'submitted as a sequel to their proceedings on the same subject dated 1st September 1831. In 'the Extra collections which consisted principally of refunds of charges, and of Advances for 'manufacture, there was an increase of Rupees 2,349-13-10, which being deducted from the 'decrease in the ordinary collections, makes the decrease in the Gross Collections as noticed 'above Rupees 24,977-14-5.'

'The falling off in the sales for home consumption is attributed by the Principal Collector 'to the unfavorable nature of the season; the Merchants having been prevented from resorting 'to the pans in so great numbers as usual in consequence of the scarcity of pasture for their 'Cattle. The use of Earth Salt in some of the villages in the Cuddapah District bordering 'upon Nellore, is adduced as another cause of the decrease which has occurred. If the Principal 'Collector is satisfied from the information which he has received that the manufacture of Earth 'Salt is carried on in the villages mentioned in his report, he should bring the circumstance to 'the notice of the Principal Collector of Cuddapah.'

'The decrease in the sales for inland consumption which amounted to 30,316 Rupees is also 'attributed to the unfavorable nature of the season, and in a great measure to a practice which, 'the Principal Collector states is adopted in the neighbouring district of Chingleput, of sending

To the Collr. of Chingleput, 13th in Cons., 13th Decr. 'Peons to meet and invite the coming parties of purchasers, this 'practice has been repeatedly prohibited by orders of the Board, and 'they have again called the attention of the Collector of Chingleput

Para 2. 'to the circumstance here mentioned in order that he may take 'measures for enforcing the Salt rules more strictly for the future.'

'The increase in the amount derived from the sales for export by Sea is said to be owing 'entirely to the price having been raised in the Fusly under review from 30 Rupees per Garce of '120 Bengal Maunds to 35 Rupees per 100 Bengal Maunds. In the quantity sold there was a

G. M. 'decrease 145-160.'

CHARGES.		RS.	A.	P.
Fusly 1241	...	1,30,246	12	7
" 1240	...	32,159	0	5
		27,087	12	2
Fusly 1241	...	59,534	6	2
" 1240	...	42,700	4	1
		38,134	2	1

'In the charges there was an increase of Rupees 37,087-12-2 'occasioned by an increased disbursement on account of Salt purchased 'or manufactured in the Fusly under review the reason of this large 'increase should have been explained. The charges on this account 'for Fusly 1241 is observed to be nearly double what it was for Fusly '1240. The Net revenue after deducting charges amounted to Rupees '3,07,763-10-3, being Rupees 62,063-10-7 below the Net revenue of 'Fusly 1240.'

SAYER.

DEMAND.

	RS.	A.	P.
Rents	1,10,134	8	0
Aumanie...	97	2	5
	1,10,231	10	5

'In the amount of the sayer rents there was a decrease of 'Rupees 3,917-13-5, and in the demand under Aumanie a decrease of 'Rupees 1,429-1-9 the total decrease in this branch of revenue being 'Rupees 5,346-15-2.'

'The ordinary collections within the Fusly amounted to Rupees 1,02,284-5-9. Adding to 'these extra collections Rupees 332-3-1 and Rupees 4,206-4-1 collected on account of arrears, 'the Gross collections become Rupees 1,06,822-12-11 being Rupees 5,924-1-5 below the Gross 'Collections of Fusly 1240.'

* Charges 1,936-7-4.

* 1,04,886-5-7.

RS.	A.	P.
7,947	4	8
3,848	8	10
4,098	11	10

'There was a balance of Rupees 7,947-4-8 outstanding at the 'close of the Fusly on account of the Current demand. Of this 'Rupees 3,848-8-10 were collected by the 30th September last and 'measures have been adopted for the recovery of the remainder.'

'Of the Sayer balances entered in the Statement B. as outstanding on account of Fuslies

	RS.	A.	P.
Due by the renter of Woodiagherry			
Choukey	306	15	3
Balance due by renter in Fusly 1240.	331	3	1
	638	2	4

Proceedings, in Cons., 7th April 1831.

Para 7.

Do. in Cons., 5th Janry. 1832.

Para 9.

Para 8.

'previous to 1241 amounting to Rupees 1,949-11-10 the Principal 'Collector states that Rupees 1,311-9-6 are recoverable, and will be 'collected by instalments and that the remainder which consists of 'the items noted in the margin is irrecoverable being due by persons 'who are very poor. Regarding the former of these sums the Prin- 'cipal Collector has been twice desired to state whether there were 'any Securities for the renters, and if so, why they were not called 'upon to make good the balance. Further information regarding the 'balance for Fusly 1240 stated to be irrecoverable was required by 'the Board in their proceedings of the 5th January last. The Board 'cannot recommend that these sums be written off until the infor- 'mation called for has been submitted.'

SEA CUSTOMS.

	RS.	A.	P.
Fusly 1241	17,480	12	6
" 1240	12,835	13	6
	4,644	15	0

* 2,704-2-3.

'The ordinary collections under this head exceeded those of Fusly '1240 by Rupees 4,644-15-0. The Gross collections including Extra 'Collections Rupees 235-3-11 amounted to Rupees 17,716-0-5. The 'Net revenue after deducting charges* in which there was an increase 'of Rupees 52-9-8 amounted to Rupees 15,011-14-2 and exceeded the 'Net revenue of Fusly 1240 by Rupees 4,758.'

'In the Abkarry rents there was a decrease of Rupees 2,311, the 'amount being Rupees 23,100; the whole of which was collected 'within the Fusly.'

'Extra Collections Rupees 58-10-5 and collections of arrears Rupees 1,600-12-0 raised the 'Gross Collections within the Fusly to Rupees 24,759-6-5 from which 'being deducted the amount of charges* in which there was an 'increase of Rupees 19-3-9, the Net revenue remaining was Rupees '24,179-2-7 being Rupees 1,460-4-3 in excess of the Net revenue of 'Fusly 1240.'

* 580-3-10.

Sundry Small Farms and Licences.

The Collections under this head amounted to Rupees 392-0-6 being Rupees 7-10-0 below the Collections of Fusly 1240.

STAMPS.			
	RS.	A.	P.
Collections	16,109	2	0
*Charges	1,596	10	8
Net Revenue	14,593	7	4

There was an increase of Rupees 2,136-9-11 in the collections derived from the sale of Stamps in Fusly 1241. The Net revenue after deducting charges* in which there was an increase of Rupees 239-6-11 amounted to Rupees 14,593-7-4 being Rupees 1,897-3-0 in excess of the Net revenue of the preceding Fusly.

In the ordinary collections under the head of Mohturpha there was a decrease of Rupees 872-16-3, which the Principal Collector attributes to the departure of some Weavers in the Fusly under review. The Gross Collections including Extra collections Rupees 644-8-4 which consists of sums not included in the settlement of Fusly 1241 amounted to Rupees 21,565-8-5 from which being deducted charges,* in which there was a trifling decrease 11-6 the Net revenue becomes Rupees 21,349-13-11 being below the Net revenue of Fusly 1240 by Rupees 297-2-9.

	Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.
Salt				62,065	10	7
Sayer				5,856	15	9
Sea Customs	4,753	0	6			
Abkarry	1,400	4	3			
Sundry Small Farms &c.				7	10	0
Stamps	1,897	3	0			
Mohturpha				297	2	9
Total	8,115	7	9	68,227	7	1
Deduct Increase.				8,115	7	9
Net Decrease				60,111	15	4

In the total amount of the Net revenue from all branches of Extra revenue in Fusly 1241 there was a decrease amounting to Rupees 60,111-15-4 as shown in the annexed Memorandum.

134. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 27th December.

GRANT OF THE AMOUNT OF ALLOWANCE IN DEPOSIT TO PEDDA ANKAPANAIDOO ONE OF THE MEMBERS OF THE FAMILY OF THE ZEMINDAR OF CHOONDY.

135. Under date 16th August we submitted for the orders of the Right Honorable the Governor in Council the letter from the Principal Collector of Nellore noted in the margin and recommended under the circumstances therein stated that sanction might be granted for paying to Pedda Ankapanaidoo one of the members of the Family of the Zemindar of Choondy the sum of Rupees 609-4-5 being the amount in deposit on account of the allowance sanctioned by Government under date the 17th* July 1829 which he

	RS.	A.	P.
Total arrears at 20 Rs. per mensem from 12th July 1829 to 3rd August 1832	672	14	5
Deduct amount collected from the revenue of a Enam Village	63	10	0
Amount recommended to be paid	609	4	5

* In Cons., 23rd July 1829.

From the Actg. Secy. to Govt., in Cons., 3rd Sept. 1832.

had before declined to receive on the plea that it was not sufficient for his maintenance but which he had then signified his willingness to avail himself of.

136. Sanction for making the payment recommended above was granted by Government under date 28th August and communicated to the Principal Collector of Nellore on the 3rd September 1832.

BELLARY.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

From the Acting Secy. to Govt., in Cons., 30th Jan'y. 1832. Vide Para 131 of last General report.

137. The following letter was received from the Acting Secretary to Government in reply to an Extract from our Proceedings under date the 29th December 1831 relative to the settlement of the land revenue in the District of Bellary for Fusly 1240.

"The Right Honorable the Governor in Council regards with feelings of much interest the continued decline in the price of agricultural produce with which this district has had to contend under the circumstances which have lately occurred in Bellary it would perhaps have been inadvisable that too particular an investigation into the causes of that decline should have been instituted, and it was probably this apprehension as giving the Ryots reason to expect new remissions which deterred Mr. Robertson from entering more fully into a consideration of the subject, but it is one which forcibly demands his attention. From the table subjoined to the 10th Para of his report it appears that the price of Jawaree, the staple produce of the Black land Talooks, has fallen within the last five years from Rupees 114-6-0 to Rupees 79-6-0 per Garce, and that the gradations have been successively from 114 to 106-93-90-79 this rapid deterioration is not satisfactorily accounted for by the absence of demand in Kurnool, though no doubt the same cause in Countries beyond the Tumboodra would occasion very considerable pressure, for the Right Honorable the Governor in Council is of opinion that a state of things almost adequate in itself to the production of this effect may be found in the consideration that much of the Country both immediately and far, beyond that River has been within the last ten years gradually recovering from a distracted and desolate condition to one of abundance and uninterrupted tranquillity. Your Board also ascribe the decline and probably with great justice, in some measure, to the export of the precious metals by private as well as public remittances, and likewise to the change in the state of trade which besides diminishing the adventures of individuals has led to the discontinuance of the public investments by means of which much of the money paid as revenue was returned to circulation. It would be gratifying to know whether during the years adverted to the state of the Country generally has improved, and whether the decrease of price has been in any degree compensated by an increase of produce, an improvement is to be inferred from the 30th para of Mr. Robertson's report where he says that of the total number of Ryots, more than eight tenths had either enlarged their farms or continued to hold the same quantity of land as before, but on a reference to the general revenue statement No. 5 it is observed that the number of substantial Ryots (Dar) is less than those of the preceeding year by 1,332, and that the number of poor Ryots Nadar exceeds the same in the above year by 2,379. It is observed also that the agricultural stock of the Country has varied and that the number of ploughs is less in the late year by 666. The Right Honorable the Governor in Council likewise notices that 17,353 acres of black land were thrown up during the late fusly but from Mr. Robertson's observations in para 34 he concludes that this consists entirely of ground overgrown with nutt, or rendered otherwise unproductive. The greatest encouragement ought to be given to the extension of Cowles as established upon fixed principles as in Bellary, for it is understood that generally speaking, land of this kind at the expiration of the Cowles, when relinquished by those who undertook to cultivate it, is eagerly sought by the Poorer class of the Ryots. Its extreme fertility yields them an ample return, and the possession of it frequently raises them from a condition of great poverty to one of comparative substance, while the first holders of the Cowle are enabled from

"their large capital to break up new land, and by successively abandoning it to needy cultivators, "serve to elevate their circumstances generally to a better standard, and to increase the resources "of the whole Country. It is hoped that no causes will operate to obstruct this desirable end, "which is the main object for which the issue of Cowles has been so warmly encouraged."

"The Right Honorable the Governor in Council has learnt with regret that symptoms of "discontent had manifested themselves in the talooks of Harpunhully Howenbudgully and "Koodlegey but it is gratifying to know that the cause may be looked for in the example of "what was going on in Mysore, rather than in any thing which could furnish ground of com- "plaint against the Collector or the general management of the province. Too much "praise cannot be bestowed on Mr. Robertson for the temper and decision with which he met "this difficulty—he went at once into the disaffected districts, he suppressed the clamour of the "people by an immediate investigation, and maintained his authority unimpaired by a steady "resistance to their demands,—he prudently abstained from having recourse to any aid except "that which was at his own disposal, and the Right Honorable the Governor in Council is happy "to record his conviction that in the prompt removal of these disorders much was done by the "influence of Mr. Robertson's character as a Collector and the personal esteem which his "services have procured for him amongst the inhabitants."

"It appears that the Revenue of 1240 exceeded that of the preceding fusly by Rupees "1,34,449-10-0 which increase was entirely derived from irrigated land."

"The Right Honorable the Governor in Council is well pleased to hear that the proportion "of Enam cultivated by Ryots who have no puttahs from the Circar is yearly decreasing under "the operation of the Rules now in force for that purpose. The conduct of the Principal Collec- "tor with respect to the speedy adjustment of the "Kuttah towacoof" or small sums allowed to "lie over for future consideration, is very commendable, and it is satisfactory to observe that "the revenue of the district generally appears to have been realized with punctuality."

"The subject discussed in the 22nd and 23rd Paras of your proceedings will receive con- "sideration when you submit your final report upon it with the explanations of the Principal "Collector."

"The Right Honorable the Governor in Council fully concurs in your commendation of the "perspicuous and complete mode in which Mr. Robertson's accounts are prepared, and for the "reasons assigned sanctions the employment of eight extra Gomastahs during six months in the "year."

138. A copy of the foregoing letter was transmitted to the Principal Collector on the 30th "January 1832."

EXTRA REVENUE FOR FUSLY 1240.

Proceedings, in Cons., 22nd March 1832.

27th Jan., in Cons., 13th Feby. 1832.

139. On the 29th March 1832 we submitted to Government the following Extract from our Proceedings under date the 22nd of that month.

"Read again the report of the principal Collector of Bellary upon "the management of the Extra sources of Revenue in that District "for Fusly 1240."

"The following comparative statement shows the Demand, Collection and Balance under "each head for Fuslies 1239 and 1240 respectively."

	FUSLY 1239.						FUSLY 1240.					
	Settlement of Fusly 1239.	Collections to the 11th July 1830.	Extra Collections.	Total Collections of Fusly 1239.	Balance of Fusly 1239 on the 12th July 1830.		Settlement of Fusly 1240.	Collections on account of Fusly 1240 to the 11th July 1831.	Extra Collections of Fusly 1240.	Total Collections on account of Fusly 1240.	Balance of current revenue on the 12th July 1831.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Sayer	3,97,322	0 0	3,89,967	0 4	7,354	15 8	3,97,322	0 0	3,76,957	1 4	20,461	14 8
Alkary	2,53,352	13 0	2,53,911	2 1	4,641	10 11	2,53,428	7 0	2,47,419	10 10	9,008	12 2
Sundry Small Farms and Licences	18,820	0 0	18,151	13 11	677	11 1	16,533	9 0	14,234	2 3	2,299	6 9
Molurpna	2,35,653	5 0	2,31,803	10 0	3,764	11 0	2,32,473	9 0	2,76,109	0 8	6,364	8 4
Stamps	21,432	8 0	21,432	8 0	...	...	21,770	9 0	21,770	9 0	...	...
Total	9,81,705	3 0	9,08,356	2 4	10,439	0 8	9,74,623	2 0	9,36,490	8 1	38,137	9 11

The Board observe that the Principal Collector has omitted to enter the Extra Collections under each head in the printed Statement, and in Statement A, which accompanied the report now under consideration. From the Statement of Collections in the Bellary Province for Fusly 1240 submitted under date 12th December last it appears that these collections comprized the sums noted in the margin. The Board have not deemed it necessary to return the Statements in order that these sums may be inserted, but they request that the error here noticed may be rectified in the accounts which may be submitted with future reports.

The amount of the Sayer rents for fusly 1240 was Rupees 3,97,422, being Rupees 100 more than the demand for Fusly 1239. The Current Collections amounted to Rupees 3,76,957-1-4, leaving a balance at the close of the Fusly amounting to Rupees 20,464-14-8. Of this Rupees 4,368-9-5 have been subsequently collected, the actual balance on the date of the report under consideration being Rupees 16,096-5-3 part of which is stated to have arisen from the default of the Chittoor renters, and the rest is a balance due by the renters of the frontier Choukies of Raidroog, of which the Principal Collector states that he has suspended the demand in consequence of the heavy losses sustained by the renters owing to the late disturbances in Mysoor.

Para 2.

Para 3.

Current Col- lections	RS.	A.	P.
Arrears	3,76,957	1	4
	7,956	4	0
	2,84,943	5	4

CHARGES.	RS.	A.	P.
Fusly 1239	16,384	10	10
" 1239	15,120	15	2
	1,267	11	8

NET REVENUE.	RS.	A.	P.
Fusly 1239	3,80,101	10	10
" 1240	3,68,558	10	6
	11,543	0	4

ABKARRY.	RS.	A.	P.
Fusly 1239	2,58,562	13	0
" 1240	2,56,428	7	0
	2,124	6	0

* Charges 2,942-15-1.

* 2,50,605-12-6.

There was a balance of Rupees 9,008-12-2 outstanding at the close of the fusly which has since been realized with the exception of Rupees 134-9-3.

There was a decrease of Rupees 2,296 in the demand under this head owing to a reduction in the rent of Fruit trees, the produce of fusly 1240 having very generally failed. The Current Collections amounted to Rupees 14,234-2-3, to which being added Rupees 632-12-4, collected on account of arrears, the gross collections being Rupees 14,866-14-7 being Rupees 3,960-0-3 below the gross collections of fusly 1239. There were no charges under this head.

SUNDRY SMALL FARMS AND LICENSES.	RS.	A.	P.
Demand.			
Fusly 1239	18,820	9	0
" 1240	16,533	9	0
	2,296	0	0

Of the balance which was due at the close of the fusly amounting to Rupees 2,299-6-9 the Principal Collector states that Rupees 235-5-0 only were outstanding on the date of his report.

VEESABADDY & MOHTUR.
PHA.

DEMAND.	RS.	A.	P.
Veesabaddy	1,11,209	14	8
Mohturpha	1,71,203	10	4
	2,82,473	9	0

* 4,186-1-6.

+2,75,421-0-4.

There was a balance of Rupees 6,364-8-4 outstanding on account of this branch of revenue at the close of the Fusly which the Principal Collector states has been reduced by subsequent collections to Rupees 456-12-0.

STAMPS.	RS.	A.	P.
Collections	21,770	9	0
Deduct charges	21,46	1	1
	19,624	7	11

DECREASE.	RS.	A.	P.
Sayer...	11,543	0	4
Abkarry	4,056	11	3
Sundry small Farms and Licences	3,960	0	3
Mohturpha	7,453	5	3
Stamps	2,466	6	2
	29,479	7	3

SAYER BALANCES.

Para 13.	RS.	A.	P.
Due by the renter of Adwani	57	8	0
" Tadputtree	328	0	0
" Anantapoor	41	15	0
" Raidroog	10,560	3	5
" Muddugserah	5,108	10	10
	16,096	5	3

The balance due by the renters of Adwani, Tadputtree and Anantapoor which amounts in the aggregate to Rupees 427-7-0 is stated to have arisen in consequence of the recent suppression of the Earth Salt manufacture in certain places situated within their farms. The average produce of the Customs on that Article being equal to that amount. Under this explanation the Board recommend that this sum may be remitted.

Of the balance due by the Raidroog renter the Principal Collector reports that Rupees 560-3-5 will be recovered at an early period. The remainder he recommends may be remitted in consideration of the losses calculated by the Principal Collector at 26,728-10-5 of which Rupees 21,718 is the amount of the loss sustained by the Renter from the interruption which occurred in the trade in Betel owing to the late disturbances in Mysoor.

In the demand on account of Veesabaddy and Mohturpha there was a decrease of Rupees 3,184-12-0 resulting from a decrease of Rupees 3,566-12-8 in the latter, and an increase in the former of Rupees 382-0-8. The gross collections [including Rupees 3,498-1-2 collected on account of arrears,] amounted to Rupees 2,79,607-1-10, being Rupees 7,614-14-7 below the gross collections of Fusly 1239. In the charges* there was a decrease of Rupees 161-9-4 which being deducted from the decrease in the gross collections makes the decrease of Net revenue Rupees 7,453-5-3.

The collections from the sale of Stamps amounted to Rupees 21,770-9-0 from which being deducted the charges [which were below those of fusly 1239 in the sum of Rupees 195-8-10] the Net revenue was Rupees 19,624-7-11, being Rupees 2,466-6-2 less than the Net revenue of Fusly 1239.

From the annexed Memorandum it appears that there was a decrease in the Net revenue derived from each branch of Extra revenue in the Fusly under review, the decrease upon all amounting to Rupees 29,479-7-3.

The annexed Memorandum shows the particulars of the balance of Rupees 16,096-5-3 reported to have been due by the Sayer renters at the close of Fusly 1240.

From the Statement submitted by the Principal Collector it appears that there has been a decrease in the collections at the frontier Chowkies farmed by the Raidroog renter in fusly 1240 below the average Collection of the 5 years from fusly 1235 to 1239 to the amount of 36-5-1 per cent. "and the comparison with Fusly 1239 he observes, gives a result still more unfavorable." Under these circumstances the Board resolve to second the recommendation of the Principal Collector that the sum of Rupees 10,000 of the balance due by the Raidroog renter may be remitted.

It does not appear that the diversion of the Betel rent trade from its usual course has been detrimental to the general revenue of the country. "The charge of route, the Principal Collector observes, proved again to the Honorable Company as the Merchants settled the duties," at the Frontier Choukie [Siddapoor] of Canara and thus had to pay the Hawlut duty of that District instead of one duty of 5 per cent.

The amount of the balance due by the Muddugseerah renter, inclusive of expenses attending the attachment of his farm was Rupees 8,660-6-2 the Muddugseerah Frontier Choukies were taken under Amaunie in consequence of the default of the Chittoor renters in whose farm they were included. The adjustment of the balances due by these parties has already been under consideration, and the Board await a reply to a reference which it has been found necessary to make to the Principal Collector of the Northern Division of Arcot upon the submit. Upon the receipt of which they will be prepared to request the orders of Government regarding this item, in connexion with the other balances due by the Chittoor renters.

140. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 29th March.

141. The following letter was received from the Chief Secretary to Government in reply to the foregoing proceedings.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of an Extract from your Proceedings dated the 22nd March 1832, upon the management of the Extra sources of Revenue in the District of Bellary for fusly 1240, for which it appears that the total collections for the year amounted to Rupees 9,36,490-8-1, and that there was a decrease in the Net revenue of Rupees 29,479-7-3 below the revenue from the same sources in the preceding fusly."

"The Right Honorable the Governor in Council has been pleased agreeably to your Board's recommendation to authorize the balance of Rupees 427-7-0* due by the Renters of Adwani, Tadputtree and Anantapoor, which is stated to have arisen from the suppression of the Earth Salt manufacture in certain places within their farms to be remitted, as also the sum of Rupees 10,000† due by the Raidroog renter, in consideration of the losses which he sustained from the interruption in the trade in Betel by the late disturbances in Mysoor."

142. A copy of the foregoing letter was transmitted to the Principal Collector on the 9th April.

RELATIVE TO THE DEBTS OF THE LATE POLIGAR OF HURPUNHULLY AND TO THE REQUEST OF HIS WIDOW TO HAVE THE PAYMENT OF THE PENSION TRANSFERRED TO THE PRESIDENCY.

To the Actg. Chief Secy. to Govt., in Cons., 6th Aug. 1832.

143. Under date the 6th August we submitted to Government the following letter.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying two letters from the Principal Collector of Bellary the first dated the 16th Ultimo submitting a statement of the debts due by the late Poligar of Hurpunhully, the second dated the 20th Ultimo reporting on a petition presented to Government by Neelamajee 3rd widow of the late Poligar."

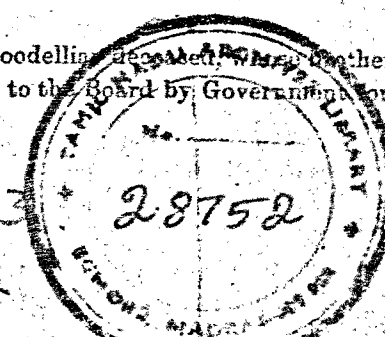
"On the death of the late Poligar in the year 1824 without issue, the Jaghire of Hurpunhully lapsed to the state, and as a provision for his three surviving Widows, the Government were pleased to grant an allowance equal to two thirds of the Net income of the Jaghire, to be shared among them in the proportions of six annas to the eldest Widow, and five annas to each of the other two, it being provided that on the death of each of these females her particular share should cease. This arrangement appears not to have been satisfactory to the Widows, who all at first declined to avail themselves of the bounty of Government. The eldest Widow Somamajee alone has since received her pension, Basamajee one of the younger Widows is dead and Neelamajee the 3rd widow who is stated to be now at the Presidency has never drawn her allowance."

"The Principal Collector in his letter of the 8th April 1830 proposed that the remaining one third of the Net revenue should be assigned for the liquidation of the Poligar's debts; the creditors to be paid by instalments proportionate to the principal of the debt due to each, but without interest. In submitting this proposal to Government the Board observed that they reserved the question for further consideration and would call for a detailed Statement of the debts with explanation of the circumstances under which they were contracted, and the nature of the transactions between the Poligar and the Creditors respectively."

"With his present letter the Principal Collector has submitted a statement of these debts, which he states has been prepared in communication with the family and principal Servants of the deceased, and such of the creditors as presented themselves. The principal of the whole debt according to this account amounted at the time of the Poligar's death to Rupees 85,311-6-9 which was reduced by the payment of a sum of Rupees 6,837-11-3, out of the Collections of the Jaghire before its attachment, to Rupees 78,473-11-6. If interest on the bonded debts up to the date of the Poligar's death should be allowed the aggregate would amount to Rupees 93,840-1-7."

"In explanation of the nature of these loans, and their large amount the Principal Collector observes that the income of the late Poligar was in every respect adequate to support him in comfort and respectability; but that, being a man of extravagant habits, it proved insufficient for his expenses and he borrowed money wherever he could find a lender."

"The Principal Creditor is Vellore Pachapa Moodellin, deceased, whose daughter Ramasawmy is the person whose petitions have been referred to the Board by Government for report. The



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"principal of the debt due to the Estate of Puchapa Moodelliar as shown in this statement is Rupees 32,325-2-0 or including interest to the time of the Poligar's death Rupees 44,095-7-8. Soon after the Poligar's death Puchapah Moodelliar filed a Suit in the Provincial Court of the Centre Division, against the three Widows for the recovery of his claims, who not appearing a decree was passed *ex parte* in favor of the Plaintiff, and an order was issued by that Court requiring the Collector to transmit the arrears of Pension due to the Widows to the Zillah Court for the satisfaction of the decree. The Collector declined to comply with this requisition and the grounds of his refusing to pay the pensions to any others than those to whom they were granted were approved by the Government. The amount stated in Ramasawmy's petition to have been decreed in favor of his late brother greatly exceeds that which appears to be due according to the accounts of the family, and the Principal Collector states that the allegation contained in the Petition of Ramasawmy that his brother had possession of the Villages said to have been mortgaged to him on account of the debt, is not true, as they never were out of the Jaghiredar's possession."

"Mr. Robertson has not submitted any recommendation in regard to the settlement of the Poligar's debts, nor does it appear which of the Creditors have appeared before him and in his opinion substantiated their claims by the production of vouchers or other evidence. It appears to the Board that although the creditors have no legal claim against the Government, yet in consideration of the circumstance of the Jaghire lapsing to the State on failure of heirs, an event which could not have been calculated on when the loans were made, these parties have a strong claim to liberal consideration. The Board would be inclined to recommend as an equitable and liberal arrangement that Government should undertake to discharge the principal of such debts as may be established before the Principal Collector and to allow interest thereon up to the time of the Poligar's death, at the rate which may be specified in the bonds, and that the Creditors should be paid by instalments in proportion to the amount due. Should the Right Honorable the Governor in Council approve of this principle of adjustment the Principal Collector will be instructed to make the further inquiries that are requisite and to submit the arrangement which he may propose for effecting a settlement with the several Creditors. It will be necessary that he should at the same time report what is the amount of that portion of the surplus funds of the Jaghire since its sequestration which it was proposed to set apart for the liquidation of the debts."

"The Board beg to suggest that the Petitioner Ramasawmy Moodelliar be referred to the Principal Collector of Bellary in order that he may produce before him the bonds which he holds and any evidence he may have to adduce in support of his claims."

"The Petition of Neelamajee received with Mr. Secretary Wheatley's letter dated the 16th December 1831 was forwarded by the Board on the 22nd of the same month to the Principal Collector of Bellary with instructions to state whether there appeared to him any objection to a compliance with her request, that her allowance might be paid to her at the Presidency and desiring to know whether there are any persons at Madras competent satisfactorily to identify the person of the Petitioner. On the 28th May following Mr. Robertson was reminded that his reply had not been received, and on a further reference from Government under date the 29th June last he was again called on for the requisite information. The Principal Collector's explanation is contained in his present letter."

To Govt., 7th in Cons., 7th Octr. 1830.

From do., 21st in Cons., 28th Octr. 1830.

To do., 10th in Cons., 10th Jan. 1831.

"Neelamajee represents that after the death of her husband, all the movable property of the family was disposed of by the Court in satisfaction of different decrees, that she was consequently obliged to contract debts and being unable to endure the importunities of her Creditors, came down to Madras; where she obtained loans and satisfied their demands. That she is now desirous of receiving at Madras, where she proposes to reside, the arrears of the allowance granted by Government for her support, and which remain undrawn to enable her to repay the sums which she has borrowed here, and on account of which she is threatened with arrest, unless they are immediately discharged."

"Mr. Robertson explains that the petitioner remained in the Bellary district upwards of five years after the death of her husband, during which time she obstinately refused any money allowance which was offered to her. Her object in coming down to the Presidency would appear to have been to endeavour to procure the acknowledgment of the Child which she wished to set up as a Son of the late Poligar, in the hope that Government might consent to continue the Jaghire to the family. Her conduct throughout the Principal Collector observes has been that of a silly misguided woman and directly opposed to the wishes of her friends."

Enclosure to Petn. received from Govt., in a letter, dated 6th in Cons., 22nd Decr. 1831.

"In reference to the Attorney's letter enclosed in Neelamajee's petition containing a demand on the part of a person named Keylasam Moodelliar for the payment of money lent to the extent of 30,000 Rupees the Principal Collector states that he cannot bring himself to believe that these are bona fide transactions, and appears to consider the present application as an attempt on the part of interested persons to obtain payment of the pension for their own benefit. He is convinced he states, that as long as Neelamajee remains at the Presidency she is not a free agent, and that whatever may be paid to her here will be eaten up by persons who have no proper claims upon her. The Board entirely concur in the view of the Principal Collector, and think that the request of the Petitioner should not be complied with."

"The Principal Collector states that he is aware of no individual at the Presidency competent satisfactorily to identify the person of Neelamajee."

From the Actg. Secretary to Govt., in Cons., 3rd Sept. 1832.

144. To the above we received the following reply dated 28th August 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 6th Instant No. 282, relating to the debts of the late Poligar of Hurpunhully in the District of Bellary and to a request from Neelamajee one of his Widows that the pension to which she is entitled may be paid to her at the Presidency."

"The Right Honorable the Governor in Council is disposed to give favorable consideration to the claims of the creditors of the late Poligar, for the reason that at the time the loans were contracted, they could not have calculated on the Jaghire escheating as it has done to the Government, but he does not consider that there are any grounds for allowing interest upon those debts, and he observes that the Principal Collector in the 26th para of his letter to your Board of the 8th April 1830 is opposed to the payment of interest. The Right Honorable the Governor in Council is pleased accordingly to sanction the proposition of the Principal Collector viz. that one third of the Net revenue of the Jaghire be assigned as a matter of grace, not of right, for the liquidation of the debts of the late Poligar Somashaker Naik and to revert to Government after the said debts are extinguished, each creditor to be paid proportionably to the Principal and without interest. Your Board will therefore be pleased to refer all private Creditors of the late Poligar and among them the Petitioner Ramasawmy Modelly to the Principal Collector of Bellary, before whom they must substantiate their debts."

"I am directed to acquaint you that the Right Honorable the Governor in Council is not disposed to comply with the request made by Neelamajee the widow, for the payment of her pension at the Presidency."

145. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 3rd September.

CUDDAPAH.

EXTRA REVENUE FOR FUSLY 1241.

146. On the 25th October we submitted to Government the following Extract from our Proceedings under date the 15th of that month.

Proceedings, in Cons., 15th Octr. 1892.

19th in Cons., 27th Sept. 1892.

'Read again the letter from the Principal Collector of Cuddapah noted in the margin containing his report upon the management of the Extra Sources of revenue in that district for Fusly 1241.'

'The following comparative statement shews the Demand, Collection and Balance under each head for Fuslies 1240 and 1241 respectively.'

Fusly 1240.										Fusly 1241.										
	Settlement of Fusly 1240.		Collections to the 12th July 1831.		Extra Collections.		Total Collections of Fusly 1240.		Balance of Fusly 1240 on the 12th July 1831.		Settlement of Fusly 1241.	Collections on account of Fusly 1241 to the 12th July 1832.		Extra Collections of Fusly 1241.		Total Collections on account of Fusly 1241.		Balance of current revenue on the 12th July 1832.		
	1	2	3	4	5	6	7	8	9	10										
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.		
Sayer	2,01,155	0 0	1,81,005	8 4	87	12 0	1,81,993	4 4	19,249	7 8	1,82,709	0 0	1,81,851	7 4	...	...	1,81,851	7 4	857	8 8
Abkarry	88,216	15 11	83,613	15 10	343	5 4	83,957	5 2	4,633	0 1	86,594	0 0	86,594	0 0	257	2 5	86,851	2 5	...	...
Sundry Small Farms and Licences	20,297	11 0	19,661	4 10	46	7 10	19,647	12 8	696	6 2	20,017	8 5	18,497	4 1	63	11 11	18,561	0 0	1,520	4 4
Stamps	...	...	20,807	13 0	944	0 8	21,841	13 8	...	...	...	...	20,105	4 0	823	8 10	20,928	12 10	...	...
Mohurpha	1,38,301	14 5	1,36,163	1 9	328	9 1	1,36,794	10 10	1,835	12 8	1,39,962	1 3	1,38,046	15 6	388	12 0	1,39,035	9 6	1,315	3 9
Total	4,48,001	9 4	4,42,484	11 9	1,750	2 11	4,44,234	14 8	26,414	10 7	4,39,282	9 8	4,45,634	12 11	1,533	3 2	4,47,228	0 1	3,693	0 9

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The amount of the Sayer rents for fasly 1241 was Rupees 1,82,709 being Rupees 18,446

SAYER.

SETTLEMENT.			
		RS.	A. P.
Fusly	1240...	2,01,155	0 0
"	1241...	1,82,709	0 0
Decrease	...	13,446	0 0

GROSS COLLECTIONS.

	RS.	A.	P.
Fusly 1241...	1,87,322	7	8
" 1240...	1,82,020	5	4
Increase ...	5,302	2	4

* 6,678-1-7.

Statement No. 3.

ABKARRY.

DEMAND.

		RS.	A.	P.
Fusly 1240	...	88,246	15	11
" 1241	...	86,594	0	0
Decrease	...	1,652	15	11

* 1,497-4-0.

NET REVENUE.

		RS.	A.	P.
Fusly 1241 ...	89,986	14	6	
" 1240 ...	82,519	12	0	
Increase ...	7,467	2	6	

Sundry Small Farms and Licences.

	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Orchards of Mango and Tamarind trees &c.	13,012	0	6	16,043	2	6	3,031	2	0	..	..	..
Privilege of taking Honey &c.	672	12	0	579	4	0	...	...	...	93	8	0
Diamond Mines	3,350	0	0	455	0	0	...	...	...	2,895	0	0
Privilege of sifting the Ashes of Gold-Smith's Crucibles &c.	669	8	0	719	8	0	50	0	0	...	...	...
Pagoda offerings	2,130	2	0	2,022	14	0	...	...	...	107	4	0
Price of Redwood, Teak and Palmyra Trees	463	4	6	197	11	11	...	...	...	265	8	7
Total...	20,297	11	0	20,017	8	5	3,081	2	0	3,361	4	7
							Deduct Increase...			3,081	2	0
							Net Decrease...			280	2	7

'The Current collections amounted to Rupees 1,81,851-7-4. The collection of Rupees 5,471-0-4 on account of arrears, raised the Gross Collections to Rupees 1,87,322-7-8 being Rupees 5,302-2-4 in excess of the Gross Collections of Fusly 1240.'

‘The Net revenue after deducting charges* in which there was ‘a decrease of Rupees 386-10-6 amounted to Rupees 1,80,644-6-1 and ‘exceeded the Net revenue of the preceding Fusly by Rupees ‘5,688-12-10. There was a balance of Rupees 857-8-8 outstanding ‘at the close of the Fusly of which Rupees 143-6-10 have been subse- ‘quently collected.’

'In the demand on account of Abkarry there was a decrease of 'Rupees 1,652-15-11 the amount of the rents being Rupees 86,594 'the whole of which was collected within the Fussy. The Gross 'Collections including extra collections Rupees 257-2-5 and arrears 'Rupees 4,633-0-1 amounted to Rupees 91,484-2-6.'

‘The Net revenue after deducting charges* amounted to Rupees 89,986-14-6 being Rupees 7,467-2-6 more than the Net revenue of Fusly 1240.

‘In the demand on account of Sundry Small Farms and Licences there was a Net decrease of Rupees 280-2-7, the particulars of which are exhibited in the annexed Memorandum. The decrease

‘under the head of
‘Diamond Mines arose
‘from there having been
‘some large Diamonds
‘found in Fusly 1240 of
‘a size to entitle the
‘Sirkar to a share in
‘the proceeds, by which
‘the Collections of that
‘Fusly were raised be-
‘yond the amount for
‘which the diamond
‘Mines were rented.’

GROSS COLLECTIONS.

		RS.	A.	P.
Fusly	1240 ...	19,777	6	11
"	1241 ...	19,268	8	3
Decrease	...	508	14	8

Statement No. 5. ~

STAMPS.

GROSS COLLECTIONS.

	RS.	A.	P.
Fully 1240, ...	21,841	13	8
" 1241 ...	20,928	12	10
Decrease ...	913	0	10

* 2,010-8-5.

NET REVENUE.

Fusly 1241...	18,918	4	5
" 1240...	19,752	1	2
Decrease...	833	12	9

ΜΟΝΤΟΥΡΦΑ.

RS.	A.	P.
1,39,962	1	3
1,38,301	14	5
1,660	2	10

* 2,057-11-5.

	Rs.	A.	P.
Increase of Gross Collections ..	3,356	7	0
Decrease of Charges ...	145	13	8
Increase of net Revenue ...	3,502	4	9

Statement No. 6.

'The Current Collections amounted to Rupees 18,497-4-1. The Gross Collections to Rupees 19,268-8-3 being Rupees 508-14-8 below the collections of Fusly 1240. There were no charges under this head.'

‘Of the Balance of Current revenue under this head, which amounted to Rupees 1,520-4-4 Rupees 53-2-8 have been collected since the close of the Fusly and of the remainder Rupees 53-12-7 recoverable, and Rupees 1,406-5-1 doubtful, the Collector will be pleased to pay the balance of Rs. 111-10-0 to the Government. The balance of Rs. 111-10-0 of this balance and his reason for considering the realization of so much to be doubtful.’

'The Gross Collections from the sale of Stamps, including Extra collections Rupees 823-8-10 amounted to Rupees 20,928-12-10 being Rupees 913-0-10 below the Collections of Fusly 1240. In the charges* there was a decrease of Rupees 79-4-1 which being deducted from the decrease in the Gross Collections noticed above makes the decrease in the Net revenue from this source Rupees 833-12-9.'

‘There was an increase of Rupees 1,660-2-10 in the settlement of this branch of Revenue, which is divided into Vceesabady and Baghyr Vceesabady; the increase in the former being Rupees 66-8-3 and in the latter Rupees 1,593-10-7. The Current Collections amounted to Rupees 1,38,646-13-6 to which being added extra collections Rupees, 388-12-0 and collections of arrears Rupees 1,517-8-2, the Gross Collections within the Fusly were Rupees 1,40,553-1-8 being Rupees 3,356-7-1 in excess of the Gross Collections of Fusly 1240. In the charges* there was a decrease of Rupees 145-13-8 which makes the increase of Net revenue from this source Rupees 3,502-4-0.’

‘There was a balance of Rupees 1,147-0-9 outstanding at the close of the Fusly on account of Mohturpha of which Rupees 658-3-1 are classed as recoverable and the remainder is represented to be doubtful.’

MEMORANDUM.

	Fusly 1240.		Fusly 1211.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Sayer	1,74,955	9 2	1,80,614	6 1	5,688	12 10	.....	.....
Atkarry	82,519	12 0	89,980	14 6	7,467	2 6	.....	.....
Sundry Small Farms and Licences	19,777	6 11	19,268	8 3	.....	.....	508	14
Stamps	19,752	1 2	18,918	4 5	.....	.....	833	12
Mohतरफा	1,34,992	14 6	1,38,495	3 3	3,502	4 9	.....	.....
Total...	4,31,997	11 10	4,47,313	4 6	16,658	4 1	1,342	11
Deduct Decrease...					1,312	11 5		
Net Increase...					15,315	8 8		

From the annexed Memorandum it appears that the result of the management of the Extra sources of Revenue in Fusly 1241 was a Net increase of Rupees 15,315-8-8. The Board consider this result to be satisfactory.

147. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 25th October.

BALANCES OUTSTANDING ON ACCOUNT OF LAND REVENUE AND EXTRA SOURCES
FROM FUSLY 1236 TO 1239.

To the Chief Secretary to
Govt., in Cons., 22nd November
1832.

148. The following letter was addressed to the Chief Secretary to Government under date 22nd November.

"I am directed by the Board of Revenue to request that you will submit for the orders of
"the Right Honorable the Governor in Council
"the accompanying correspondence with the
"Principal Collector of Cuddapah, upon the
"subject of certain balances outstanding on
"account of the land revenue and extra sources
"in that district for Fusly 1236/37/38 and 1239, which are considered to be irrecoverable."

"The balance of land revenue outstanding on account of the above mentioned fuslies, as
"reported in the Principal Collector's letter of the 26th September,
"last, amounted to Rupees 7,690-15-6* of which Rupees 82-12-0†
"were considered to be recoverable and the remainder, stated as a
"balance against Ryots who were either dead, or had deserted the
"Country, or were in poverty and unable to make good the demand.
"It appears from the Collector's subsequent report that, of the
"portion represented as recoverable, only Rupees 28-11-11 have been
"collected; and the Board recommend with reference to the letter
"from Government bearing date the 11th July 1826, that the
"remainder amounting to Rupees 7,662-3-7 may be written off to profit and loss."

"Of the balances outstanding on account of the extra sources of revenue Rupees 3,314-10-10
"are due on account of the Mohiturpha and Veesabady tax for fuslies
"1237/38 and 39, the greater part of this stands against the Patanis
"in the town of Cuddapah in the Chinnoor Talook who claim to be
"exempted from payment of the tax. The accompanying correspon-
"dence explanatory of the circumstances under which the demand against these parties was
"suspended, is herewith forwarded for the information of Government. The remainder of the
"Mohiturpha balance is due by persons who are dead, or absent or are unable from poverty to
"make good the amount due. Under these circumstances the Board recommend that the
"whole may be written off."

"The remaining balances are due on account of Sayer and Sundry Small Farms and
"Licences the amount being, on account of the former, Rupees 92-6-6 for Fusly 1237 and on
"account of the latter Rupees 236-0-11 for Fuslies 1236 and 1237. Under the explanation
"regarding these balances, contained in the Statement No. 3 which accompanied the Principal
"Collector's letter of the 16th Instant the Board recommend that these balances also may be
"written off."

	RS.	A.	P.
Land Revenue	7,662	3	7
Mohiturpha	3,314	10	10
Sayer	92	6	6
Sundry Small Farms	236	0	11
	11,305	5	40

"The total amount for writing off which the Sanction of Govern-
"ment is herein solicited is Rupees 11,305-5-40."

From the Chief Secy. to
Govt., in Cons., 31st Decr. 1832.

149. The sanction of Government for writing off the balances alluded to in the above letter was granted under date 28th December.

150. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 31st December.

RELATIVE TO CERTAIN BOUNDARY DISPUTES BETWEEN THE COLLECTORATES OF
NORTH ARCOT AND CUDDAPAH.

To the Chief Secy. to Govt.,
in Cons., 16th Feby. 1832.

151. The following letter was addressed to the Chief Secretary to Government under date 16th February 1832.

"I am directed by the Board of Revenue to transmit for the
"orders of the Right Honorable the Governor in Council the accom-
"panying letter from Messrs. MacDonald and Inglis Head Assistants to the Principal Collector
"of North Arcot and Cuddapah who it
"will be observed from the Correspon-
"dence noted in the margin were
"deputed by the Board's orders to
"inquire into and report upon certain
"boundary disputes which had arisen
"on the borders of these Collectorates."

"The merits of the several disputes appear to have been investigated by these officers with
"care and judgment. It will be observed that in the first and fourth instances of disputed
"boundary no decided opinion has been expressed altho' their sentiments on the points in dis-
"pute are sufficiently apparent. In accordance with their views the Board suggest that in the
"first case, the line drawn between the extremities of the Ghaut described in the first para of
"the report may be declared the boundary of the two Collectorates as contended by the inha-
"bitants of Avulbully in the Punganoor Samastanum, and that in the other case the determi-
"nation may be in favor of the people of the Commamuttaputty Hamlet in the Talook of
"Goorumcondah district of Cuddapah. They also recommend that in the three remaining cases
"reported upon the boundaries as defined by the Assistant Collectors may be declared to be the
"limits of the respective districts of Cuddapah and North Arcot."

"The Board beg to suggest the expediency of making the decision apply also to the limits
"of the jurisdiction of the Zillah Courts of Cuddapah and Chittoor. Of course it will not deter-
"mine any question regarding a right of property, and it may hereafter be revised if any
"judicial decision respecting the proprietary right to any of the land which has been in dispute
"shall render such revision expedient."

"The Board do not think proper to direct that the Cuddapah survey be considered the
"guide as to the boundary of these districts in all cases as recommended in the Report now
"submitted. Any disputes which may hereafter arise should in their own opinion be determined
"after examination into the respective merits of each case."

152. The adjustment recommended in the above letter was sanctioned by letter from
Government bearing date the 28th February 1832 and a copy of the
correspondence forwarded on the 5th March to the Principal Collectors
of Cuddapah and North Arcot.

From the Secy. to Govt., in
Cons., 5th March 1832.

BAUGANAPULLY JAGHIRE.

From the Chief Secy. to Govt., in Cons., 29th March 1832.

153. The following Extracts from the Minutes of Consultation under dates the 13th January and 13th March 1832 were forwarded for our information and guidance under date 16th of March.

Extract from the Minutes of Consultation, 13th January 1832.

"Read the following letter from the Principal Collector and Magistrate of Cuddapah."

"From the Principal Collector and Magistrate of Cuddapah.

States that the Resident at Hyderabad forwarded to him copy of his letter to Government intimating the Nizam's intention respecting the Jaghire of Bauganapully—observing thereupon—and adds, that it is the present intention of the Jaghiredar to take up his temporary abode somewhere within the Talook adjoining that district."

Here enter 6th January 1832.

"No mention having been made in the letter from the Principal Collector of Cuddapah dated 7th November 1831 of the Jaghire of Bauganapully being a dependency of this Government and no reference having been therein made to any former correspondence on the subject, the Right Honorable the Governor in Council presumed that the suggestion which the Principal Collector stated he had made to the Jaghiredar of the propriety of representing the state of the affairs to the Resident at Hyderabad was objectionable, and under that impression directed the letters dated 22nd November 1831 and 3rd January 1832 to be addressed to the Resident."

"In the letter from the Principal Collector of Cuddapah now recorded, allusion is made to a former correspondence on the subject of this Jaghire, and on reference to it, and to the 6th article of the Treaty with the Nizam dated 12th October 1800 upon which the instructions of Government to the Board of Revenue dated 11th November 1825 are founded, it clearly appears that the Jaghire of Bauganapully was by the said Treaty ceded in full and in perpetuity to the Honorable Company."

"In consequence of the reference now made to former correspondence, three letters from

From the Collr. and Magistrate of Bellary, 26th Sept. 1821.

From do. do., 24th August 1822.

From do. do., 29th January 1824.

"the Collector and Magistrate of Bellary as noted in the margin on the subject of this Jaghire have been discovered; and the Right Honorable the Governor in Council considers it necessary, with reference to what is therein stated and with a view to restore order and to provide for the due administration of Civil and Criminal Justice as well as to establish the authority of the Honorable Company over the District in question, that measures should

be taken for annexing it permanently to one, of the Divisions of the Ceded Districts. Resolved, therefore, as a preliminary step that a copy of the letter from this Government to the Board of Revenue dated 11th November 1825 be transmitted to the Resident at Hyderabad in order that he may make such communication on the subject to the Nizam's Government as he may deem necessary, or that, if he should not consider himself at liberty to take any steps in the matter without previous instructions from the Supreme Government, reference may be made either by him or by this Government to the Right Honorable the Governor General with a view to obtain them."

Extract from the Minutes of Consultation, 13th March 1832.

"Resolved accordingly that the Jaghire of Bauganapully be annexed to the Cuddapah Division of the Ceded Districts."

"Ordered that copy of this Resolution be furnished to the Resident at Hyderabad with reference to his letter of the 30th January 1832. And that copies of the papers noted in the margin be furnished to the Judicial Department in order that the necessary order of Council for placing the Jaghire within the Jurisdiction of the Zillah Court of Cuddapah, may there be prepared, with reference to the provisions of Regulation I of 1821."

To the Actg. Chief Secy. to Govt., in Cons., 10th Sept. 1832.

154. With reference to the foregoing letter we addressed the following letter to Government on the 10th September.

From the Princ. Collr., 21st in Cons., 26th April.
To do., 10th in Cons., 10th May 1832.
From do., 26th July in Cons., 6th Augt. 1832.

"I am directed by the Board of Revenue to request that you will submit, for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Cuddapah, relative to the Bauganapully Jaghire."

"By the treaty with the Nizam dated the 12th October 1800, all territory belonging to, or dependent on His Highness's Government to the South of the Toomboodra or of the Kistnah below the junction of the two rivers was ceded in full and in perpetuity to the Honorable Company, and the Jaghire of Bauganapully became a dependency of this Government. Apparently by some oversight, no steps were taken for introducing the authority of Government into the Jaghire; indeed the local Officers seem to have been for a long time in ignorance of its cession, and the Jaghiredar, remained in the uncontrolled management of the villages composing the Jaghire."

From Govt., 11th in Cons., 17th Novr. 1825.

From do., 16th in Cons., 29th March 1832.

In Cons., 29th March 1832.

To the Pl. Collr., 29th in Cons., 29th March.

"These circumstances having recently come under the consideration of Government, it was pleased to resolve, with a view to restore order, and to provide for the administration of Civil and Criminal Justice, as well as to establish the authority of the Honorable Company, that the Jaghire should be annexed to the Cuddapah Division of the Ceded Districts. A copy of the Minutes of Consultation received by the Board with the Chief Secretary's letter of the 16th March, was accordingly furnished to the Principal Collector and Magistrate of that District for his information and guidance."

"Mr. Lacon in acknowledging, on the 21st of April the receipt of this Resolution of Government, stated that the only step he had deemed it prudent immediately to adopt in pursuance of the orders contained in them, was to issue a Proclamation announcing the annexation of the Jaghire of Bauganapully to the Zillah of Cuddapah, and calling upon all the Creditors to attend either in person or by Vakcel, in order that he might be able to form some judgment of the Chief's affairs. The Principal Collector and Magistrate added that with the exception of certain villages in the possession of Nuseeb Khan and of one Chuzoogoree Goosame, there was a general disposition to submit to his authority; but that the Fort of Bauganapully in which were the family of the Chief, was occupied by a body of Arabs and Patans under Nuseeb Khan, in defiance of all authority, and towards whom he feared it would be necessary to resort to compulsory measures. With a view to the introduction of a system of Police, the Principal Collector reported that he had authorized the Tahsildar of the Talook adjoining to Bauganapully, as a temporary arrangement, to take cognizance of all cases that might be brought before him by the Village Officers, and requested instructions on the subject of the future revenue management of the Jaghire."

"The Board informed the Principal Collector that the orders of Government which had been communicated to him, appeared to have only in view to place the Jaghire within the jurisdiction of the Civil and Criminal Courts of Cuddapah and under his general control as Collector and Magistrate, and in order to form an opinion in regard to the measures which it might be thought proper to pursue in reference to the management of its revenues, it would be necessary to have information in regard to the tenure and terms under which the Jaghire had hitherto been held, on which points he was requested to make inquiry and report the result. The Board further desired that in the mean time no demand of revenue of any description should be made without express sanction having been first obtained; and requested the Principal Collector to explain the reasons which induced him to take steps with a view to inquiring into the private debts of the Jaghiredar."

"In his letter dated the 26th of July, the Principal Collector explains that he had been prevented from submitting his report at an earlier period owing to the obstinacy of the Patans in holding out for so long a time the Fort of Banganapully in defiance of his authority. The Sannuds and other documents which required to be examined being deposited in the Fort. It is not expressly stated, but the Board presume from the circumstance of these documents having now been obtained, that the contumacious Patans have submitted to the authority of the Principal Collector and Magistrate; and from a subsequent para: of his letter they observe that it had been found necessary to require the presence of a Military detachment which Mr. Lacon states he has been under the necessity of retaining at Banganapully for the present."

"The first Sannud of the Nizam's Government to the present family dated in the year 1764, conferred the Offices of Killadar of the Fort, and Fouzdar of the Purgunnah of Banganapully on Hussain Allee Khan, the grand father of the present Chief. The Jaghire annexed to those appointments appears to have been held on the usual Military tenure, on the condition of Garrisoning and maintaining the Forts in a state fit for defence, and of keeping up a certain body of Horse and Foot for service when required."

"The next Sannud from Tippoo Sultan dated in the year 1782, briefly confirms to Goolam Allee Khan the Son of Hussain Allee Khan the previous grant, but the Principal Collector states that it appears from the Despondies' accounts that the Jaghire was, notwithstanding immediately resumed, it is said on failure of Service, and never enjoyed under the Mysore Government. There is also another Sannud of the Nizam's Minister dated in the year 1790, confirming to Asad Allee Khan the brother, and Syed Goolam Allee Khan the Son of Hussain Allee Khan the previous grants made to Hussain Allee Khan and Fuzil Allee Khan. The grant to the latter conferred on him the Talook of Chunchulmulla now annexed to Banganapully."

"Under the circumstance above alluded to, the British Government have not hitherto exercised its powers of Sovereignty in respect to this Jaghire, but the Board concur with the Principal Collector in opinion that the Government is at liberty, if it sees fit, to impose, in lieu of the conditions and reservations named in the Sannuds, whatever amount of Pesheush it may deem equitable; or even to resume the Jaghire. From the statements submitted by the Principal Collector it appears that the Jaghire of Banganapully including the Chunchulmulla Talook comprises 69 villages, of which the Beriz in Fusly 1241 amounted to Mitty Pagodas 30,260, or M. Rupees 1,21,040; and with the exception of three small villages yielding 900 Mitty Pagodas, that no part of the Jaghire now remains in the possession of any of the members of the Jaghiredar's family, the whole having been mortgaged to different Creditors. The total Beriz of Fusly 1241 including Extra revenue, it appears amounted to Mitty Pagodas 35,273 or Rupees 1,41,104. The town duties comprehending Mohaturpha and other items are understood by the Principal Collector to be appropriated to the payment of the Asham Peons who have garrisoned the Fort."

"The information which the Principal Collector has as yet been able to obtain in regard to the resources of the Jaghire is probably defective, and the nature of the claims and the circumstances under which the Creditors have obtained possession of nearly the whole of its villages are not sufficiently explained; but before proceeding further in the investigation of these points the Board think it proper to submit the Principal Collector's letters for the information of Government, and to solicit they may be made acquainted with the general views of the Right Honorable the Governor in Council in respect to the future disposal of the Jaghire."

From the Acting Secy. to Govt., in Cons., 8th Octr. 1832. 155. In reply to the foregoing letter we received under date 2nd October 1832 the following Extract from Minutes of Consultation under the same date.

"The Board of Revenue not having expressed an opinion as to what may appear to them the proper course of proceeding as regards the Banganapully Jaghire, Resolved that they be requested to supply this omission, and to state with reference to existing circumstances, and to the provisions of Section II Regulation XXXI of 1802 the measures which in their opinion it would be practicable and advisable to adopt towards securing the just rights of Government and of the Jaghiredar and his creditors and preserving at the same time the public tranquility."

DEATH OF THE POLIGAR OF PUNGANOOR AND THE SUCCESSION OF HIS SECOND BROTHER TO THE POLLAM.

From the Acting Secy. to Govt., in Cons., 16th Jany. 1832. 156. The following letter was received from Government under date the 10th January 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 29th Ultimo No. 610, and to convey to you the sanction of the Right Honorable the Governor in Council for the proposed arrangement that the annual Pesheush of Punganoor shall be 51,000 Rupees for the first three years, that it shall be raised to 52,000 in the fourth, that a similar addition of 1,000 Rupees shall be subsequently made to it every alternate year until the fourteenth, and that thereafter there shall be an uniform annual increase of one thousand Rupees until it shall have attained in the twentieth the permanent standard of 63,000."

"The Right Honorable the Governor in Council entirely concurs in your suggestion of the expediency that a clause should be inserted in the Sannud of permanent settlement restraining the Zemindar from demanding more than the reduced assessment on any lands without the express consent of Government."

To the Chief Secy. to Govt., in Cons., 23rd Feby. 1832. 157. Under date 23rd February the following letter was addressed to the Chief Secretary.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Cuddapah, reporting the death of the Poligar of Punganoor."

"It will be observed from Mr. Lacon's letter that the Pollam is at present in charge of the Second Brother of the late Poligar, but that one of the Widows of the deceased is reported to be pregnant."

"It appears to the Board that until it is known whether a male heir shall be born to the late Poligar and the question of succession be determined, the fittest course to be pursued is to allow the second Brother to remain in charge of the Pollam and to suspend for the present, the issue of the permanent Sunnud, which the Principal Collector has been directed to prepare in pursuance of the orders of Government noted in the margin."

From the Secy. to Govt., in Cons., 19th March 1832. 158. The arrangement recommended above was sanctioned by Government under date 13th March.

159. On the 30th April we submitted to the Right Honorable the Governor in Council a letter from the Principal Collector of Cuddapah relative to a claim preferred by the 3rd Brother of the late Poligar of Punganoor to succeed to the Pollam in preference to the 2nd Brother on the ground that the said 2nd Brother was adopted by the Uncle of their late Father.

160. We stated to Government that it appeared from the 5th para of a letter from the Principal Collector dated the 14th April that the Widow to whom reference was made in the Board's letter to Government of the 23rd of February, had given birth to a female child, but that in the letter then submitted the other widow was reported to be pregnant.

161. Under these circumstances we observed that the question of succession was not likely to be determined for some months to come and therefore stated that we saw no necessity for disturbing the arrangements then in force which had received the sanction of Government.

162. On the 13th August we submitted to Government a letter from the Principal Collector in which he announced that the hopes of a male heir being born to the late Poligar had been extinguished by the miscarriage of the second widow, the first widow as previously reported by him having given birth to a female child and he requested instructions as to the succession.

163. In submitting this letter we made the following remark.

"On a consideration of the facts and circumstances stated by the Principal Collector the Board concur in opinion with him that the alleged adoption of Moomoody Peddah Chek Royal is not established. It seems to be clear from his conduct during the course of his life that the father of the two rival brothers did not consider the elder one as the adopted son of his own Uncle, whose funeral obsequies he himself performed, and to whose personal property he succeeded as heir at law, which is not denied by Veer Chek Royal; and it further appears that Moomoody Chek Royal joined with his other brothers in the performance of every prescribed ceremony on the occasion of their Father's death. The Board think that Moomoody Chek Royal should be recognized as the head of the Family and successor to the Pollam. As no Sunnud-i-Milkent Istemrar has yet been issued, it is for the Government at its discretion to determine to whom possession of the Zemindary shall be given, it having already been determined by the Sudr Udaulut that the Courts are not competent to adjudicate on such cases."

"It will of course be incumbent on Moomoody Chek Royal to make a suitable provision for his younger brothers and all of the members of his late brother's family; and the Board trust that thro' the mediation of the Principal Collector, a reconciliation between the brothers may be brought about, and such an arrangement effected as will be satisfactory to all parties."

From the Actg. Secy. to Govt., in Cons., 27th Augt. 1832. 164. In reply to the above we received a letter from the Acting Secretary to Government dated 24th August 1832 to the following effect.

"The claim of Veer Chek Royal rests upon the adoption of his elder brother Moomoody Pedda Chek Royal into another branch of the family by which his right to inherit from his natural Father, is forfeited. So far from the fact of the adoption being established the report of the Principal Collector contains strong if not conclusive evidence that the adoption never did take place. The Right Honorable the Governor in Council entertains no doubt upon this point and fully acquiesces in your Board's recommendation that Moomoody Pedda Chek Royal should succeed to the Pollam and be recognized as the Head of the Family, and authorizes you to carry the same into effect. He concurs in the expediency of Moomoody Chek Royal being required to enter into some arrangement for a suitable provision for the members of the family, as suggested in the concluding para of your letter."

165. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 27th August.

To the Chief Secy. to Govt., in Cons., 6th Decr. 1832. 166. The following letter was submitted to Government under date 6th December.

"With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Cuddapah dated the 17th Ultimo relative to the affairs of the Poonganoor family."

"Adverting to the division of interests that existed in the family the Board remarked that on Moomoody Chek Royal succeeding to the Pollam, it would be incumbent on him, as head of the family, to make a suitable provision for his brothers and the other members of his father's family; and they expressed a hope that after the question of the succession was settled, the Principal Collector would be able to bring about a reconciliation between the brothers. The Government were pleased to concur in these observations and the Principal Collector has accordingly endeavoured to mediate between the brothers but without success. He states that he sees no prospect of effecting such a settlement between them as would tend to satisfy the second brother, after the high expectation he had been led to form. The Poligar it seems has proposed to assign a yearly allowance of Rupees two thousand four hundred to each of his three brothers and separate allowances to the Widows of the late Zemindar and of his father's Uncle, amounting altogether to Rupees 9,600 per annum. The Board think that the proposal made by the Poligar is extremely liberal, more so indeed than the circumstances call for, and much more than the resources of the Pollam would appear to warrant. It does not seem to the Board desirable that any separate allowance should be assigned to the Female members of the Family who ought to depend on the Individuals at its head for protection and maintenance. They also think it inexpedient that the head of the family should be expressly bound to pay a specific and independent allowance to each of his younger brothers. The Poligar has shewn every disposition to provide liberally for them and it is better that Government should not interfere directly in the affairs of the family when it can be avoided. In respect however to the eldest of the brothers who preferred a claim to the succession in opposition to the Poligar

"it may be advisable to make an exception and the Board would recommend that in the event of his refusing to be reconciled to his brother and continuing to live separately an allowance of 100 Rupees per mensem should be assigned to him, which considering that the head of the family, besides supporting all its members, has to provide for the payments of his father's debts, is as much as he can be considered entitled to."

"The Board recommend that the honorary distinctions indicated in the 3rd para of the Principal Collector's letter be conferred on the Poligar."

From the Secy. to Govt., in
Cons., 10th Jan'y. 1833. 167. In reply to the foregoing we received the following letter
from the Secretary to Government under date 4th January 1833.

"I am directed to acknowledge the receipt of your acting Secretary's letter under date the 6th Ultimo No. 427, relative to the affairs of the Punganoor Family in the District of Cuddapah."

"The Right Honorable the Governor in Council concurs in your observations as to the manner in which provision should be made for the several members of the family, and considers that a specific allowance should only be granted to the Poligar's next Brother, and that the monthly stipend proposed by you viz. 100 Rupees will under the circumstances of the family be as much as he could have any title to expect."

"The Right Honorable the Governor in Council grants authority to confer on the present Poligar the same honorary distinctions as were conferred on his brother."

168. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 10th January 1833.

ON THE SUBJECT OF EXTENDING AND MAKING GENERAL THE RULES FOR COLLECTING FROM ENAMDARS
CERTAIN CONTRIBUTIONS IN AID OF TANK REPAIRS THRO' THE CEDED DISTRICT.

169. On the 7th April 1832 we submitted to Government the following Extract from our Proceedings under date the 29th March.

Proceedings, in Cons., 29th
March 1832. "The Board proceed to take into consideration a letter from
the Principal Collector of Cuddapah dated 23rd February submitting
In Cons., 1st March 1832. 'statements of Collections made from Enamdars on account of Tank
'repairs.'

Here enter 23rd February.

"The statements above noticed have been furnished at the desire of the Board in consequence of a refusal of certain persons holding Enam lands in the Budwail Talook to pay upon the demand of the Sub-Collector, a portion of the expense for repairing the Tanks by means of which their lands were irrigated."

"In considering the case of these parties a question of some importance has presented itself to the Board namely whether the right of the Government to collect from Enamdars a portion of the expenses of repairing Tanks &c., from which they thence derive benefit shall be enforced throughout the Ceded Districts according to the rules laid down by the Principal Collector in Fusly 1215."

"There is this difference to be noticed in Bellary and Cuddapah Divisions of the Ceded Districts that in the former the rules have never been enforced and in the latter some collections have been made every year without indeed any approach to regularity and never in full of the sum stated to be due. From Fusly 1214 to 1217 the Tuffreek was 22,094-0-1 on a total expenditure of 2,89,898-7-6 and of which only 8,871-12-9 were collected. From Fusly 1231 to 1239 the Tuffreek was 24,215-12-4 upon a total expenditure of 1,81,729-1-½ and of which only 5,685-1-6 were collected."

"It must be observed that during the same period the sum of Rupees 91,573-14-11 was expended in the repairs of Tanks irrigating Enam lands not liable to pay Tuffreek."

30th Sept. in Cons., 22nd
Decr. 1825.
Para 59.

Proceedings, dated 29th Decr.
1825.
Para 32.

To the Principal Collr. of
Bellary, 25th in Cons., 25th
July 1831.
From do., 17th in Cons.,
29th August.

"The Principal Collector of Bellary in his report upon the Settlement of Fusly 1234 adverting to the heavy disbursements for Tank repairs and increased cultivation of Enam lands recommended that the order of the former Principal Collector to assess Enam lands with a proportionate share of the expense should be revived. The Board in reply stated their opinion that it would be inexpedient to revive the order at that time particularly considering the restriction that is imposed in the cultivation of Enam lands. Mr. Robertson upon the question being again agitated in 1831 stated that his better experience induced him entirely to concur with the Board."

"The same order of the former Principal Collector of the Ceded Districts is the foundation for the demand in Cuddapah and the Board are of opinion that if yielded in Bellary the indulgence should be extended to Cuddapah."

"They observe that Mr. Dalzell was partly in error in informing the Sub-Collector that Tuffreek had been collected in Sidhout talook and that therefore he should persevere in demanding it in the Budwail Talook. From Fusly 1231 to Fusly 1239 not a Rupee was collected in Sidhout. In Fusly 1216 the small sum of Rupees 48-15-8 was collected and that appears the only amount ever paid by the Enamdars of Sidhout."

"There does not appear to the Board to be any reason for favoring the Budwail Talook, in particular and as from the Petitioners own statement they rented out their lands it is only just and equitable that they should pay a share of the expense incurred in repairs without which they could not have derived revenue from their lands."

"In the order for collecting Tuffreek in Fusly 1215 the former Principal Collector expressly ordered that it should only be collected where it had been usual and that for Enams paying Jodee or Quit rent the amount of Quit rent should be deducted from the assessment upon which the Tuffreek was to be calculated. The Board deem it proper to explain that their present remarks apply exclusively to Enam lands irrigated by Circular Tanks and that Enams under Duswundum Tanks are regulated by distinct rules."

"The Government in replying to the Board's Proceedings above quoted did not offer any observations on the subject of assessing Enam lands with a proportionate share of the expense of repairing the Tanks from which they are supplied with water. As however it appears to the Board that whatever order is issued in the present instance should be general as relates to the Ceded Districts they resolve to submit the question which appears to them to be one of considerable importance, for the instructions of Government adverting to the observation above alluded to relative to certain restrictions in the cultivation of Enam lands by Circular Ryots they

'observe that such restriction does not necessarily prove the expediency or necessity of yielding the right to collect Tuffreek.'

'If the principle of collecting Tuffreek should be declared correct and the practice deemed unobjectionable they would suggest that all arrears should be written off and that the demand should only commence from the present fusly, or if it should be thought preferable from the beginning of next year.'

From the Chief Secy. to Govt., 27th in Cons., 30th April 1832.

170. In reply we received a letter from the Chief Secretary to Government to the following effect.

"The principal of taxing Enamdars for Tank repairs in a just proportion to the amount of land which they hold free is perfectly equitable and if it could be acted upon in conformity to known rules it might be of essential benefit to the Government, but the Enams vary so much in amount and value, the tenure is so different in different Villages, so many of them are held as Service Maniums and those which have been conferred in charity on Bramins and Mussulmans belong in a great measure to persons in circumstances of such extreme indigence who have no means of cultivating the land themselves, and who generally sub-rent it at very favorable rates to Ryots, that it would be almost impossible to collect a general tax of this kind which local peculiarities would not render unequal. All Enam lands which are ploughed by ryots pay a tax (though an inconsiderable one) at present but the operation of even this light assessment has had the effect of driving the Ryots from the occupation of Enam and leaving the proprietors less means of bringing them into cultivation, so that an augmented tax however trifling it might be in amount, would serve to increase their difficulties. The Custom of the Country too differs on this subject in different parts of the Ceded Districts. In some Villages tanks were constructed under the express stipulation that the Enamdars should individually contribute to keeping them in repair. In others where the tanks have existed from a remote period, Government has generally borne the entire expense of their preservation. In such places the imposition of a new tax would be firmly resisted by the inhabitants and such is their aversion to the levy of any cess to which custom has not given a prescriptive right, that in Fusly 1230 when it was attempted to introduce a scheme of this kind the Ryots in several Villages resolutely declined to receive their puttass unless the obnoxious demand was removed."

"The amount hitherto actually collected from Enamdars has been very inconsiderable and in most Villages none at all. Having therefore been exempted from this imposition for so many years, the people have considered the measure as virtually abandoned and it is and has been always so reluctantly paid that the enforcement must be accompanied by a considerable degree of harshness. Its distribution must be unequally made and the sum is too small, when realized to aid in any material degree the particular exigency for which it is intended."

"Under these considerations the Right Honorable the Governor in Council is of opinion that it would be better to relinquish the project of effecting a general tuffreek for the repair of Tanks but as the power of calling upon the inhabitants for such contributions has been universally recognized and has rested with all the Governments of India from a remote era the Collectors should be instructed on all occasions to insist upon the fair proportion being paid by Enamdars, whenever the land belonging to them and irrigated by the Tanks requiring repair should equal one-fourth of the whole. Such a provision would be found in most cases an equitable arrangement, and might be adapted throughout. But of course there are some tanks the Enams under which may not amount to one fourth of the whole land and yet are by their particular tenure of Duswundum or otherwise liable to the tax, and there are some where

"the inhabitants have invariably contributed personal service if not pecuniary aid to the same and particularly in such secluded parts of the Country as are too distant for the usual resort of professed Tank diggers. These cases will of course remain on their former footing and not be affected by the rule now proposed."

171. A copy of the foregoing correspondence was transmitted to the Principal Collectors of Cuddapah and Bellary on the 10th May 1832.

172. Mr. W. A. Morehead and Mr. W. E. Lockhart were appointed Sub and additional Sub Collectors on the 7th February and 17th July 1832 respectively.

CHINGLEPUT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

173. On the 1st December we submitted to Government the following Extract from our Proceedings under date the 19th November.

Proceedings, in Cons., 19th Novr. 1832. In Cons., 6th Sept. 1832. 'Read again the report dated the 28th August last, on the settlement of the Land revenue of the District of Chingleput for Fusly 1241 submitted by Mr. Davis then Acting Collector, since appointed Collector.'

Considerable progress in the settlement had been made by the late Collector Mr. Cotton when Mr. Davis took charge of the District. The settlement completed by him amounted in the aggregate to Rupees 9,33,101-10-6, exceeding that of the previous year by Rupees 1,14,315-8-11, as shewn in the following comparative Statement.

	RS.	A.	P.
Fusly 1240...	8,18,786	1	6
" 1241...	9,33,101	10	7
	1,14,315	8	11

PARTICULARS.	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	Amount of Revenue.		No. of Villages.	Amount of Revenue.		No. of Villages.	Amount of Revenue.		No. of Villages.	Amount of Revenue.		No. of Villages.
	RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.	
1 Zemindaries in the possession of the Proprietors	897	2,76,605	1 5	598	2,71,178	4 4						
2 Shotriums	391	92,868	15 4	391	93,893	1 10						
3 Moota or rented permanently and for a term of years	8	1,134	2 10	8	1,134	2 10						
4 Rented.	1,006	3,70,608	9 5	997	3,65,211	9 0						
5 Sircar Villages	392	1,10,166	2 10	384	1,12,294	5 8						
6 Zemindaries reverted to Government and rented				7	2,443	4 0						
7 Amamie last year and rented this year				15	1,609	9 0						
8 Amamie last year and this year					58	0 0						
9 Amamie.	292	1,10,166	2 10	405	1,46,105	2 8						
10 Zemindaries resumed												
11 Rented last year and Amamie this year				2	1,423	1 4						
12 Amamie last year and this year	18	1,876	11 8	3	3,791	12 3						
13 Ryotwar Settlement	827	3,30,004	10 1	827	4,08,336	4 8						
14 Rent of Gardens at Gopavaram	18	1,970	10 7	13	1,988	12 0						
15 Total Sircar	1,555	4,40,018	8 2	1,261	3,62,098	13 0						
16 Total Zemindary and Sircar	2,361	8,14,626	0 9	2,261	9,28,910	6 9						
17 Quit Rent &c.												
18 Total	2,361	8,19,823	15 4	2,261	9,34,090	8 3						
19 Deduct Curramas, Mooras &c.												
20 Net Land Revenue	2,261	8,18,786	1 7	2,261	9,33,101	10 6						
21 Under the Collector's Management.												
22 Under the Amamie												
23 Land Revenue.												
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Although the settlement of Fusly 1241 as above shewn gave a result so much superior to that of the preceding year, it is deserving of remark that it falls short of the average collections of the last 31 years by Rupees 79,012-8-1.

LANDS PERMANENTLY SETTLED.

	RS.	A.	P.
Fusly 1240-607	2,76,605	1	5
" 1241-508	2,71,178	4	4
Decrease-0	5,426	13	1

The Jummah of the lands under a permanent settlement, amounted in the year under review to Rupees 2,71,178-4-4 being Rupees 5,426-13-1 less than in the previous Fusly, in consequence of the reversion to Government of four Mootahs, which were brought to sale for arrears, and bought in by the Collector, the revenue for which appears under its proper head. Of the current Demand Rupees 2,07,225-9-1 were collected up to the end of August last, leaving a balance then outstanding of Rupees 63,952-11-3.

The Estates of those proprietors who have not paid or made satisfactory arrangements for the payment of the balances due by them, have been advertized for sale in conformity with the Regulations. There is however a portion of the arrears due by Minor proprietors whose Estates have not been taken under charge of the Court of Wards for the recovery of which no immediate measures can be adopted further than attaching the lands and managing them through the Agency of servants employed by the Collector.

Under the head of Shotrium there is an increase of Rupees 1,030-2-6, of which Rupees 520-15-3 arises from the additional amount payable to Government by Noor Mahomed Soobadar, under the arrangement recently sanctioned, on account of the village of Tundalum granted to him in Enam. The remaining sum is a nominal increase caused by an adjustment on account of the remission allowed to the Ponnal Shotriumdar on account of the Palaveram Cantonment. Of the whole demand on account of the Shotrium Villages Rupees 70,949-12-10 were collected,

leaving a balance outstanding at the date of Mr. Davis's report of Rupees 22,949-5-0. The Collector states that the property of the parties by whom the arrears are due has been attached, and that he hopes to collect the greater part without delay. The punctual payment of the Government quit rent is an essential condition of the tenure under which these lands are held; and they are liable to be resumed on failure. The Assessment being in most instances very light, the Shotriumdars have the less claim to indulgence in their payments; besides the balance of Current revenue of Fusly 1241, the amount of arrears due on account of previous years is very considerable. The Collector has submitted a separate report on the subject of these balances which is now under the consideration of the Board.

Of the villages which were rented in Fusly 1240 being 392 in number, eight fell under the immediate management of the Officers of Government in Fusly 1241. The revenue yielded from the remaining 384 Villages, of which a settlement for the year was concluded with the inhabitants, exceeded the aggregate rental of the larger number of villages in the preceding year by Rupees 32,123, and the return of the same villages in that year by Rupees 33,930. Of the nine villages composing the four Mootahs which reverted to Government in the past year as noticed in para 4, five were rented out to the inhabitants at a small increase

‘Of 18 villages which were under Aumany management in Fusly 1240 the Collector concluded a lease for the year with the inhabitants of 15 villages for Rupees 1,609-9-0 being Rupees 685 below the amount of the peshcush fixed on them at the permanent settlement. The Eight villages above alluded to as rented in Fusly 1241, which the Collector was unable to settle on lease, yielded under Aumany in the late Fusly the sum of Rupees 3,791-12-3, being nearly double what they were rented for in the preceding year, but falling short of the permanent Peshcush by Rupees 1,290. The Collector has not explained why he was unable to effect a settlement with the inhabitants for these villages when the result of the division of the Crops appears to have been so favorable. There was a small increase, the Board observe in the revenue of the three villages which were under Aumany in both years.’

a small increase of Rupees 58 under the head of Enam land rented
ains to be the rent of 21 Cawnies of land in the Mootah of Chunambut,
enure, but which lapsed to Government in Fussy 1229, by the death of
the collections have hitherto been carried to account as extra revenue
ght under their proper head.'

The villages in which the settlement was made Ryotwar according to the Survey of assessment were the same in number as in the preceding Fusly; the result being an increase in the Net settlement of these lands of Rupees 78,331 above the settlement of Fusly 1240, as shewn in the following comparative Abstract.

[illegible]

	Fusly 1940.				Fusly 1941.				Increase.				Decrease.			
	Extent of Land.		Assessment.		Extent of Land.		Assessment.		Extent of Land.		Assessment.		Extent of Land.		Assessment.	
	Cs.	A.	Rs.	A. P.	Cs.	A.	Rs.	A. P.	Cs.	A.	Rs.	A. P.	Cs.	A.	Rs.	A. P.
Extent of land and assessment included in the settlement.	63,195	1 10 16	3,46,878	7 11	73,608	0	4,11,683	9 0	10,472	14 6/16	64,805	11 1	...	...	13,873	10 6
Deductions ...	...	...	23,568	7 7	...	...	9,724	18 1	...	...	...	...	...	...	...	...
Remainder ...	...	...	3,23,280	0 4	...	...	4,01,958	11 11	...	...	78,678	11 7	...	...	...	...
Add Quit rent, &c. ...	...	...	6,724	9 9	...	...	6,377	8 9	...	...	...	...	...	...	347	1 0
Total settlement...	...	...	3,30,001	10 1	...	...	4,08,336	4 8	...	...	78,331	10 7	...	...	...	...

From this table it appears that the increase in the settlement of Fusly 1241, mentioned in the preceding para, results from an increase of Cultivation to the extent of Cawnies 10,472, bearing an Assessment of Rupees 64,805, and from a decrease of Rupees 13,873 in the amount of the remission allowed from the standard assessment, compared with that of the previous year, owing to the more favorable nature of the season during Fusly 1241.

Description of Land.	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	Extent of Land.		Total of Assessment.		Extent of Land.		Amount of Assessment.	
	1	2	3	4	5	6	7	8
1	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Poonjah	10,826	134	45,181	12 10	40,167	6 40	2,181	12 1 5,914
Nunjah	42,827	15 6 16	12,98,410	5 9	3,63,214	8 5	69,804	2 11
Totocal	710	134	3,296	5 4	2,201	9 10	15	4 6
Total	63,135	13 11 3,16,578	711	53,608	0 1,11,823	9 6	64,805	1 1

The annexed table exhibits the extent and the assessment on the different descriptions of land included in the settlement of the year under review, contrasted with the same particulars of the settlement of Fusly 1240, from which it appears that there was an increase of Nunjah or Paddy cultivation of Cawnies 12,619 assessed at Rupees 69,804, and a decrease of Poonjah or dry land cultivated to the extent of Cawnies 2,181 bearing an assessment of Rupees 5,014-6-4, there was also a small decrease under the head of Totocal or Garden Cultivation. This result the Collector explains was owing to the nature of the season, which, though generally favorable, did not admit of the dry lands being cultivated to the same extent as in the preceding year, in consequence of the early rains of May and June having been partial. The late wet crops are also stated to have suffered in some degree from a similar deficiency of rain in the months of November and December.

From the detailed statement submitted by the Collector the Board remark that in addition to the fixed Assessment, an extra Assessment on account of a second crop has been charged on certain Poonjah lands. In their Proceedings under date 1st August 1831, the Board observed with reference to a similar item in the accounts of the settlement of last Fusly, that the levy of an Extra assessment on account of a second crop grown on Poonjah land appeared to be at variance with the principles of a survey fixed assessment, and required the Collector to explain the nature of the demand; adding that if the land had been converted from dry to wet, and had thereby become liable to an additional tax, according to the established rules, the amount should have been entered under its proper head. The Acting Collector has omitted to give the explanation required on this subject. From the Statement No. 13 it appears that of the

Extra Assessment imposed for second crops produced on Poonjah land, a portion was on account of Poonjah produce grown thereon, and a portion on account of rice cultivated on dry land as a second crop. That in the former case, the Extra Assessment was charged in part at half, and part at the full original assessment; and that in the latter instance part was charged at half and part at the full assessment borne by adjoining Nunjah land. It was explained to the late Collector in the Proceedings above referred to that the Extra Assessment on dry land converted into wet should be entered in the accounts under the head of Nunjah Mail Poonjah, to which direction the present Collector should have attended. The Board now request that he will explain upon what principle this extra assessment is regulated, and particularly when the practice of levying an extra assessment on dry land cultivated with a second Poonjah crop was introduced, and in what Talooks it obtains, if the Tahsildars have been furnished with any rules on this head, the Board request that a copy of the orders may be submitted to them.

From the Gross Assessment of the several descriptions of lands as entered above the usual deductions made at the settlement amounted to Rupees 9,724 being as already noticed Rupees 13,873-10-6 less than were allowed in the preceding year. The following statement exhibits the several heads of remission in Fusly 1241, in comparison with those granted in Fusly 1240.

	Fusly 1240.		Fusly 1241.	
	Rs.	A. P.	Rs.	A. P.
Remitted on account of Crops destroyed by drought	16,334	13 1	519	2 0
Do. on account of Crops washed away			138	3 9
Do. on account of the failure of a Second Crop	1,802	3 2	836	2 0
Do. on account of lands unproductive having been ploughed but not sown	1,341	14 10	1,982	0 8
	19,478	15 1	3,526	1 5
Do. on account of parts of fields unfilled	129	4 6	35	15 9
Do. on account of Crops that proved scanty	595	15 11	1,014	2 5
Do. on account of Waste land Cultivated on Cowle	2,319	10 4	4,032	13 7
Tazagary remission on Jastee warum	333	0 0	447	8 7
Other sundry remissions shewn in the Statement No. 12	166	2 4	165	15 0
Remitted in favor of the Villages of Godayembauum and Ooteewauum in the Chingleput Talook at the rates of 2 and 11 per cent., as usual	102	2 2	131	2 3
Discretionary Remissions	472	12 3	371	2 1
	4,119	8 6	6,198	11 8
	23,593	7 7	9,724	13 1

The principal item of remission, viz. on account of Crops destroyed by drought amounted in fusly 1240 to Rupees 16,334 in the late year, owing to the more favorable nature of the season, it was only necessary to deduct Rupees 519 on that account. The Board observe however that the amount deducted for land which though ploughed was not sown, was somewhat greater than in the previous year. The Collector does not explain the reason of this increase, but it may be presumed that it was caused by the deficiency of rain at the beginning of the cultivating season, preventing the ryots from sowing their poonjah lands after they were prepared to receive the seed. There is also an increase above the remission granted under the same head in the previous Fusly, on account of lands the Crops of which proved

'scanty. Considering the favorable nature of the season generally as described by the Collector, the circumstances should have been explained, which rendered it necessary to allow comparatively so large a remission on this account.'

'The deduction made on account of the remission from the full assessment, allowed, under the established rules, to persons who undertake the Cultivation of waste lands upon Cowle, amounted to Rupees 4,032-13-7. This however includes a sum of Rupees 187 deducted on account of land which tho' undertaken to be cultivated was left waste and entered separately in the General Register of Cowle lands marked 18 A, and the sum of Rupees 53-11-3 being established remission of Bilmuctah, or lands held on favorable rates, as exhibited in Statement No. 20. The full Assessment of the lands held on Cowle in Fusly 1241, to which they will eventually be liable on the expiration of the period, they are allowed to be held on favorable terms as the means of reimbursing the expenses incurred in reclaiming them, appears to have amounted to Rupees 6,044-9-2, the remissions granted on the conditions of the Cowle to Rupees 3,791-10-11, and the revenue immediately payable thereon to Rupees 2,252-14-3. It further appears that Cawnies 128-6 $\frac{8}{16}$ of land which have been brought under cultivation on the conditions of the Cowle, became liable on the expiration of the term of Cowle to the full survey assessment fixed thereon of Rupees 436-12-0. Among the lands taken up upon Cowle in Fusly 1241, were Cawnies 16-4 $\frac{1}{2}$ of waste Garden land situated in the village of Poolatoor in the Conjevaram Talook, recently held by Subidar Mahomed Noor Sahib on Shotriam tenure, and which has reverted to Government in consequence of his having been permitted to exchange it for other land. These lands are represented to have been much neglected while in the possession of the Subidar; and to have become greatly deteriorated in consequence. In their

proceedings on the settlement of Fusly 1240 the Board requested to be informed on what principles the demand on them had been regulated; observing that it appeared to have been fixed with reference to the description of the produce, and not the quality and capabilities of the soil. The Collector's report contains no explanation on this point, but in the concluding part of the remark annexed to the Statement No. 18 C it is stated that the terms on which the ground was granted for cultivation were determined by Mr. Cotton at his discretion in consideration of the great labour attending the cultivation of Plantain Gardens which would not yield any produce the first year. Adverting to the particular observations made by the Board on this subject, it was the duty of the Collector to afford them full explanation as to the actual state of the case. So far as they are able to judge from the information now before them, they still see reason to apprehend

that the principles stated by Mr. Viveash in his letter of the 31st August 1828 have not been attended to practically, and to consider it absolutely necessary that the accuracy of what has already been done should be ascertained before the same system is extended to other parts of the district. They therefore desire to be informed how the rate of assessment exhibited in Column 8 of the Statement No. 18 C has been determined, and if as they are inclined to suppose, the rate there shown is the Assessment leviable on Plantain Gardens under the old system the Collector will explain in what way he proposes to correct the error. The Board desire that the Collector will submit to them separately a report containing this information as early as practicable.'

	RS.	A.	P.
Gross Ryotwar Settlement...	4,11,683	0	0
Deductions ...	8,724	0	0
Remains Not Settlement...	4,01,958	0	0
Add Quit rent &c.	6,377	0	0
Total...	4,08,336	0	0

'The remaining items of remission do not call for any particular notice from the Board. The Net settlement after the above deductions amounted to Rupees 4,01,958, and including Quit rents, Jodee &c., to Rupees 4,08,336 as shewn in the statement entered above.'

'The Collections from the lands under Ryotwar settlement up to the end of August, amounted to Rupees 3,96,044-1-5 leaving a balance of Rupees 12,292-3-3, or a fraction more than three per cent of the Current Demand. The Collector states that he has adopted measures for realizing so much of these balances as may be recoverable, and that he hopes to collect the greater part without delay.'

'The Collector has submitted a statement of the arrears outstanding on account of Fusly 240, amounting in the aggregate to Rupees 1,913-0-5 of which Rupees 1,156-11-11 are stated to be recoverable and Rupees 756-4-6 irrecoverable, which latter sum he recommends may be written off to profit and loss. Whatever amount is recoverable should be collected without delay, but the Collector will be careful not to harass and reduce the ryots to poverty by the sale of their property. The amount considered irrecoverable includes Rupees 222, on account of loss of produce in the Arany Talooks of Peddapolliem and Munemungalum. The Collector should have explained fully the nature of this item. The greater portion of the remainder of the arrears is due by poor ryots in the Talooks under Ryotwar settlement; Rupees 160 are due by insolvent renters in the Peddapolliem Talook, and Rupees 49-12-0 by a defaulter deceased. Under the representation of the Collector that the above amount of Rupees 756 is irrecoverable the Board resolve to recommend that it be written off.'

	Net Increase.			Decrease.			Increase.			Baliz of Fusly 1241.			Baliz of Fusly 1240.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Land Revenue	8,18,736	1	79,33,101	10	6,120,833	11	121	9	0	73,000	0	0	73,000	0	0	
Sayer	72,875	0	0	0	0	0	3,000	0	0	3,477	4	10	4,051	4	11	
Abkary	70,000	0	0	0	0	0	40,319	0	0	5,51,530	2	0	7,183	11	10	
Sundry small farms and Licences	4,051	4	11	574	0	1	381	12	7	12,901	1	0	13,387	10	0	
Salt	4,14,310	12	0	436	8	0	44,225	11	7	26,24,042	4	2	5,80,777	1	26,24,042	
Mekurupha	6,131	15	3	1,000	8	7	9,15,57,142	14	81	15,57,142	14	81	13,03,563	2	9,15,57,142	
Stamps	13,387	10	0	7,578	11	7	81	5	139	13,03,563	2	9,15,57,142	13,03,563	2	9,15,57,142	
Total	5,80,777	1	26,24,042	4	44,225	11	44,225	11	7	26,24,042	4	2	5,80,777	1	26,24,042	
Grand Total	13,03,563	2	9,15,57,142	14	81	5	81	5	139	13,03,563	2	9,15,57,142	13,03,563	2	9,15,57,142	

'In the annexed table the whole of the revenues of the Chingleput district derived from the land and other sources in Fusly 1241 are exhibited in comparison with those of the preceding year, the result being a Net increase of Rupees 1,57,580-11-11. The particular causes of the increase and decrease in the items of extra revenue will be noticed by the Board in their review of the Collector's management of those branches of revenue.'

'The gross collections realized within the fusly, from all sources, amounted to Rupees '14,68,914, and the Charges of management, exclusive of advances recoverable, to Rupees '3,14,635 being about 22-6 $\frac{11}{16}$ per cent. on the revenues.'

'In concluding his report the Collector has alluded to the subject of the revision of the 'Survey. Mr. Cotton the late Collector having been transferred to the charge of the 'Collectorate of Madras before he was prepared to submit to the Board the result of his 'examination of the Survey field assessment formed by his predecessor Mr. Viveash, which 'he was instructed to make with the view of putting the Board in possession of the information 'necessary to enable them to judge as to the propriety of either modifying or confirming it; 'that important duty will now devolve upon Mr. Davis, the present Collector. In the instruc- 'tions to his predecessors on this subject the Board pointed out the principles which should have 'been followed in determining the assessment, the nature of the investigation which should 'now be made, and the particular points on which information is desired by them. The Collector 'should in the first place consider well all that has passed on the subject, and after making 'himself master of the principles which the Government and the Board intended to be observed, 'he should proceed carefully and minutely to examine the whole work, noticing in what parti- 'culars those principles have in practice been departed from; he should consider the assessment 'of the lands in the other Talooks relatively with that in the assessed villages of the Chingleput 'Talook which was fixed by Mr. Smalley in fusly 1233, with the Assessment payable on the same 'lands under the system of the Permanent Settlement and when practicable, with the assessment 'of the frontier villages of the Northern Division of Arcot. The result of this inquiry should 'be accurately and clearly stated, and the whole laid before the Board in such a shape as to 'enable them to have a clear and distinct view of the subject. The Collector should be careful 'to avoid forming hasty opinions, and will remember that unless the task is well performed 'little advantage will result from it.'

174. A copy of the foregoing Proceedings we communicated to the Collector on the 6th December.'

EXTRA REVENUE FOR FUSLY 1241.

175. On the 30th October we submitted to Government the following Extract from our Proceedings under date the 25th of that month.

Proceedings, in Cons., 25th
Octr. 1832. 'Read again the report of the Collector of Chingleput upon the
22nd Sept. in Cons., 1st 'management of the Extra sources of revenue in that District
Octr. 1832. 'for Fusly 1241.'

'The following Comparative Statement shows the Demand Collection and Balance on account 'of each branch for Fuslies 1240 and 1241.'

	FUSLY 1240.						FUSLY 1241.					
	Settlement of Fusly 1240.	Collection to the 12th July 1831.	Extra Collections.	Total Collections of Fusly 1240.	Balance of Fusly 1240 on the 12th July 1831.		Settlement of Fusly 1241.	Collection on account of Fusly 1241 to the 12th July 1832.	Extra Collections.	Total Collections on account of Fusly 1241.		Balance of current revenues on the 12th July 1832.
	1	2	3	4	5		6	7	8	9	10	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Salt	414,310	12 0	4,14,310	12 0	3,508	11 9	4,17,877	7 8	...	...	...	...
Sayer	72,875	7 0	72,860	6 3	48	11 0	72,902	1 3	15	0 9	...	...
Sea Customs	...	...	...	...	...	...	...	...	...	...	...	...
Alkary	70,000	0 0	70,000	0 0	30	0 6	70,030	0 6	...	...	...	...
Strudy Small Farms & Licences	4,051	4 11	3,193	9 2	16	3 11	3,214	13 1	832	11 9	...	...
Molurphie	6,151	13 3	4,172	12 10	2	12 7	4,175	9 5	1,970	2 5	...	...
Stamps	12,387	10 0	12,387	10 0	1,066	4 7	11,483	14 7	...	...	...	...
Total	5,80,777	3 2	5,77,930	2 3	4,760	12 4	5,82,690	14 7	2,816	14 11	...	...

'In the Collections from the sale of Salt there was an increase of Rupees 40,219-6-0 occasioned, as the Collector states, by there having been an increased demand for the Article in the Fusly under review. The Current collections amounted to Rupees 4,54,530-2-0; the gross collections to Rupees 4,55,616-8-0.'

CHARGES.			
	RS.	A.	P.
Fusly 1210	82,835	5	7
" 1241	75,115	11	1
	7,719	10	6

Statement No. 1, Col. 6.

'The Net revenue after deducting charges, amounted to 3,80,500-12-11 and exceeded the Net revenue of Fusly 1240 by Rupees 45,458-10-9.'

'The Sayer rents amounted to Rupees 73,000 being Rupees 124-9-0 more than the rents of Fusly 1240, the whole demand was realized within the Fusly. In the gross Collections which amounted to Rupees 73,052-1-10 there was a decrease of Rupees 8,153-14-10, in consequence of their having been a larger amount of arrears collected in Fusly 1240. The Net revenue after deducting charges in which there was a decrease of Rupees 1,904-9-11 amounted to Rupees 69,709-14-11 being Rupees 6,249-4-11 less than the Net revenue of Fusly 1240.'

ABKARRY.			
	RS.	A.	P.
Fusly 1241	73,000	0	0
" 1240	70,000	0	0
	3,000	0	0

CHARGES			
	RS.	A.	P.
Fusly 1240	11,212	10	5
" 1241	1,494	1	11
	9,718	8	6

Statement No. 1.

'The Net revenue amounted to Rupees 71,536-10-4 being Rupees 2,100-15-1 in excess of the Net revenue of Fusly 1240.'

SUNDY SMALL-FARMS AND LICENCES.

	RS.	A.	P.
Fusly 1240	4,051	4	11
" 1241	3,477	4	10
	674	0	1

'The total Collections including Extra Collections Rupees 75-3-2 and Rupees 805-7-9 collected on account of arrears, amounted to Rupees 3,392-11-2 being Rupees 830-15-9 below the Collections of Fusly 1240. There were no charges under this head. A balance of Rupees 965-4-7 remained outstanding at the close of the Fusly on account of the Current demand of which Rupees 853-15-0 have since been collected, and the remainder will be collected as soon as possible.'

'In the charges there was a net decrease of Rupees 7,719-10-6. A decrease of Rupees 3,515-5-7 occurred in the shipping charges in consequence of the quantity shipped to Bengal having been less; and the amount of manufacturers' share was less by Rupees 3,185-15-7 than in Fusly 1240, in consequence of Salt having been manufactured in considerable quantities at pans where the Coodeewarum was less.'

'In the Abkarry rents there was an increase of Rupees 3,000 the amount being Rupees 73,000 which was all collected within the Fusly. The Gross Collections amounted to Rupees 73,030-12-3 being Rupees 7,617-9-5 below the gross collections of Fusly 1240 in consequence of the amount of arrears collected being greater in that Fusly.'

'In the charges there was a decrease of Rupees 9,718-8-6 occasioned principally by there having been no occasion to purchase arrack on account of the Sircar in the Fusly under review, as was the case in the preceding Fusly when arrack to the value of Rupees 9,279-1-4 was delivered over by the renters of Fusly 1239 on the resumption of their farm.'

'The settlement under this head fell short of that for Fusly 1240 by Rupees 574-0-1 in consequence of a decrease in the amount offered for the Jungle and Fish rents.'

'The Current collections from the sale of Stamps amounted to Rupees 12,043-9-0 being Rupees 1,344-1-0 less than the collections of Fusly 1240, which the Collector attributes to the establishment of an Auxiliary Court in the Southern Division of Arcot. The Gross Collections amounted to Rupees 12,901-1-6 from which being deducted charges* in which there was a decrease of 218-11-5 there remained a Net revenue Rupees 11,670-5-7 being Rupees 1,364-2-8 less than the Net revenue of Fusly 1240.'

MOHTURPHA DEMAND.			
	RS.	A.	P.
Fusly 1241	7,133	11	10
" 1240	6,151	15	3
	981	12	7

Para 5.

'In the Mohturpha settlement there was an increase of Rupees 981-12-7 arising from the Collection of Mohturpha from certain Shotrium villages, in which that tax had been heretofore levied by the Shotriumdars.'

'The Current Collections amounted to Rupees 3,759-1-1 leaving a balance of Rupees 3,374-10-9. Of this Rupees 2,184-8-10 have been since realized and Rupees 1,190-1-11 are still outstanding.'

'The Gross Collections amounted to Rupees 5,650-14-3 deducting charges which amounted to Rupees 624-0-10 the Net revenue amounted to Rupees 5,026-13-5 or Rupees 1,084-2-8 less than the Net revenue of Fusly 1240.'

	Decrease.			Increase.			Fusly 1241.	Fusly 1240.			Deduct Decrease.	Net Increase.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Salt	6,249	4	11	45,458	10	9	3,80,500	12	11	3,35,052	2	2
Sayer	830	15	9	8,100	15	1	69,709	14	11	75,959	3	10
Abkarry	1,361	24	8	...	...	...	71,536	10	4	60,455	11	3
Sundry Small Farms and Licences	1,084	2	8	...	...	...	3,392	11	2	4,222	10	11
Stamps	...	...	...	...	...	...	11,670	5	7	13,034	8	3
Veedsabady and Mohturpha	...	...	...	...	...	...	5,026	13	5	6,111	0	1
Total	9,537	10	0	47,559	9	10	5,41,837	4	4	5,03,813	4	6

176. A copy of the foregoing Proceedings we communicated to the Collector on the 31st October.

'From the annexed Memorandum which shows the increase and decrease of Net revenue derived from each branch of extra revenue in Fusly 1241, it appears that there was a Net increase upon all branches amounting to Rupees 38,021-15-10.'

RELATIVE TO THE AMOUNT AT WHICH THE VILLAGES OF POOLLALORE AND TRIPAGOODY WHICH WERE GRANTED AS SHOTRIUM TO SUBDAR MAJOR NOOR SAIB ARE TO BE VALUED WITH A VIEW TO ASCERTAIN THE AMOUNT OF DIFFERENCE WHICH HE SHOULD PAY FOR THE VILLAGE OF TONDALUM WHICH HE HAS BEEN ALLOWED TO RENEW IN EXCHANGE FOR THEM.

177. The following Extract from the Minutes of Consultation in the Military Department

From the Chief Secy. to Govt., in Cons., 30th April 1832. under date the 17th April 1832 was forwarded to us under date the 24th of that month with a request that the information therein called for might be submitted to Government.

Extract from the Minutes of Consultation, 17th April 1832.

"Read the following Petition dated 5th December 1831."

"To.

THE RIGHT HONORABLE STEPHEN RUMBOLD LUSHINGTON,

Governor in Council,

Sec. Sec. Sec.

FORT ST. GEORGE.

The humble Memorial of

NOOR SAIB, Subidar Major.

"That your Memorialist having submitted to your Excellency in Council a Petition dated the 24th June 1831, upon the subject of the grant of land held by him in the village of Tondalun, it has been notified to him that your Excellency for certain reasons assigned, has not acceded to the prayer of his Petition."

"Your Memorialist is perfectly aware that he is to make good annually the difference between the value of the lands resigned by him in the villages of Poollaloor and Tripagoody and the value of the land now held by him in the village of Tondalun, but he begs leave respectfully to offer a few observations elucidatory of the case as he himself believes it to stand."

"The Government was pleased to confer upon your Memorialist Fifty Cawnies of land on Shotrium tenure, with the privilege of himself selecting such land, as he might prefer. Your Memorialist accordingly chose certain grounds in the villages of Poollaloor and Tripagoody, the average value of which, as shewn by the 5th paragraph of the letter from the Revenue Board to Government of the 21st February 1822, was Rupees 1,900 per annum, this therefore, is the amount, minus 5 Rupees Quit Rent, which your Memorialist humbly conceives it was the intention of Government he should enjoy from his grant."

"At a subsequent period, circumstances which your Memorialist need not recapitulate, induced him in conjunction with the Collector to request an exchange of his land, and Government was then pleased to grant him the small village of Tondalun, on the condition that he should make good the difference between the value of the land resigned and that received. It is in the construction of this condition that your Memorialist humbly submits to your Excellency's consideration that a misapprehension exists. The Collector construes it to mean that the amount of your Memorialist's receipts for Tondalun should be restricted to the amount of the actual proceeds of the 50 Cawnies formerly held by him in Poollaloor and Tripagoody, that is, your Memorialist's receipts are to fluctuate annually according to the produce of land with which he has no concern and over which he can exercise no control, a course which altogether renders nugatory his original grant of Shotrium, your Memorialist, therefore, humbly solicits of your Excellency that the value of the former lands may be fixed, either at the sum at which they were estimated when originally granted to him viz. 1,900 Rupees, or on an average of the receipts from them for any number of years, as it bears hard upon your Memorialist that his receipts should be made to depend upon the uncertainty of what may be realized from a source over which he possesses no kind of control."

"And your Memorialist with great respect subscribes himself."

"Ordered that a copy of the foregoing Petition be transmitted to the Revenue Department for the purpose of ascertaining the average revenue derived from the Shotrium lands formerly held by the Petitioner in the village of Poollaloor and Tripagoody."

To the Chief Secy., in Cons., 2nd July 1832.

178. In reply to the above we submitted the following letter to Government under date 2nd July 1832.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 24th April last, and to request that you will submit for the information of Government the accompanying letter from the Acting Collector of Chingleput enclosing a Statement showing the actual Beriz of the Shotrium lands enjoyed by Subidar Major Noor Saib in the villages of Poollaloor and Tripagoody. From this statement it appears that the average Beriz of those lands during the whole period of his possession being 8 years, from Fusly 1232 to 1239 was Rupees 1,659-11-8, but during the last 4 years it was only Rupees 1,060, the average of 10 years, including 2 years before Fusly 1232 is shewn to be Rupees 1,600-9-4."

From the Collr. of Chingleput, 25th in Cons., 30th Octr. 1832.

To the Chief Secy., 30th in Cons., 30th Octr. 1832.

From do., 20th in Cons., 27th Novr. 1832.

"With reference to the Petition recorded in the Minutes of Consultation which accompanied the letter now under reply the Board beg to observe that the lands originally granted to Subidar Major Noor Saib was situated in the Village of Meyoor and comprised Fifty Cawnies selected by the Subidar Major producing on an average of 5 years, a revenue of Rupees 1,040-6-7 per annum."

179. With reference to the above the following Extract from the Minutes of Consultation dated 24th July 1832 was furnished for our information and guidance in a letter from the Acting Secretary to Government bearing date 27th July 1832.

Extract from the Minutes of Cons., 24th July 1832.

"Read the following Extract from the Minutes of Consultation in the Revenue Department."

"Subidar Major Noor Saib who obtained the grant of the small village of Tondalun on condition of paying the difference between the value of that village and the value of certain

Fuslies.	Beriz of Cawny 23-3½ at Tripagoody			Beriz of Cawny 27-2½ at Poollaloor.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1230	988	5	0	127	8	6	1,115	13	6
1231	1,216	11	0	395	7	7	1,612	2	7
1232	1,342	1	4	1,158	2	9	2,500	4	1
1233	1,262	0	0	1,346	6	6	2,608	6	6
1234	737	4	7	1,276	3	0	2,033	7	7
1235	999	15	0	894	2	3	1,894	1	3
1236	829	5	4	780	12	0	1,610	1	4
1237	429	0	0	243	4	0	672	4	0
1238	861	14	10	232	2	4	1,094	1	2
1239	630	14	10	224	4	6	855	3	4
Total	9,317	7	11	6,683	5	3	16,005	13	4
Average.	931	12	0	668	13	4	1,600	9	4

lands which he resigned in the villages of Poollaloor and Tripagoody has complained of the uncertainty of his receipts from the constantly fluctuating produce of land over which he has no control and has requested that a fixed value may be placed on the land which he formerly held in Poollaloor and Tripagoody. In compliance with this request the Right Honorable the Governor in Council is pleased to fix 1,600 Rupees [which as shewn in the margin is about the average annual revenue which the land has yielded during the last 10 years] as the sum by which the Subidar's payments on account of the village of Tondalun are to be regulated for the future."

180. A copy of the foregoing correspondence was transmitted to the Acting Collector of Chingleput on the 2nd August.

GRANT OF LAND TO ANUNDAROYEN LATE VAKEEL OF THE GOVERNOR'S BODY GUARD ON SHOTRIUM,
TENURE FOR THREE LIVES.

From the Act. Chief Secy. to Govt., in Cons., 9th May 1831. 181. The following Extract from the Minutes of Consultation dated 29th April 1831 was forwarded on the 6th May for our information and guidance.

Minutes of Consultation, 29th April 1831. "Read the following Petition from Anundaroyen Pensioned Vakeel of the Governor's Body Guard."

"Agreeably to the resolution of Government I have selected a small Village called Paralore in the Talook of Pariapolam District of Chingleput the permanent rent of which was Rupees 278-9-2. The Zemindar however not being able to pay this Kist was deprived of the village, since that period it has become an Amany village and the average rent of it for 26 years only giving Rupees 262-11-8 a year and that of 10 years, viz. from 1820 to 1830 only Rupees 148-9-2."

"If the rent of the said village should between the years 1800 and 1806, have exceeded the permanent rent it was not on account of the harvest being abundant and the cultivation of the waste lands extended, but on account of unforeseen events such as severe storms at Madras and along the Coasts, and Wars, which raised the value of all sorts of grain nearly double its usual price."

"As long as this village remains in Amany, it will never produce more than 252 Rupees including the expense of irrigation and as it appears that the rent for the last 10 years has only averaged Rupees 148-9-2 per annum I humbly hope the Right Honorable the Governor nor in Council will be pleased to grant it to me in consideration of my long and faithful service and on my agreeing to take it on an average of Rupees 252 per annum which amounts nearly to the average of the highest rate of produce during the best seasons it has remained in Amany."

"I also agree to pay at the rate of the present survey assessment any waste land appertaining to the said village that I may bring into cultivation."

"It may appear strange my not having sooner taken advantage of the grant bestowed on me by Government in 1821, but it has been owing to the little benefit that would have then accrued to me by so doing in consequence of its having been resolved to deduct the amount of the annual rent of the village from my pension, but as I am now advancing in years and anxious to secure some small provision for my family, my pension ceasing with my life, I humbly hope I may still be allowed to avail myself of the original resolution of Council."

"Ordered that the foregoing Petition be referred to the Board of Revenue with reference to a Resolution of Government in this Department dated the 30th of March 1821."

To the Actg. Chief Secy. to Govt., in Cons., 23rd May 1831. 182. In reply to the above, we submitted the following letter to Government under date 23rd May 1831.

"The Board are required to report upon the Petition of Anundaroyen pensioned Vakeel of the Governor's Body Guard, praying that the village of Paravalore in the Talook of Peddapalle in the district of Chingleput may be granted to him on Shotrium tenure on certain terms in pursuance of the resolution of the Government under date the 30th March 1821."

"The Petitioner in the course of last year applied to the Board to recommend this village to be granted to him, and the Collector submitted a Statement to enable the Board to form a judgment on the subject. On the perusal of the Statement it appeared that the condition of the village had become deteriorated of late years and cultivation had fallen off to less than a fourth part of its former extent. They inferred that the average of collections including late years afforded an insufficient criterion of the value of the village when properly cultivated. They thought it inexpedient therefore to recommend a grant of the village to the Petitioner at a fixed valuation having reference to that average. This opinion of the Board was communicated to the Petitioner, and at the same time he was apprized that they would not object to recommend the village to be granted to him on Shotrium tenure after the lands had been duly assessed, at the amount of the assessment of the arable land including Laick Bunjur or land immediately fit for cultivation, as well as the land actually in Cultivation, as entered in the Survey Accounts, on the condition that he should pay the Survey Assessment on any waste land not included in the above description which he might bring into cultivation. To these terms he did not consent, and the Board understood that he had abandoned his intention of applying for the village in question, as he subsequently applied for another instead of it."

"The Board direct me to submit the Statement of the village of Paravalore furnished by the Collector. It will be observed that it was found by the Survey to consist of 565 Cawnies of which 29 Cawnies are classed as Sheygal or Cultivated, 80 as Laick Bunjur or fit for immediate cultivation, and 408 as Anadee Bunjur or immemorial waste. In the first year in the Statement, Fusly 1210, it will be remarked that the cultivation extended to 117 Cawnies, where as in the last year Fusly 1239 it was only 23 Cawnies, and in Fusly 1235 it was only 6 Cawnies. Previously to Fusly 1229 the average of Collections was considerably above 300 Rupees, the highest amount being Rupees 559 in Fusly 1214 and the lowest Rupees 280 in Fusly 1226. In Fusly 1227 the amount collected was Rupees 535. Since Fusly 1228 the highest amount collected is Rupees 294 in Fusly 1233 from the enhanced price of grain, in Fusly 1236 the Collections amounted to no more than Rupees 33-8-0. They have since been increasing and in Fusly 1239 reached to Rupees 218."

"Considering the circumstances of the village and especially the large proportion of uncultivated land the Board think it inexpedient to comply with the request of the Petitioner for a grant of it as his Shotrium, and they recommend that he be directed, as they have already advised him, to select a smaller village or independent hamlet in which the assessment of the whole land may not greatly exceed the amount of his official pay, viz., Rupees 252 per annum."

From the Actg. Chief Secy. to Govt., in Cons., 13th June 1831. 183. In reply to the above we received in a letter from Government dated 10th June 1831 the following Extract from the Minutes of Consultation dated 7th June 1831.

"As it appears by the foregoing communication that the village of Paravalore consists of 565 Cawnies of land, that the average collection thereon prior to Fusly 1229 was considerably above 300 Rupees, and that although the Cultivation of the village since that period had fallen off, it is now again increasing. It is resolved that, Anundaroyen pensioned Vakeel of the Governor's Body Guard be directed to select a smaller village, the rent of which will exceed as little as possible his official pay, viz., 252 Rupees per annum."

To the Chief Secy. to Govt., in Cons., 19th July 1832. 184. On the 19th July 1832 we submitted to Government the following letter with reference to the above Minutes of Consultation.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from Captain Chase, forwarding a Petition from Anundaroyen late Vakool of the Body Guard requesting that a portion of the village of Villapankum in the Chingleput District may be granted to him on Shotrium tenure for 3 Eves, agreeably to the resolution of Government bearing date the 30th March 1821."

From the Collr. 2nd in Cons., 2nd April 1832.
From do, 18th in Cons., 21st June
To do, 21st in Cons., 21st June
From do, 10th in Cons., 18th July

"The correspondence which has passed with the Acting Collector of Chingleput on the subject of Anundaroyen's application is herewith submitted for the information of Government."

"The extent of the land proposed to be granted to Anundaroyen [together with a small tank from which it is irrigated] is 108-2 $\frac{1}{2}$ th Cawnies, of which 76- $\frac{1}{2}$ are Cultivable lands. 9-3 are Laick Bunjur, or waste land capable of Cultivation, and 22-15 $\frac{1}{2}$ Anadi Bunjur, or immemorial waste."

"The average collections on the cultivable land for a period of 10 years is Rupees 321-9-0 From Pesly 1231 to 1240. the Assessment on the Laick Bunjur, which the applicant consents to have fixed at the same rate as the cultivable lands is Rupees 33-8-0 RS. A. making the total Beriz 355-1-0."

"The immemorial waste being small in extent, it is recommended that it may be given up unconditionally."

"Deducting from the total Beriz as specified above, the pension of Rupees 252 in lieu of which this Shotrium is proposed to be granted there remains a sum of Rupees 103-1-0 to be paid yearly by Anundaroyen, as the Quit rent on his Shotrium."

"As the Meerassidars have signified their consent to the arrangement proposed, which appears in all other respects to be unobjectionable, the Board recommend that the sanction of Government may be granted for making over to Anundaroyen the lands in question, upon the terms specified in this letter."

From the Actg. Secy. to Govt., in Cons., 2nd August 1832. 185. In reply to the above we received the following letter from Government dated 27th July 1832.

"The Right Honorable the Governor in Council is disposed to think that the information conveyed in the reports of the Acting Collector is not sufficiently full or satisfactory to admit of the final sanction of Government being given to make the intended grant to Anundaroyen."

"One essential question to which the Right Honorable the Governor in Council considers the foregoing remark applicable, is that which has reference to the whole of the Meerassy of the village being the exclusive right of three individuals who have affixed their names to the Razeenamah, Translate of which was submitted with the Acting Collector's letter to your Board of the 18th Ultimo. In reply to your Board's call for explanation on this point the Acting Collector reported that the three individuals were the sole Meerassidars, but he would appear to have obtained his information from a questionable source viz., from the individuals themselves, and not from the Curnums and resident Cultivators generally."

"The Right Honorable the Governor in Council considers it highly desirable with the view to prevent future litigation that it should be clearly ascertained whether or not the three individuals who have signed the Razeenamah are the sole Meerassidars of the village and consequently the only persons in the village whose assent to the proposed grant is required. This object the Right Honorable the Governor in Council considers can be better attained by the Acting Collector taking a Mahazur from the Curnums and Resident Cultivators, of the village and by a reference to the registered list of village Meerassidars which the Right Honorable the Governor in Council presumes is to be found in the Collector's Cutcherry, than by the course which would appear to have been pursued by the Acting Collector of relying upon the statement of the three individuals themselves that they are the only Meerassy inhabitants of the village."

"The point having been satisfactorily ascertained as to whom the Meerassy rights of the village may appertain the written acquiescence of the Meerassidars in the contemplated grant to Anundaroyen Moodelly should be required, but in a more detailed and legal form than the Razeenamah which has been already executed."

"The necessity of arriving at a clear understanding on the two points, first, as to who may be the actual proprietors of the village Meerassy, and secondly in respect to the willing assent of those Meerassidars to the proposed grant, is more obvious and imperative from the unusual circumstance of the intention to surrender the only tank in the village for the exclusive use of Anundaroyen. Your Board in the 4th para of your letter to the Acting Collector of the 21st June express a wish to be informed whether the giving up the tank to Anundaroyen was a measure acquiesced in by the inhabitants to which the Acting Collector replies in his letter of the 10th Instant that "the Individuals [the three it is imagined who signed the Razeenamah] have no objection to include it with the land in question"—but their written assent was not it would appear taken, a measure which, to prevent future question, would be expedient and proper, nor does it appear that "the inhabitants of the village" generally were consulted as to the giving up the village tank to Anundaroyen."

"The Right Honorable the Governor in Council does not clearly comprehend one part of Anundaroyen's Petition. Wherein he states. "This village consists of 107 Cawnies exclusive of the Tank which contains 63 $\frac{1}{2}$ Cawnies, the Tank is to water this village, the Meerassidars is separate, and the rent also is separate, and the accounts are also kept separately. "The general Accounts I think go under the name of the village."

"The Right Honorable the Governor in Council is of opinion that it would perhaps be desirable to ascertain if any part of the 63 $\frac{1}{2}$ Cawnies composing the bed of the Tank is cultivable, and to whom, in the event of the Tank being given up to Anundaroyen the right to cultivate that land in a season admitting of its being done, would appertain, whether to Anundaroyen, or to the Cultivators of the village lands not included in his grant."

"The Right Honorable the Governor in Council requests that your Board will be pleased with reference to the preceding observations to call upon the Acting Collector of Chingleput for an early and further report upon the subject."

To the Actg. Chief Secy. to Govt., in Cons., 27th August 1832.

21st in Cons., 27th August.

186. In reply to the above letter we submitted to Government on the 27th August 1832 the letter from the Acting Collector of Chingleput noted in the margin containing explanation on the different points therein alluded to regarding which we made the following observations.

"On the first point noticed in Mr. Stonhouse's communication, the Acting Collector reports in Cons., 21st June 1832.

"that the three individuals who signed the agreement, a translation of which was forwarded with his letter of the 18th June last, are the registered and sole Meerassidars of the village; and as suggested, he has taken a Mahazernamah from the Curnums and the whole of the resident Cultivators including the three Meerassidars themselves, declaring that these persons are the sole and only Meerassidars of the village and signifying the consent of all the parties signing the Mahazer, to the proposed grant being made to Anundaroyen. It is to be observed that the grant of a village, or a part only of its lands, on Shotrium tenure, will not interfere with the rights of the Meerassidars, and hereditary Cultivators, nor confer on the Shotriumdar any proprietary right in the land, but merely empowers him to realize the revenue which is payable to the Government. To this the consent of the Meerassidars is not indispensably necessary. It is only from a considerate feeling towards them and in order to prevent disputes which might arise from the Shotriumdar being unacceptable to the inhabitants that it has been usual to consult them on such occasions. From the explanation contained in the Acting Collector's letter, which by itself is somewhat obscure, taken in connection with the accounts previously submitted by him, and the statement contained in the Mahazernamah by the inhabitants, the Board understand that the Agent or the entire extent of the whole of the lands belonging to the village of Vellapaukum, including the Area of the Tank, is Cawnies 209-7 $\frac{1}{2}$ from which deducting Cawnies 26-2 $\frac{1}{2}$ of Porunpoke and Cawnies 11-3 $\frac{1}{2}$ of Ennam land, there remain Cawnies 172-1 $\frac{1}{2}$ of which it is proposed to grant Cawnies 108-2 $\frac{1}{2}$ to Anundaroyen as stated in the 3rd para of my letter of the 19th ultimo. The remaining Cawnies 63-11 $\frac{1}{2}$ consist of the land within the bed of the Tank, which during seasons admitting of their cultivation, are cultivated by certain inhabitants of the adjoining village of Pareapolliem, whose right to cultivate these lands appears to be admitted by the Meerassidars of the village. The water of the Tank is used exclusively for the purpose of irrigating the lands under it, and which it is proposed to assign to Anundaroyen. The land within the bed of the Tank is watered from a separate Channel independent of the Tank; and the Assessment payable on it is included in the accounts of the village of Vellapaukum, but is entered separately and distinctly in those accounts."

"The Acting Collector has taken an engagement from the ryots who usually cultivate the land in the bed of the Tank, stating that they have no claim to the water in the said Tank, and that they have no objection to the proposed grant to Anundaroyen."

"The rights of the different parties appeared to be well known and recognized, and the internal arrangements of the village will it seems to the Board in no wise be disturbed by the grant being made to Anundaroyen."

187. In reply to the foregoing letter we received the following Extract from the Minutes of Consultation under date 4th September 1832.

"Under the further explanation contained in the foregoing communication and the papers which accompanied it: Resolved, in pursuance of the intention recorded in the resolution of Government bearing date the 30th March 1832, that an extent of 108-2 $\frac{1}{2}$ Cawnies of land situated in the village of Vellapaukum in the Zillah of Chingleput be granted to Anundaroyen late Vakeel of the Right Honorable the Governor's Body Guard on Shotrium tenure for three lives subject to an annual payment to the Government of Rupees one hundred and three, and Anna one."

188. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 10th September.

GRANT OF LAND PROPOSED TO BE APPROPRIATED FOR THE CARE AND REPAIR OF THE TOMBS
ERECTED AT POOLALOOR TO THE MEMORY OF CERTAIN BRITISH OFFICERS.

189. The following Extract from the Minutes of Consultation in the Military Department dated the 9th October was forwarded on the 12th of that month for our information and guidance.

"The Right Honorable the Governor in Council being anxious to provide for the care and repair of the Tombs erected at Poolaloor over the British Officers, who were there killed in Action, is disposed to apportion for that purpose ten Cawnies of Waste land and resolves, that the Board of Revenue be desired to communicate with the Collector, with a view of ascertaining whether there is any land in the immediate vicinity of the Tombs, which can be conveniently made available."

190. In reply we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector of Chingleput reporting in conformity with the instructions of Government, that there were available in the immediate vicinity of the Tombs erected at Poolaloor, 10 Cawnies of waste dry land fit for Cultivation, bearing an assessment of Rupees 1 Annas 12 per Cawney, and the like quantity of land fit for wet cultivation assessed at Rupees 10-15-0 per Cawney within a mile of the Tombs, which could be appropriated to the purpose of keeping them in repair &c.

191. In reference to the above we received the following Extract from the Minutes of Consultation dated 14th December.

"The following Extract from the Minutes of Consultation in the Revenue Department is order to be recorded."

Here enter 4th December 1832.

"Resolved that 10 Cawnies of the available waste land at Poolaloor which is assessed at 10 Rupees 15 Annas per Cawney per annum be appropriated to the purpose of keeping in complete repair the Tombs erected over the British Officers who were killed in Action at that place."

"Resolved, that Venkatachellum a pensioned Havildar of the 12th Battalion be placed in charge of the land thus appropriated, subject to removal on neglecting to fulfil the intentions of the Government."

192. A copy of the foregoing was transmitted to the Collector on the 24th December.

PURCHASE OF CERTAIN MOOTAHs ON ACCOUNT OF GOVERNMENT.

193. The following letter was addressed to the Chief Secretary to Government under date 26th March.

To the Chief Secy. to Govt.,
in Cons., 26th March 1832.

From Collr., 30th in Cons.,
3rd Octr. 1831.

To do., 10th in Cons., 10th
October 1831.

From Actg. Collr., 19th in
Cons., 25th March 1832.

Pankum...
Pitchevankum...
Narsingapooram...
Poodumbacum...

Rupess...
... 950.
... 150.
... 140.
... 861.

From the Chief Secy., in
Cons., 9th April 1832.

195. Mr. W. D. Davis was appointed to act as Collector on the 17th February 1832 and to be Collector on the 26th September who was succeeded by Mr. A. Maclean as Collector on the 11th January 1833.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

196. On the 3rd October we submitted to Government the following Extract from our Proceedings under date the 17th September.

‘The Board proceed to take into consideration the Report of the Acting Principal Collector of the Northern Division of Arcot upon the settlement of the land revenue of that District for ‘Fusly 1241.’

‘The season is represented as having been upon the whole “the most favorable to the Government and its subjects that has occurred since Fusly 1232.” ‘There was a deficiency in the supply of rain in the months of June and July which is stated to have occasioned a decrease in the dry cultivation in dry land, and in the cultivation of the Car or 1st Crop in wet land. The rain in the succeeding Month of August however afforded the means of increase in the Sumba Cultivation and the fall of rain in the end of November was favorable for the Sumba Crops and Navery.’

‘The following Statement exhibits the particulars of the settlement of Fusly 1241 in comparison with that of the preceding Fusly.’

“I am directed by the Board of Revenue to request that you “will submit to the Right Honorable the Governor in Council the “accompanying correspondence with the Collector of Chingleput “from which it will be observed that five Mootahs in that District “were sold in September last for arrears of revenue, and were purchased by the Collector on account of Government.”

“The Board in reply to Mr. Cotton’s letter reporting the sale, “sanctioned the purchase of the four Mootahs noted in the margin, on “account of Government, but declined to confirm the sale of the “Ancient Estate, as offers had been made to them by the Proprietor “for the liquidation of the arrears due by him which it was deemed “advisable to accept.”

“The Board at the time inadvertently omitted to solicit the “sanction of Government for carrying the amount of the purchase “money of the four Mootahs purchased on their account to the credit “of the respective Mootahdars in liquidation of the arrears due by “them, and they now request that sanction may be granted accordingly “for the sums noted in the margin.”

194. The sanction of Government requested in the above letter was conveyed to us under date 6th April 1832 and communicated to the Collector of Chingleput on the 9th of that month.

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	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	Extent of Land.	Assessment.	Rs.	Extent of Land.	Assessment.	Rs.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
Dry Land	1,55,004	2,139	4,48,293	1,49,217	2,179	4,30,598	20	165	5,787	17,725		
Garden Land	99,821	1,121	11,14,402	1,11,221	1,112	12,67,536	11,400	1,23,191	10	172		
Wet Land	401	3	1,619	391	3	1,651	606	1,932				
Occasional Trees &c.	2,001	4	3,815	2,700	15	5,767		7,943				
Wet and Garden Cultivation in dry land			53,224			61,268						
Additional Assessment for 2nd Crop												
Total land the cultivation of which was undertaken by the Ryots at the commencement of the Season	2,59,480	3	16,90,996	2,45,710	6	18,06,438	6,250	1,15,531				
DEDUCTIONS.												
Land which could not be cultivated	2,015	2	16,997	908	1	4,200			2,007	0	12,576	10
Parts of fields left uncultivated	1,371	1	6,306	1,095	12	6,564	23	357	186	1	3,423	13
Land ploughed but not sown	1,167	1	8,620	971	0	5,196						
	5,443	5	31,794	3,484	14	10,151			1,953	6	15,643	0
Lands within beds of Tanks covered by Water.	205	2	1,365	171	5	1,175			33	13	130	11
Crops destroyed by inundation	2	4	6	6	8	27	4	6				
On account of the failure of one of the Crops upon 2 Cropland	1,526	4	12,663	2,087	6	15,414	491	21				
Remission on waste land on Cowle	3,323	0	10,164	3,035	15	7,326			287	0	2,537	15
Established Remissions of 12 1/2 per cent.			1,97,655			1,15,946						
Remission on lands held on a fixed rent in Tirupaty Talook			6,815			6,815						
Remission to privileged Castes			17,824			19,645						
Remission to Shudrum Villages			115			115						
Dusuivandum on Remission on account of Tanks			707			700						
			1,56,547			1,67,255						
Grand total of Deductions			1,83,342			1,83,407						
Net settlement Ryotwar			15,03,554			16,23,030						
Soanaiyavar ready money collections on account of Quit Rent, &c.			89,176			89,261						
Villages rented by the year for periods of 25 and 30 years and permanently			10,454			10,499						
Rent of Fruit trees			8,381			8,459						
Total			16,11,026			17,31,251						
Deduct Revenue appropriated			1,31,324			1,40,735						
Net settlement of Amany and rented Villages			14,79,502			15,90,516						
Permanent Settlement			4,50,953			4,50,953						
Total			10,30,456			20,41,469						

'In the extent of dry land taken up for cultivation there was a decrease of Cawnies 5,787-5-10 assessed at Rupees 17,725-4-10. In the other descriptions of land there was a considerable increase, in the cultivation of wet land the increase amounted, in extent to 11,400-12-4 Cawnies, and in Assessment to 1,23,134-6-5. The total amount of assessment upon all descriptions of land amounted to Rupees 18,06,438-9-9 which exceeded the amount of the assessment in the preceding Fusly by Rupees 1,15,531-12-5.'

'In consequence of the favorable nature of the season there was a considerable decrease in the extent of land, and amount of assessment deducted under the heads of "land taken up but not cultivated" and lands ploughed "but not sown."

'There was also a great decrease in the amount of remission for land held on Cowle, a much less extent of waste land having been taken on Cowle in Fusly 1241, which the Acting

Principal Collector attributes to' "the inability of the Cultivators to undertake the cultivation of waste land from an insufficiency of seasonable rain in June and July which is the fit time to break up such land with advantage."

'From the greater extent of cultivation there was of course an increase in the amount of the authorized remission of 12½ per cent. of the survey assessment and also in the amount of Teazgary, or remission to privileged Castes. In the amount of remissions on account of the failure of one Crop, on lands assessed for two Crops, there was an increase, in consequence of the failure of the 1st Crop from insufficiency of rain in the months of June and July as noticed above.'

'The total amount deducted on various accounts from the settlement was Rupees 1,83,407-10-6 being Rupees 4,934-9-5 less than the amount deducted from the settlement of Fusly 1240.'

'The net settlement ryotwar after making the above deductions amounted to Rupees 16,23,030-15-3 and exceeded the settlement of Fusly 1240 by Rupees 1,20,465-5-10.'

	Rs.	A.	P.
Fusly 1240	16,11,926	13	1
" 1241	17,31,251	8	10
	1,20,224	11	9

'The general result of the settlements including the revenue derived from the few Villages that are rented, the rents of Topes, Quiet Rents &c., shews an increase of Rupees 1,20,224-11-9.'

'Deducting the allowances appropriated to the support of the Village Establishment, Pagodas, Poligars, &c., the amount of the revenue payable to the Circar was Rupees 20,41,469-11-2 being 1,11,013-7-7 in excess of the revenue of Fusly 1240.'

	Rs.	A.	P.
1240	1,13,182	2	5
1241	1,12,412	4	10
	* 739	13	7

'The increase appears to have been general throughout the district except in the Talooks of Pooloor and Satwaid, in the former of which there was a decrease of Rupees 769-13-7* and in the latter of Rupees 2,818-9-6†. The decrease in the Pooloor Talook is explained by the Sub Collector to have been occasioned by the failure of the dry cultivation from the want of early rain. The cause of the decrease in the Satwaid Talook is not stated but it would appear from the accounts to have been owing to the want of water.'

	Rs.	A.	P.
1240	71,643	5	8
1241	68,824	11	9
	+ 2,818	9	6

	Rs.
1237	15,85,199.
1238	15,45,351.
1239	13,09,135.
1240	16,10,929.
1241	17,31,039.
	Rs.
Fusly 1236	17,52,246
" 1241	17,31,039
	21,207
Fusly 1232	19,90,113
" 1241	17,31,039
	2,59,074
* Average	16,68,591
	17,31,039
	62,448

'It appears from the Statement entered in para 15 of the report under consideration that the settlement of the land revenue for Fusly 1241 considerably exceeds that of each of the four years preceding. The Board observe that although the season is represented to have been more favorable than any that had occurred since Fusly 1232, the settlement was not equal to that of Fusly 1236 and considerably below the settlements of Fuslies 1231 and 1232. It exceeds however the average from Fuslies 1231 to 1240 excluding* the very unfavorable season of Fusly 1233 by Rupees 62,448. This result the Board consider under all circumstances to be satisfactory.'

'The Acting Principal Collector has submitted a statement shewing that prices were very low in the year under review, which circumstance he observes materially tended to impoverish

the ryots. He further observes that "this must always be the case when the price of produce does not regulate rent." The Board

cannot pass over this remark without expressing their dissent from it. An assessment founded on the average prices of a number of years has not necessarily a tendency to impoverish the Cultivators. The statement furnished by the Acting Principal Collector shews that the Cultivators of this District have lately had favorable prices and if in the year under review prices have been comparatively unfavorable this advantage has been in a measure counterbalanced by an abundant produce. It was expected however that some difficulty would be experienced in making the collections on account of the dull sales of agricultural produce from

the immediate demand being unequal to the supply, the Board approve therefore of the forbearance exercised by the Acting Principal Collector in collecting the revenue of the year, and observe with satisfaction his statement

that distraint was resorted to only when default was wilful, and that in no case was recourse had to the extremity of selling property. In the Sub-Collector's division however it appears from the report of that Officer that the quantity of property distrained has been unusually large.'

The number of the Circar Villages has been increased in the Fusly under review by the lapse of the Shotrium Village of Jcitypully in consequence of the last incumbent having died leaving no legitimate heir.'

'Of the settlement amounting as noticed above to Rupees 20,41,469-11-2 the amount collected within the Fusly was Rupees 20,08,163-6-4 leaving a balance of Rupees 33,306-4-10 or Rupees 1-10-1 per cent. The Collections during the preceding Fusly amounted to Rupees 19,15,573, the demand being Rupees 19,30,456 leaving a balance of 14,832 or 12 annas 4 pice per cent.'

The amount mentioned in para 20 of the Acting Principal Collector's report as the total Jummah of Fusly 1241 includes appropriated revenue which should have been excluded not being entered in the Demand Collection and Balance Statements.'

1,40,523-6-7.

	RS.	A.	P.
Gross Jummah	2,607,598	4	6
Deduct Appropriated Revenue	1,40,523	6	7
	24,67,074	13	11
Add Stamps	28,345	10	9
	24,95,420	8	8

Deducting from the total Jummah, the amount of appropriated revenue and adding to the result, the amount of revenue derived from Stamps, which has been improperly omitted, the total current demand of revenue, available to the Circar becomes Rupees 24,95,420-8-8 the particulars of which are exhibited in the following Statement in comparison with the demand from the same sources in Fusly 1240.

	Amount of Bezir.				Comparison between Fuslies 1240 and 1241.			
	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
LAND REVENUE.								
Not Permanently Settled	14,79,592	12 4	15,90,516	3 11	1,11,013	7 7		
Permanently Settled	4,50,953	7 3	4,50,953	7 3				
Total Land Revenue	19,30,456	2 7	20,41,469	11 2	1,11,013	7 7		
Abkary Revenue	1,25,175	0 0	1,25,023	8 0			151	8 0
Sayer Revenue	1,79,340	0 0	1,91,343	4 5			14,096	11 7
Tripatty Canika	1,18,361	1 3	72,613	13 10			45,747	3 5
Salt Revenue	16,068	12 0	22,509	2 1	5,840	6 1		
Sundry Small Farms and Licences	8,264	6 2	7,857	5 3			407	0 11
Mohiturpha Revenue	33,430	7 5	33,253	1 2			172	6 3
Stamps	30,806	7 11	28,345	10 9			2,460	13 2
Total Extra Sources of Revenue	5,12,046	2 9	4,53,950	13 6	5,840	6 1	63,935	11 4
Grand Total Land and Extra Revenue	24,42,502	6 4	24,95,420	8 8	1,16,853	13 8	65,935	11 4
Deduct Decrease					63,935	11 4		
Net Increase					52,918	2 4		

The Gross Collections within the fusly from all sources on account of current revenue and arrears amounted to Rupees 24,66,382-9-1, the charges as detailed in Statement 5 amounted to Rupees 2,95,297-9-10 being Rupees $11\frac{62}{64}$ per cent. of the Collections. In the preceding Fusly the Gross Collections amounted to Rupees 24,19,852-14-4 and the charges to Rupees 2,82,992-8-0 or Rupees $11\frac{40}{64}$ per cent. of the Collections.

The Board observe that the sums stated in the Acting Principal Collector's report as having been disbursed during the Fusly on account of Tank Repairs and Tuccavy do not correspond with the sums entered under those

heads in the statement of charges, the amount of Tank Repairs being in the former, Rupees 42,454-7-6 and in the latter Rupees 55,605-3-6. The amount of Tuccavy sanctioned for the Fusly was Rupees 24,978, of which it is stated in the report that Rupees 13,477 were expended, the amount entered on this account in the Statement of charges is Rupees 19,921 these discrepancies require explanation.

In concluding their review of the settlement of land revenue for Fusly 1241 the Board have to remark that the accounts of it contained in the report of the Acting Principal Collector is extremely meagre, and the explanations of increase and decrease incomplete and unsatisfactory. The explanation of increase and decrease contained in para 9 to 13 relating to extra sources of revenue should have been given in the Collector's report upon those branches.

In the 7th para of the Sub-Collector's report he states that in cases in which three fourths of a field or upwards were cultivated, teerwah was levied on the whole, but where the portion left uncultivated exceeded one fourth, the charge was only made upon the extent actually cultivated. This rule appears to be at variance with that laid down in the Hookumnamah for Fusly 1237, the latest which has received the sanction of the Board. It is desirable that the Hookumnamah actually in operation should be submitted to the Board with explanation of any alterations which may have been made in it.

With regard to the Village alluded to in the 15th para of the Sub-Collector's present report concerning which he stated in his report for Fusly 1240 that there was a decrease in the revenue arising from the Renter, who was possessed of no property, having failed in his engagements, and his security having died, leaving no property, it should have been stated what arrangement was made for securing the revenue of Fusly 1241. The Board desire that the information may be now furnished.

In the Cowle Statement, which accompanied the report of the Acting Principal Collector there is an inaccuracy which the Board think it proper to notice. In the Columns 3 to 6 there are entries under the head of Bilmucta which are not accounted for in the subsequent columns. The entries in Column 29 do not properly belong to this Statement the items therein entered should have been carried to the account of extra Collections.

The Board observe with pleasure the terms in which the services of the Sub Collector Mr. Babington and the Head Assistant Mr. Cochrane, are mentioned by the Acting Principal Collector.

197. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 27th September.

198. In reply to the foregoing Proceedings we received the following letter from the Acting Secretary to Government dated 23rd October.

I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of Extract from your Proceedings under date the 17th Ultimo, No. 330; on the report of the Principal Collector of the Northern Division of Arcot on the Jummabundy of his District for Fusly 1241.

The season would appear to have been very favorable for the wet cultivation and the result of the settlement of Circar lands exhibits a gross increase of Rupees 1,15,531-12-5. In a comparison of the actual extent of land cultivated in Fusly 1240 and 1241 there appears an

"increase of 8,189 Cawnies in the latter Fusly. The increase in the wet land taken for cultivation in Fusly 1241 was 11,403 Cawnies but the extent of Poonjah taken for cultivation fell short of the previous Fusly by 5,787 Cawnies."

"The totocal appears to have been much the same in extent as in Fusly 1240 excepting where Poonjah lands have been converted into Garden."

"There appears to have been 2,700 Cawnies converted during the Fusly under review into Nunjah and Totocal, exceeding that of Fusly 1240 by Cawnies 606, but the extent of each description of cultivation into which the dry land was converted does not appear from the Statement submitted with the Principal Collector's report. It is desirable that the Statements should contain this information."

"The assessment on second crop lands amounted in Fusly 1241 to 61,268 Rupees exceeding that of the previous Fusly by Rupees 7,944."

"Of the ditum land 3,484 Cawnies assessed at 16,151 Rupees were not cultivated in Fusly 1241, in the previous Fusly the uncultivated lands were 5,443 Cawnies assessed at Rupees 31,794 in 1239 Fusly they were 55,266 Cawnies assessed at 3,35,082 Rupees and in Fusly 1238 the assessment on the lands taken by the Ryots and left uncultivated amounted to Rupees 2,14,064."

"It would appear from the foregoing result that every attention has been paid to carry on the cultivation of Fusly 1241 to the fullest extent that the nature of the season admitted of."

"The net increase in the Jummabundy of the Circar lands in Fusly 1241 above that of Fusly 1240 is Rupees 1,20,224 which is however reduced to Rupees 1,11,013 by an increase in the amount of the appropriated revenue of the former Fusly."

"The Right Honorable the Governor in Council considers the settlement for Fusly 1241 to be very satisfactory considering the unfavorable prices of agricultural produce."

"As compared with Fusly 1236 it is to be observed that an extent of 2,87,023 Cawnies was taken by the Ryots for cultivation whereas in Fusly 1241 the number of Cawnies was 2,65,710 making a decrease in the Saggoobudee ditum of 21,313 Cawnies bearing an assessment of about Rupees 1,32,833, and the difference in the actual settlement as shown in para 13 of your Board's Proceedings amounted only to Rupees 21,207, Fusly 1232 was a season which rarely happens, and while it affords information as to the extent to which the cultivation of the District might be carried and exhibits the extent of its resources, it cannot serve as a fair standard of comparison. The cultivation in that Fusly exceeded 3,50,000 Cawnies being nearly 1,00,000 Cawnies more than in Fusly 1241."

"Your Board in para 14 have expressed your dissent from a remark of the Principal Collector that Ryots must necessarily be impoverished when the price of produce is not the regulator of rent. The Right Honorable the Governor in Council does not consider it necessary to enter upon the discussion of the general question especially as it does not appear that any good can arise from it, but he is inclined to think that the Principal Collector did not intend his remark to be applicable to the extent to which your Board have applied it. The Right Honorable the Governor in Council is inclined to think that Mr. Eden intended to apply his remark only to the immediate effect which the low prices of the year had in deteriorating the condition of the Ryots, and to follow up the remark by saying that where prices were below the fair remunerating prices to the Ryots their condition must necessarily for the time become impoverished. The Right Honorable the Governor in Council does not understand Mr. Eden to mean that a Ryot after the lapse of a certain number of years during which he may have paid on an average of prices must necessarily become impoverished. The fluctuations in the

"market price of Grain during those years might possibly and would probably be very great, but at the end of the term, provided the Ryot had the means to stand the fluctuations of price, he might very possibly upon the whole be a gainer instead of a loser. But if a Ryot have no means beyond the actual price which his grain will fetch in the market (which is likely to be the case with the great body of the cultivators) he must necessarily for the time when prices are much depressed become a severe sufferer."

"Your Board have observed in the same para that the disadvantage of low prices in the Fusly under review has been in a measure counterbalanced by an abundant produce, but the Right Honorable the Governor in Council is not aware in what manner your Board have ascertained the fact of there having been an abundant produce such as to compensate for the low prices of the year."

"The Statements submitted with the Principal Collector's report have no reference to produce accounts nor is it probable they could have any such reference under a Turrum Jummabundy such as that of the Northern Division of Arcot. There has no doubt been an extended cultivation but abundant produce is not a necessary consequence, as the extension of tillage cannot have the effect of making a given quantity of land yield more than it has done in former years which is the only way in which abundance of produce could make up for a reduction in the price of that produce. Extended cultivation of course increases the general stock of grain for the market but a Ryot who holds the same quantity of land this as he did last year cannot be compensated for the low price of Grain in consequence of an extended cultivation by his neighbours or by himself while he has to pay the full assessment on the additional land he may have taken."

"The state of the collections at the close of the Fusly, considering the low prices of grain is highly creditable to Mr. Eden and the more so as they have been made without the sale of any property and without the imprisonment of any Ryot."

"The Right Honorable the Governor in Council is at a loss to understand why the distraint of property should have been so much resorted to in the Sub-Collector's Talooks and so little comparatively in those under the Principal Collector. There can be no question that proceedings of this nature are necessary in some cases but it is a power to be exercised with as much forbearance as is consistent with the due realization of the public revenues and should be confined as nearly as can be to wilful, fraudulent and refractory defaulters."

"The Right Honorable the Governor in Council will defer making any observations on the revenue from extra sources in the expired Fusly till the Principal Collector's separate report thereon may be submitted."

"The Right Honorable the Governor in Council is pleased to observe the satisfactory manner in which the duties of the Sub-Collector Mr. Babington and of the Head Assistant Mr. Cochrane have been performed by these Gentlemen during the past Fusly."

EXTRA REVENUE FOR FUSLY 1241.

199. On the 8th January 1833 we submitted to Government the following Extract from our Proceedings under date the 31st December 1832.

Proceedings, in Cons., 31st Decr. 1832. "The Board proceed to take into consideration the report of the Acting Principal Collector of the Northern Division of Arcot upon the management of the extra sources of Revenue in that District for Fusly 1241."

"The following comparative Statement shows the Demand Collection and Balance under each head for Fuslies 1240 and 1241 respectively."

	Fusly 1241.									
	Settlement of Fusly 1240.	Collection to the 1st July 1831.	Extra Collection.	Total Collection of Fusly 1240.	Balance Fusly 1240 on the 1st July 1832.	Settlement for Fusly 1241.	Collection on account of Fusly 1241 to the 11th July 1832.	Extra Collection Fusly 1241.	Total Collections on account of Fusly 1241.	Balance of current revenue on the 12th July 1832.
	1	2	3	4	5	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Salt	16,668 12 0	16,668 12 0	...	16,668 12 0	...	22,509 2 1	22,509 2 1	329 0 0	22,838 2 1	...
Sayer	1,73,340 0 0	1,68,036 10 11	...	1,68,026 10 11	11,313 5 1	1,64,343 4 5	1,61,164 16 7	...	1,61,164 16 7	3,178 9 19
Abkary	1,25,175 0 0	1,17,926 1 3	...	1,17,926 1 3	7,243 14 9	1,25,023 8 0	1,15,131 1 10	...	1,15,131 1 10	9,892 6 2
Sundry Small Farms and Licences...	8,361 6 2	8,264 6 2	...	8,264 6 2	...	7,537 5 3	7,792 5 3	...	7,792 5 3	65 0 0
Tripetty Offerings	1,18,361 1 3	1,18,361 1 3	...	1,18,361 1 3	...	72,613 13 10	72,613 13 10	...	72,613 13 10	...
Moturpha	33,430 7 5	33,377 11 10	...	33,377 11 10	33 11 7	33,238 1 2	33,188 7 2	...	33,188 7 2	63 10 0
Stamps	30,896 7 11	30,806 7 11	...	30,803 7 11	...	28,345 10 9	28,345 10 9	...	28,345 10 9	...
Total	5,12,046 2 4	4,93,431 8 4	...	4,93,431 3 4	18,614 15 5	4,53,950 13 6	4,40,745 3 6	329 0 0	4,41,074 3 6	13,205 10 0

'The collections from the sales of Salt in Fusly 1241 amounted to Rupees 22,509-2-1 being Rupees 5,840-6-1 in excess of the collections of the preceding Fusly.

SALT.		
	RS.	A. P.
Fusly 1241 ...	22,509	2 1
" 1240 ...	16,668	12 0
	5,840	6 1

From the Actg. Pl. Collr.,
13th in Cons., 22nd Novr. 1832.

* 2,954-11-3.

'The total collections were raised to Rupees 22,838-2-1 by the addition of Rupees 329 recovered on account of advances made to the Salt Manufacturers in Fusly 1240. This sum should have been entered in Column 8 of Statement A under the head of "extra collections." 'The net revenue after deducting charges,* in which there was an increase of Rupees 295-11-11, on account of the increased quantity of Salt manufactured, amounted to Rupees 19,883-6-10 and exceeded the net revenue of Fusly 1240 by Rupees 5,873-10-2.'

'In the demand under this head there was a decrease of Rupees 14,996-11-7 which is stated to have arisen "from certain Chowkies in the Pooloor and other

SAYER.		
	RS.	A. P.
Fusly 1240...	1,79,340	0 0
" 1241...	1,64,343	4 5
	14,996	11 7

Para 4.

'Talooks having been under Amanie, and from a falling off in the "importation of Betul Nut and Opium from the Nagarum Country, "through the frontier Chowkies after they had been taken under Amanie in consequence of the balance due by the frontier sayer renters." The current collections amounted to Rupees 1,61,164-10-7 the gross collections (which include Rupees 3,250 collected on account of arrears of the preceding Fusly) amounted to Rupees 1,64,414-10-7, being Rupees 4,470-8-6 below the Gross Collections of Fusly 1240. In the charges* there was an increase of Rupees 6,449-9-0 in consequence of a greater proportion of this branch of revenue having been under Amanie in the Fusly under review than in Fusly 1240. The net revenue after deducting charges amounted to Rupees 1,54,695-8-0 being Rupees 10,920-1-6 below the net revenue of Fusly 1240.'

Demand Collection and Balance Statement for October.

'The balance which was outstanding at the close of the Fusly amounting to Rupees 3,178-9-10 was realized by the end of August, with the exception of Rupees 4-0-8.'

ABKARRY.		
DEMAND.		
	RS.	A. P.
Fusly 1240	1,25,175	0 0
" 1241	1,25,023	8 0
	151	8 0
* 1,604-10-4.		
Increase of Gross Collections	1,349	2 2
Decrease of Charges	92	4 7
Increase of net Revenue	1,441	6 9
† Net Revenue.	1,17,670-9-1	

'In the demand under this head there was a decrease of Rupees 151-8-0 the amount being Rupees 1,25,023-8-0. The Current Collections amounted to Rupees 1,15,131-1-10 to which being added Rupees 4,144-1-7 collected on account of the arrears of Fusly 1240 the Gross Collections become Rupees 1,19,275-3-5 being Rupees 1,349-2-2 in excess of the Gross Collections of Fusly 1240. In the charges* there was a decrease of Rupees 92-4-7 which being added to the increase in Gross Collections make the increase of net revenue from this source amount to Rupees 1,441-6-9.'

'There was a balance of Rupees 9,892-6-2 outstanding on account of the Abkarry demand

RS.	AS.	P.
8,403	5	1
7,878	7	10
524	13	3

Dd. Coln. & B. Statement for October 1832.

'at the close of the Fusly. Of this Rupees 1,489-1-1 were remitted to the renters under the terms of their Cowle in consequence of the removal of a Regiment from Arcot leaving an actual balance of Rupees 8,403-5-1 of which Rupees 7,878-7-10 have been since realized, the amount still due being Rupees 524-13-3.'

'There was a decrease of Rupees 407-0-11 in the demand under this head which was occasioned chiefly by the diminished offers for the tank fisheries. The amount of the demand was Rupees 7,857-5-3 which was collected within the Fusly with the exception of Rupees 65 which have been realized since its close.'

Sundry Small Farms and Licences.

The amount of the Tripetty offerings was Rupees 72,613-13-10 being Rupees 45,747-3-5 less than the amount collected on this account in Fusly 1240, this falling off is ascribed to the effects of the Cholera which was reported by the late Principal Collector to have "broken out a short time previous to the festival and prevented the usual attendance of Pilgrims from the Northern Countries, and dispersed many who had arrived at, or were in the vicinity of Tripetty during the Feast."

The demand on account of the Mohiturpha tax amounted to Rupees 33,258-1-2 being Rupees 172-6-3 below the demand for Fusly 1240, this decrease is attributed to the desertion of certain weavers. The current Collections amounted to Rupees 33,188-7-2 the Gross Collections to Rupees 33,206-6-9. Deducting charges* in which there was a decrease of Rupees 164-13-3 the net revenue becomes Rupees 32,752-15-4 or Rupees 31-2-11 below the net revenue of Fusly 1240. There was a balance of Rupees 69-10-0 remaining at the close of the Fusly of which Rupees 45-0-9 are still out-standing.

STAMPS.			
COLLECTIONS.			
	RS.	A.	P.
Fusly 1240 ...	30,906	7	11
" 1241 ...	23,315	10	9
	2,460	13	2
* 2,758-15-11.			
+ Net Revenue	25,536	10	10

	Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.
Salt ...	5,544	10	2	...	...	...
Sayer ...	...	...	...	10,920	...	...
Abkary ...	1,441	0	9	...	...	...
Sundry Small Farms and Licenses ...	...	...	...	472	0	11
Tripetty Offerings ...	...	...	...	46,059	7	2
Moturpha ...	...	...	...	31	2	11
Stamps ...	...	...	...	1,937	8	8
Total ...	6,986	0	11	59,480	5	2
Deduct Increase ...	...	...	...	6,986	0	11
Net Decrease ...	...	...	...	52,494	4	3

With regard to the balances of Sayer, Abkary and Moturpha, noticed in Para 11 of the Board's Proceedings of the 27th October 1831, the Board observe from Statement B which accompanied the report under consideration that of the former which amounted to Rupees 11,313-5-1, Rupees 3,250 were collected in Fusly 1241 and the remainder Rupees 8,063-5-1 have been remitted to the frontier Sayer renters under sanction of Government dated the 6th June last. Of the Abkary balance Rupees 4,144-1-7 have been collected as noticed above, and Rupees 3,104-13-2 were remitted to the renters agreeably to the terms of their Cowle in consequence of the removal of a Regiment from the Cantonment of Arcot. The Moturpha balance for Fusly 1240 amounted to Rupees 52-11-7 of which 17-15-7 were collected in Fusly 1241 and the remainder Rupees 34-12-0 as well as the balance of Fusly 1239 have been subsequently realized as appears from the Demand Collection and Balance Statement submitted for October last.

200. A Copy of the foregoing Proceedings we communicated to the Principal Collector on the 8th January 1833.

REGARDING THE SURVEY ASSESSMENT OF THE LAND.

From the Secy. to Govt., in Cons., 20th Feby. 1832.

201. The following letter was received from the Secretary to Government dated 17th February.

2nd Decr. 1830.
No. 653, in Cons., 2nd Decr.

"I am directed to acknowledge the receipt of an Extract from your proceedings of the date and number noted in the margin reporting upon the assessment of the land in the Province of North Arcot."

"The Right Honorable the Governor in Council has taken these proceedings into particular consideration, and had intended to have replied to them at length, with the view of attracting Mr. Roberts's attention to several important points which require deliberate investigation, and upon which some further explanation is necessary. It being in contemplation however to employ that Officer in another Department, and as his successor will need much local knowledge and experience of the District before he can be expected to pronounce an opinion upon a subject of so much moment, it is desirable that the agitation of the question should for the present be deferred, and in the mean time the assessment must remain undisturbed."

GRANTS OF LAND FOR THE SUPPORT OF CHOULTRIES BUILT AT WUNDAWASH AND TRIPPATORE IN THE DISTRICTS OF THE NORTHERN DIVISION OF ARCOT AND SALEM.

To the Chief Secy. to Govt., in Cons., 19th Jany. 1832.

202. The following letter was addressed to the Chief Secretary to Government under date 19th January 1832.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letters from the Principal Collector of North Arcot and the Collector of Salem recommending grants of land for the support of Choultries built for the accomodation of native travellers in their respective districts."

"The Choultry situated at Wandewash in North Arcot which is stated to be "in the high road leading from Causee to Ramasooram" must from the outlay expended in its erection, be substantially built, and as it is represented as likely to prove of use to Travellers, the Board beg to recommend that land assessed at 60 Rupees per annum may be granted for its support. The Choultry situated at Pootoor of which the estimated value is Rupees 422 does not appear to the Board to be deserving of a grant for its support. It is in fact an appendage to a Pagoda, the maintenance of which does not come within the scope of the Rules passed by Government on the 11th of August 1829."

"The Choultry in the Salem District situated at Trippatoot is stated to be substantially built and conveniently situated and the Board in consequence recommend the grant on its account, of land assessed at 60 Rupees per annum. The Choultries situated at Davettyputty and Royacottah do not, from the trifling outlay expended in their erection, appear to be entitled to assistance from Government. The Board however propose with the concurrence of Government, to inform the Collector that should the Individuals who have erected these buildings render them at any future time, more substantial and durable, they will be prepared to recommend grants of land for their support."

"The Board having observed that in many instances the first of the Rules sanctioned by Government, to which reference is made above has been construed as warranting Collectors to give of their own authority, such sanction for the construction of Choultries as can constitute a claim to grants of land from Government for their support, they have considered it necessary to desire that, for the future Collectors will not, without having first obtained the special sanction of the Board encourage any person building a Choultry to expect such a grant."

203. The sanction of Government for the grants recommended in the above letter was conveyed to us under date the 7th February 1832 and communicated to the Principal Collector of the Northern Division of Arcot and the Sub-Collector in charge of Salem under date the 23rd February.

From the Secy. to Govt., in Cons., 13th Feby. 1832.

GRANTS OF LAND FOR THE SUPPORT OF CHEOULTRIES BUILT BY TWO INDIVIDUALS AT SHOLINGER AND ITAPULLE.

204. Under date 27th September the following letter was addressed to the Chief Secretary to Government.

To the Chief Secy. to Govt., in Cons., 27th Sept. 1832.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying Correspondence with the Acting Principal Collector of the Northern Division of Arcot, regarding an application for Grants of land for the support of Cheoultries built by individuals at Sholinger and Itapullee in the Chittoor District."

From the Actg. Pl. Collr., 9th in Cons., 19th July 1832.
To do., 19th in Cons., 19th do.
From do., 20th in Cons., 27th Sept. do.

"As it appears from Mr. Eden's letter of the 20th Instant that the rules sanctioned by Government under date the 11th August 1829, have been complied with in both these cases, the Board recommend that the Principal Collector may be authorized to grant the extent of land applied for, the amount of assessment being under 60 Rupees per annum."

In Cons., 13th Augt. 1829.

205. The sanction of Government for the Grants recommended in the above letter was granted under date 9th October.

From the Actg. Secy. to Govt., in Cons., 15th Oct. 1832.

206. A copy of the foregoing Correspondence was transmitted to the Principal Collector on the 15th October.

GRANT OF AN ALLOWANCE TO THE WIDOW OF THE ELDEST SON OF THE POLIGAR OF PAKUL.

207. Under date 9th August we submitted for the orders of the Right Honorable the Governor in Council a letter from the Acting Principal Collector of the Northern Division of Arcot dated the 26th July reporting the death of Moodoo Ramapah Naidoo eldest son of the late Ex-Poligar of Pakul in that district regarding which we made the following observations.

To the Actg. Chief Secy. to Govt., in Cons., 9th Augt. 1832.
In Cons., 9th Augt. 1832.

"On the resumption of the Pakul Pollam in the year 1804 a pension of Pagodas 211-6-4 calculated to be equal to 18 per Cent. of its revenues was granted to the then Poligar, and which after his death was renewed on a reduced scale to his two sons and a relation of the family who was considered to have claims to consideration, the proportion assigned to the eldest son Moodoo Ramapah Naidoo being Pagodas 58-6-76."

"Moodoo Ramapah Naid has left no family but a Widow who alleges that she has adopted a son according to the direction of her husband previous to his death, this the Principal Collector considers not to be clearly established and that the adoption if it did take place is illegal in consequence of the person stated to have been adopted, being the only son of his natural father."

"It appears to the Board to be immaterial in the present instance, whether the adoption is valid or not as the Government have already determined not to recognize adoptions in such cases. The person said to have been adopted by the widow is the only son of Appasavmy Naid, the younger brother of her husband, who enjoys a separate pension to which or such part as the Government may grant, the son will succeed on his father's death."

"The widow of Ramapah Naid has clearly no claim except to a suitable maintenance during her life. On a similar occasion the Government were pleased to assign to the widow of the Poligar of Mogral two thirds of her husband's pension for her support, and it appears to the Board the precedent is applicable and should be followed in the present instance. They accordingly beg to recommend that the same proportion of the recently lapsed pension or an even sum of Rupees 135 should be granted for the support of the Widow of Ramapah Naid from the date of his death."

Proceedings, 3rd in Cons., 3rd May 1827.
Para 16.
From Govt., 4th in Cons., 17th Sept. 1827.
Para 12.

208. In reply we received the following letter from Government dated 24th August 1832.

From the Actg. Secy. to Govt., in Cons., 30th Augt. 1832.

"The Right Honorable the Governor in Council considers that the sum, proposed by your Board to be allowed the widow viz., two thirds of the pension enjoyed by her deceased husband is beyond what is necessary for her support. The precedent of the widow of the Mogral Poligar alluded to in para 5 of your letter is not exactly applicable as it appears from a petition presented by her to Government on the 3rd September 1827, that the Mogral Poligar left female issue (3 daughters) whereas Moodoo Ramapah Naidoo died without issue male or female."

"The Right Honorable the Governor in Council considers that a monthly allowance of 100 Rupees to the widow of Moodoo Ramapah Naidoo will be ample for her maintenance with comfort and respectability and authorizes the monthly payment to her of that sum from the date of her husband's decease."

209. A copy of the foregoing Correspondence was transmitted to the Principal Collector on the 30th August.

210. Mr. R. Eden was appointed Acting Principal Collector on the 17th February 1832, and on the 14th December Mr. Roberts again resumed charge of the District.

Appointment.

SOUTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

211. On the 24th November we submitted to Government the following Extract from our Proceedings under date the 22nd of that month.

"Read again the letter from the Principal Collector of the Southern Division of Arcot, noted in the margin, containing his report upon the settlement of the land Revenue of that District for fusly 1241."

Proceedings, in Cons., 22nd November 1832.
36th Sept., in Cons., 8th Oct. 1832.

"The season is stated to have been very unfavorable. The insufficiency of rain at the commencement of the Fusly having materially injured the Poonjah or dry cultivation which depends upon the rains of June and July and the failure of the monsoon having proved no less detrimental to the Nunjah or wet cultivation. The consequence was a decrease of 37,431-7½ Cawnies in the extent of land cultivated and a falling off in the gross settlement of the year to the amount of Rupees 2,08,281-6-9."

Season.
Para 2.

"The following Statement shows the particulars of the settlement for the fusly under review, in comparison with that for fusly 1240."

	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	Extent of Land.		Amount.	Extent of Land.		Amount.	Extent of Land.		Amount.	Extent of Land.		Amount.
	C.	A.	Rs.	C.	A.	Rs.	C.	A.	Rs.	C.	A.	Rs.
Dry land	2,45,578	51	9,14,991	2,17,174	114	8,21,043	...	...	...	28,403	51	1,23,947
Wet land	98,743	51	9,75,643	89,968	44	6,73,226	...	...	...	8,775	14	1,04,221
Garden land	1,945	14	35,585	1,692	1	30,537	...	...	...	253	1	5,003
Total	3,46,266	84	19,27,225	3,08,835	56	17,24,807	...	...	...	37,431	74	2,33,177
Deduct Remission on Cowle land	...	...	35,428	...	...	23,554	...	...	...	...	...	8,874
Net	3,46,266	84	19,27,225	3,08,835	56	17,24,807	...	...	...	37,431	74	2,33,177
Add increase upon land cultivated with superior produce by means of water from the public reservoirs, &c.	...	...	20,592	...	...	20,592	...	...	...	...	...	...
Nuzzer, &c.	...	...	297	...	...	422	...	...	...	...	...	...
Total	...	...	19,42,036	...	...	17,18,851	...	...	...	...	...	...
Sundry taxes on Taxes, &c.	...	...	16,128	...	...	17,156	...	...	...	...	...	...
Total	...	...	19,58,164	...	...	17,36,007	...	...	...	...	...	...
Deduct pay of Village Establishment	...	...	1,56,371	...	...	1,53,137	...	...	...	...	...	...
Net Settlement of lands under the direct management of the officers of Government	...	...	17,83,033	...	...	15,70,812	...	...	...	...	...	...
Mortgages or Estates under permanent assessment	...	...	28,612	...	...	28,612	...	...	...	...	...	...
Villages held on favorable rents	...	...	60,985	...	...	67,693	...	...	...	...	...	...
Fruit Gardens	...	...	1,220	...	...	1,279	...	...	...	...	...	...
Quit Rents	...	...	369	...	...	1,000	...	...	...	...	...	...
Lands held on Government Grants	...	...	886	...	...	886	...	...	...	...	...	...
Peekash of Polignat	...	...	2,165	...	...	2,165	...	...	...	...	...	...
Shorinans	...	...	17,849	...	...	17,849	...	...	...	...	...	...
Total	...	...	19,04,561	...	...	16,80,230	...	...	...	...	...	...
Deduct given up to Pagodas, &c.	...	...	7,458	...	...	7,093	...	...	...	...	...	...
Net Settlement of land Revenue	...	...	18,97,406	...	...	16,80,134	...	...	...	...	...	...

In the settlement of the Poonjah lands there was a decrease of Rupees 1,23,947-12-9 the extent of land brought into cultivation being less by 28,403-54 Poonjah or dry Cultivation. Cawnies than in fusly 1240. This falling off is stated to have been nearly general throughout the District there having been a decrease in every Talook except Manargoody and Chellumbrum. The greatest decrease occurred in the Talooks of Trivady, Villapoorum, Ellavanasore and Verdachellum.

In the Nunjah or wet cultivation there was a decrease of 3,775 Cawnies in the extent of land cultivated, and of Rupees 1,04,221-4-1 in the settlement. A decrease in this species of cultivation occurred in every talook except that of Chaitput in which the extent of land cultivated was greater by 640 Cawnies than in fusly 1240.

In the extent of garden Cultivation there was decrease of 253 Cawnies and in the assessment thereon a decrease of Rupees 5,008-8-1.

From the report which they have received upon the settlement of the land revenue in the Talooks of North Arcot adjacent formerly belonging to the Southern Division.

Names of the Talooks.	Fusly 1240.		Fusly 1241.		Increase.		Decrease.		Per Cent.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1 Arcot	1,29,967	1	1,35,519	15	5,552	14	...	...	4-4
2 Vellore	1,87,144	7	1,93,529	9	6,385	111	...	...	3-6
3 Trivastore	1,67,833	12	1,95,012	6	27,208	10	...	...	16-3
4 Polioore	1,13,182	2	1,12,412	4	...	...	769	13	6-16
5 Wandawash	1,04,821	111	1,30,785	6	25,964	4	...	...	24-12
Total	7,02,918	8	7,67,289	9	65,110	14	769	13	7
Deduct Decrease	...	...	...	...	...	...	769	13	7
Net Increase	...	...	...	...	61,341	0	...	...	11

Northern Division of Arcot the Board observe that in the settlement of the 5 Talooks noted in the margin which are adjacent to the Southern Division and formerly belonged to it there was a net increase in the last fusly to the amount of Rupees 64,341-0-11 as shewn in the

annexed Memorandum. The circumstance of an increase having taken place in the settlement of these talooks which from their situation might naturally be supposed liable to be affected by the same causes which have produced a decrease in the neighbouring talooks of South Arcot appears to the Board somewhat remarkable and they deem it proper to bring the fact to the notice of the Principal Collector.

Agreeably to the instructions contained in the Board's proceedings of the 29th September 1831 the Principal Collector has furnished a Statement shewing the particulars of the lands held on Cowle at a reduced* Assessment in the fusly under review which is well prepared and satisfactory. The total extent of land held on Cowle in fusly 1240 amounted to Cawnies 9,159 of which 2,567-34 were charged with the full assessment in fusly 1241 leaving 6,591-12-34 still liable to the Cowle remissions. The additional extent of land newly taken on Cowle in fusly 1241 was Cawnies 1,190-24 making a total of Cawnies 7,781-15 bearing an assessment amounting to Rupees 47,747-11-0 of which 26,554-10-1 were remitted on the terms of the Cowle reducing the demand to 21,193-0-11.

* Note.

Waste land newly brought into cultivation is not charged with the full assessment until after a certain term of years the remission being calculated to repay the expense of reclaiming.

'The net demand on account of the land Revenue after making the usual deductions on account of Cowle remission, Village Sibbendy &c., amounted to Rupees 1,689,124-10-3 as shewn in the foregoing Statement. The

	RS.	A.	P.
Principal Collector's Division.			
Tindevanum ...	1,070	4	11
Trivady ...	1,790	9	1
Villapooram ...	717	1	9
Tricullore ...	815	4	10
Manargoody ...	1,534	1	3
Chellumbrum ...	1,308	14	2
Trinomallee ...	720	12	4
Chatput ...	90	3	4
Sub Collector's Division.			
Verdachelum ...	126	0	4
Ellavanasore ...	738	15	2
Cullacorchy ...	59	2	0
Cuddalore ...	766	6	2
	10,266	4	1

'The above mentioned balance is due from the different talooks in the proportion noted in the margin.

'The whole of the sums due in the Manargoody, Chellumbrum, Trinomallee and Chatput talooks and a portion* of those in the other 4 Talooks of the Principal Collector's Division, viz., Tindevanum, Trivadee, Villapooram and Tricullore represented as due by Ryots who enjoyed the produce of their cultivation and from whom the amount will be collected as far as practicable without delay. The remainder of the sums outstanding in the four last mentioned Talooks, appears to comprise half the amount of the demand for certain lands occupied in this fusly of the payment of which the Ryots have upon various considerations been allowed by the Principal Collector to postpone to the current fusly.'

'The balance of this description outstanding in the Tindevanum talooks amounts to 631-1-2 and is stated to be "due on account of lands which the Ryots entered into agreements with the Tahsildar to cultivate but which from the failure of water they stated that they were unable to bring fully under cultivation." These agreements it appears were for lands the cultivation of which was only just commenced at the time the settlement was concluded or which the Ryots proposed to cultivate afterwards. The

TRIVADY.		RS.	A.	P.
Para 11. Shavee ...	...	196	0	3
Cowle lands ...	...	261	7	6
Poor Ryots ...	...	411	2	6
		868	10	5
VILLAPOORAM.		RS.	A.	P.
Para 12. Cowle lands ...	...	122	10	7
Poor Ryots ...	...	63	9	6
		189	4	1
TRICULLORE.		RS.	A.	P.
Para 13. Shavee ...	...	359	4	5
Cowle lands ...	...	23	10	5
		382	10	5

'In the Sub Collector's talooks also it appears that in some instances the Ryots have been allowed to postpone the payment of the demand on their lands until the next fusly.'

'The Board do not think it expedient thus systematically to postpone so large a proportion of the demand of one year to be made good from the resources of the next. The admitted necessity of doing so would seem to imply that the demand was found to be really too high

'with reference to the circumstances, and means of the parties, and it appears to the Board to be inexpedient in such a case to maintain it nominally by the arrangement described by the Principal Collector, which under the most favorable circumstances could hardly be enforced without touching upon the revenue of the current year, and probably disabling the Ryots from continuing their cultivation to the usual extent in future. With respect particularly to the Cowle lands alluded to "which became subject to the rent in the fusly under review but which had been left waste" of the lands were Nunjah and were left waste from the failure of water they should have been excluded altogether from the settlement.'

'Upon the subject of the proposition contained in paras 19 and 20 of the Principal Collector's report the Board require further explanation. The Principal Collector states that he has received application from upwards of 200 cultivating ryots praying to be allowed a small space of ground rent free for backyards to their houses (an indulgence which he observes was granted to every Ryot of any consideration at the time of the survey) and he proposes to distribute 1,000 Coolies or 13 Cawnies of land among the 200 applicants in portions of, from 5 to 10 Coolies to each, the average assessment per Cawny he estimates at 17½ Rupees at which rate he calculates that the total remission would amount to 272 Rupees. The Board do not understand upon what ground the Principal Collector assumes that this would be the extent of the sacrifice of revenue which the adoption of his plan would involve as there appears no reason to conclude that there are not others besides those who have advanced their claims, who are equally entitled to the indulgence. The Board apprehend too that there must be some error in the rate which the Principal Collector assumes as the average assessment of the land proposed to be granted. He proposes to give the 9th sort of land, the average tax on which he states would be 17½ Rs. per Cawny whereas the assessment fixed on the survey on the 7th sort of Nunjah land was only 17½ Rs. while the highest rate of Poonjah which the Board conceive to be the proper description of land for the purpose contemplated is 14 Rupees per Cawny. The Principal Collector will be pleased to furnish explanation on this point.'

'With regard to the individuals who have advanced their claims to the Principal Collector the Board desire to be informed whether they are unconnected and dispersed indifferently throughout the District or whether they are for the most part inhabitants of particular talooks or Villages what is the amount of assessment which each pays to Government for his cultivated land and whether they are old inhabitants or new comers and if the former how it happened that they did not originally obtain the same indulgence as their neighbours.'

'It would appear that in some few instances the Principal Collector has irregularly complied with the applications which he has received. The Board request that in furnishing the information required above he will give a list of the grants which he has made shewing the names of the Villages in which they are situated, the particulars of cultivation and assessment of each the extent of land now given up and its nature and assessment with every other circumstance regarding it which may be considered to require explanation. The Principal Collector will also furnish a detailed statement of the cases referred to in para 20.'

'The Board hope to receive shortly the statement shewing particulars of Mannuims &c., enjoyed by the Village Taluhs and Toties required by the Board's proceedings of the 29th September 1831 to which the Collector alludes in para 21 of the report under consideration. The Sub Collector in his report states that he has deputed a Gomastah to each Talook to enquire into the complaints of the Toties and Taluhs. The Board think that inquiries of this sort should be made thro' the Tahsildars of the Talooks instead of being conducted by inferior servants.'

The total extent of land entered under the head of "land reclaimed from Porumboke" is 21,278 Cawnies of which 20,102 Cawnies were reclaimed up to fusly 1240 and 1,176 Cawnies within the fusly under review. The extent actually cultivated the particulars of which are shown in the annexed Memorandum was 13,458 of

Reclaimed Porumboke Cultivated in Fusly 1241.			
	Classed.	Not Classed.	
Poonjah	5,708	5,469	Col. 161.
Nunjah	892	1,242	Col. 157.
Garden	23	122	Col. 159.
	6,624	6,834	
	6,834		
Total...	13,458		

which 6,624 are entered as "classed and 6,834 as not classed." The Board presume that the first heading is intended to designate lands which have been regularly assessed on the same general principles which have been observed in the assessment of other lands in the District and that the lands entered as not classed are those of which the rent has been calculated up-

on the average of other lands in the Village of the same description. The Board having repeatedly enjoined that this expedient should only be adopted as a temporary measure, regret to observe that there is so large a portion of land upon which the regular assessment has not as yet been settled. The attention of

the Principal Collector is called to the observations on this subject contained in their proceedings of the 29th March 1830 and the Board desire that no time may be lost in procuring the accounts requisite in order that these lands may be regularly assessed.

The total Gross receipts of this Collectorate from all sources amounted during fusly 1241 to Rupees 24,50,650-3-4* and the charges exclusive of advances recoverable compensation for resumed privileges Pagoda allowances &c., to Rupees 3,86,383-9-9 being in the proportion of $15\frac{12\frac{1}{2}}{16}$ per Cent. to

the Gross Collections. In the preceding fusly the gross Collections amounted to Rupees 24,38,420-9-0 and the charges to 3,22,534-1-8 or Rupees $13\frac{11}{16}$ of the collection. The increase and decrease in the different branches of extra Revenue will be taken into consideration in separate proceedings.

The Board observe with pleasure the terms in which the services of the Sub Collector Mr. Gardiner and the Head Assistant Mr. Pycroft are mentioned by the Principal Collector.

212. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 27th November.

RELATIVE TO THE DISPOSAL OF CERTAIN TREASURES DISCOVERED IN THE VILLAGE OF POODOOPOLLAM.

To the Chief Secy. to Govt., in Cons., 19th March 1832. 213. Under date 19th March we submitted the following letter to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of South Arcot reporting the discovery of a suza of Rupees 5,358 Annas 15 in gold Pagodas found buried in the ground adjoining a small Pagoda in the village of Poodoopollum in his District."

"As the records of the Board do not furnish a case of a similar discovery of treasure to any considerable amount, they have experienced a difficulty in suggesting the course to be pursued in regard to the sum in question and in consequence have thought it best merely to submit Mr. Dent's letter for such orders as the Right Honorable the Governor in Council may be pleased to pass on it."

From the Chief Secy. to Govt., 25th in Cons., 31st May 1832.

214. In reply we were furnished with the following Extract from the Minutes of Consultation under date 25th May together with Copies of papers therein referred to.

Extract from the Minutes of Consultation, under date the 25th May 1832.

"Resolved that a copy of the foregoing letter and enclosure from the Acting Register to the Court of Sudr Udalut be furnished to the Board of Revenue, with Copies of the Correspondence noted in the Margin, and with

From the Magistrate of Nellore, dated 8th Novr. 1813. To do. do. 7th Decr. do. To the Judge and Magistrate of Nellore. 7th Decr. 1813. From do. do. 11th Decr. 1813. To do. do. 18th do do. To the Register Sudr Udalut. 1st Janr. 1814. From do. do. 7th Feby. do. To the Magistrate of Nellore, 25th Feby. 1814.

"instructions to state their opinion as to the mode in which the Treasure found in the village of Poodoopollum in the Southern Division of Arcot should be disposed of."

"Resolved that the Sudr Udalut be desired to submit the Draft of a Regulation containing provisions similar to those enacted in Regulation V 1817 of the Bengal Code."

"I am directed by the Judges of the Sudr Udalut to acknowledge the receipt of Mr. Secretary Wheatley's letter of the 16th Ultimo, transmitting for their consideration and report a copy of a letter from the Principal Collector of the Southern Division of Arcot and an original petition from Ramaswamy Pillay the Agent of the Ayanah Pagoda at Poodoopollum, praying that some treasure discovered in the Pagoda compound may be given up to him for the use of the Pagoda."

"There being no provision in the Regulations for the disposal of Treasure found hidden in the earth the owner being unknown, the Court required their Law Officers to state what are the provisions of the Hindoo and Mahomedan Law respectively on the subject. Translations of the questions put to those Officers and the answers given severally by the Cazeer-cool Coozat and Moeftes and the Pandits, are herewith submitted for the information of Government."

"The Judges further beg leave to refer to the opinions of the Pandits of the Sudr Udalut upon a similar question which were taken under instructions conveyed in a letter from the Secretary to Government dated the 4th January 1814 and submitted to Government in a letter under date the 17th February 1814 and to state that the disposal of treasure trove is provided for under the Bengal Presidency by Regulation V of 1817."

Question to the Mahomedan Law Officers.

"Where any money or Coin is found hidden in the earth or other private place, the owner, or the person by whom it was hidden being unknown, to whom does the treasure belong according to the Mahomedan Law."

Answer.

"If property unstamped, or stamped (such as coin) is found in land without an owner such as Jungle, or the hilly Country; 1/5th is to be given to Government; 4/5ths are to the retained by the finder."

"If the ground is owned 1/5th is to be given to Government and 4/5ths to the original proprietor or to his heirs."

"If the heirs of the original proprietor are not known the 4/5ths are to be paid into the bytool mal (treasury) or expended in charitable gifts."

"If the property is found in the house of a person whose ancestor built the house, it belongs to the proprietor of the house, otherwise to the children of the builder: but if there is any mark by which the property found may be recognized to have been buried by inhabitants of the house who were not the builders it is to be taken by them or their heirs."

Question to the Hindoo Law Officers.

"Where any money or Coin is found hidden in the earth or other private place, the owner or the person by whom it was hidden being unknown, to whom does the treasure belong according to Hindoo Law."

Answer.

"If any money or coin hidden under earth or other private place be discovered by the King, and if the owner or the person by whom it was thus hidden, or his heir, or the owner of the earth or other private place be unknown, the King shall give one half of such treasure to Bramins and take the other half to himself."

"If the said money or coin be discovered by a learned Bramin and if the owner as above-mentioned be unknown, the said Bramin shall take the whole."

"If the said money or coin be discovered by any person other than the King and the learned Bramin, and if the owner as abovementioned be unknown, the King shall give to him one sixth share of such treasure and take the remainder to himself."

Authority.

"The text of Yagnawulkeya in the Law Book Mitacshara. If a hidden treasure be discovered by the King he shall give one half thereof to the Bramins. If it be discovered by a learned Bramin, he shall take the whole, as he is the lord of all. If it be found by any person other than the King and the learned Bramin, the King shall give to him one sixth share thereof and take the remainder to himself."

To the Chief Secy. to Govt.,
in Cons., 31st May 1832.

215. With the reference to the above we submitted the following letter to Government under date 31st May.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 25th Instant, and to state that after having given the subject their best consideration they are of opinion that the mode of disposing of the treasure therein referred to which appears in every respect most desirable as combining equity with public utility, would be to grant one sixth of the amount of the treasure to the Woman who discovered it, one sixth to be divided among those servants and other persons who reported the discovery or aided in securing the money whom the Principal Collector may consider deserving of reward, and the remaining two thirds to be placed at the disposal of the Board for Public Instruction for furtherance of the objects committed to their care."

216. In reply we were informed that the Right Honorable the Governor in Council was pleased in the absence of any Regulation prescribing the mode of disposing of Treasure trove to resolve that the whole amount discovered in the Village of Peddoopolim in the Southern Division of Arcot should be given up and distributed between the finder and those who reported the discovery and aided in securing the money, in such proportions as the Principal Collector might consider proper.

217. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 21st June.

COMPLAINT AGAINST MOOTABAR KHAWN FOR WITHHOLDING THE SHARE OF THE ALLOWANCE GRANTED FOR THE SUPPORT OF THE FAMILY OF THE LATE JAGHIRENDAR OF RUNJUNGUDDA.

218. The following letter was addressed to Government under date 8th March in reply to a letter from the Secretary to Government dated 21st February giving cover to a Petition presented to the Right Honorable the Governor by Bakur Ally Khawn and other sons of Assud Ally Khawn complaining that Mootabar Khawn withheld from them their share of the allowance granted by Government for the support of the family of the late Jaghiredar of Runjungudda.

"The Board request that the accompanying correspondence with the late Sub Collector in charge of the Southern Division of Arcot upon the subject alluded to in this petition may be submitted for the information of the Right Honorable the Governor in Council."

"It would appear from the address of Mootabar Khawn forwarded in Mr. Davis's letter of the 2nd May that he has done all that lay in his power to conform to the arrangement former-

ly proposed and sanctioned by Government, with regard to the distribution of the allowance to different members of the family of which he is the head and that he has without requiring the personal attendance of the Petitioner tendered him his allowance through a

third person. Bakur Ally claims the whole of the pension enjoyed by his late father Assud Ally, and his mother Fatmah Begum. The Board in conformity with the opinion which they formerly expressed as to the inexpediency of any direct interference

on the part of the Government and their Officers in cases of this kind, and its total inefficiency towards producing any good result

did not think proper to direct that the whole amount which Bakur Ally claimed should be paid to him but instructed the Sub-Collector to see that a suitable allowance was made to the Petitioner by the head of the family. It appears that Bakur Ally has refused to sign any receipt for the allowance tendered to him and it is within the knowledge of the Board that he has refused to acknowledge Mootabar Khawn or to pay him those marks of Courtesy and attention which as head of the family and recognized by Government as such the Board think he has a fair right to expect and in default of which it is but fair that he should have the power of withholding the allowance of the offending party."

219. In reply to the foregoing letter the following Copy of an Endorsement furnished by order of Government to the Petitioner was transmitted for our information.

"It appears upon inquiry Mootabar Khan has done all that lay in his power to conform to the arrangement formerly proposed and sanctioned by Government with regard to the distribution of the allowance to the different members of his family that he tendered the petitioners to him, for which Bakur Ally has refused to sign any receipt and that he has declined to acknowledge

"Mootabar Khan as head of the family, or to pay him those marks of Courtesy to which his recognition by Government in that capacity entitles him to expect."

"Under these circumstances the Right Honorable the Governor in Council does not think it expedient to interfere further with respect to the prayer of the petition."

Appointment. 220. Mr. R. Gardner was appointed Sub Collector on the 26th September 1832.

SALEM.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

221. On the 1st December we submitted to Government the following Extract from our Proceedings under date the 19th November.

Proceedings, in Cons., 19th November 1832. 'Read again the report of the Collector of Salem on the settlement of the Land revenue of that district for Fusly 1241 A.D. 1831-32.'

Para 2. 'There was an addition of 7 to the number of villages under the direct management of the Officers of Government [Amany] in this Fusly and a like decrease in the number of villages composing Estates under a permanent assessment in the possession of the proprietors [Jary] in consequence of the Estates of Toppaputty and Vadagara Ahtoor having reverted to Government by purchase at public sale for arrears of revenue.'

Para 3. 'The season appears to have been at first favorable, but there was a great check to cultivation from the want of rain between June and September, and though there was a plentiful supply in the latter month, there was again a failure at the time of the last Crops, by which much produce was destroyed. On the whole the Collector observes the rains were insufficient for an average produce from either the dry or wet lands, and the season in a general view must be regarded as unfavorable.'

Prices. Para 5. 'The prices of grain were considerably lower in Fusly 1241 than in the preceding year, which the Collector thinks is to be attributed to the greater scarcity of money in the Country. The Kists however were realized without difficulty, and it is satisfactory to observe that in no instance recourse was had to the distraint and sale of a Ryot's property, or the confinement of his person.'

Para 6 to 9. 'The arrangements under which the settlement was conducted and the Puttahs were distributed, as described by the Collector, appear satisfactory.'

Para 10. 'It is stated that objections were made by some of the Ryots of the Raizepoor Talook who had hitherto held their lands at reduced rates under the Mootahdar's Cowles, to receive their Puttahs this year, on account of the settlement having been made at the Survey Assessment. It is the established rule that the Cowles granted by the Mootahdars by which their lands were let out to the Cultivators at favorable terms to promote their private views and interests in their competition with other proprietors,

shall not be permitted to continue in force after the Mootahs have reverted to Government beyond the term prescribed by Regulation, that is the close of the Fusly year in which they may have been sold. The order for annulling the Cowles held by the Ryots in the Raizepoor Talook, and making the settlement according to the Survey rates, it appears, was issued by the Collector in April 1830, Fusly 1239, but "from some misunderstanding or error" was not acted upon by the additional Sub-Collector in charge in the settlement of the following year Fusly 1240. In Fusly 1241 the settlement was made agreeably to the order, but it appearing that the Tahsildar had given a written assurance to the Ryots [as he asserts, under the authority of the Sub-Collector Mr. Sheridan] that the reduced rates would be continued for this Fusly, on the faith of which they cultivated their lands, the difference between those rates and the survey assessment has not been levied, and the Collector recommends that it be remitted, with the understanding that the Survey standard shall be observed in the settlement of the Current year. Under the circumstances stated by the Collector, and particularly with reference to the written assurance given to the Ryots, the Board are of opinion that the remission recommended amounting to Rupees 2,752-15-3 should be allowed, and they resolve to request the sanction of Government for it.'

'Adverting to the explanation of the Tahsildar as to the verbal order he received from the Sub-Collector Mr. Sheridan the Board deem it proper to observe that such orders should invariably be given in writing in order to prevent mistakes or misrepresentations. Considering that Mr. Sheridan in this Fusly carried into effect the order of the Collector for enforcing the Survey rates in the Talooks of the Sub-Collector's Division, the correctness of the Tahsildar's assertion that he authorized a different proceeding in the Talook of Raizepoor appears questionable.'

'It appears that the former Sub-Collector Mr. Thompson in Fusly 1240 issued an order in opposition to that of the Collector and made the settlement in the Division under his charge upon the Mootahdar's Cowles, in direct contravention of the Collector's instructions without any reference to him. It is to be presumed that he thus acted from a mistaken notion of his duty and the Board are unwilling under existing circumstances to animadvert severely on his conduct. It is necessary however for the Sub-Collectors to understand distinctly that it is the province of the Collector to prescribe the general rules by which the settlement is to be conducted, and their's only to carry them into execution. For this they are responsible and strict obedience is indispensable on their part.'

Para 12. 'The Mootah of Toppaputty having reverted to Government in this Fusly, such of the Cowles held by the Ryots as were really and bona fide granted by the Mootahdar, ought according to Regulation to have been continued to the end of the Fusly. But upon inquiry there appearing strong reason to believe that some were forged or antedated, while some were reported to have been burnt, and others have been granted, not by the Mootahdars, but by underfarmers, and were therefore invalid; it was thought best, the Collector states, to annul all and to include the lands in the settlement at the survey standard. The Collector now recommends however that the difference between the Cowle rates and the Survey Assessment which has not been collected may be remitted indiffer-

'The whole amount of the land revenue of the District of every description as settled for Fusly 1241 was Rupees 16,75,497-13-3 being less than the settlement of Fusly 1240 by Rupees 43,667-6-9 as exhibited particularly in the following comparative Abstract.'

42

Para 31. 'The Collector notices the Cultivation of Enam lands in Fusly 1241. The extent Cultivated was 53,234 ^{Acres.} being in the proportion of $9\frac{101}{16}$ per cent. to the whole cultivation of the lands held immediately of Government. The Assessment of the above lands amounted to Rupees 1,50,620-9-8 being in the proportion of $13\frac{151}{16}$ to the

‘The following Abstract exhibits the whole revenue of the Salem District as settled for Fusly 1241 in comparison with the settlement of Fusly 1240 the result being a decrease of Rupees 41,751-10-10.’

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue	17,19,165	4 0	16,75,497	13 3	2,940	13 5	46,608	4 2
EXTRA REVENUE.								
Sayer or Customs.. ...	1,90,976	0 0	1,93,099	0 0	2,123	0 0	...	...
Abkurry or revenue derived from the sale of Spirituous Liquors	64,955	0 0	68,765	0 0	3,810	0 0	...	...
Sundry Farms	8,620	15 6	10,282	14 7	1,661	15 1	...	...
Mohrturpha or personal and professional Taxes	85,918	7 4	81,465	2 2	...	...	4,453	5 2
Stamps	17,372	7 0	16,146	9 0	...	...	1,225	14 0
Total...	20,87,008	1 10	20,45,256	7 0	10,535	12 6	52,297	7 4
Deduct Increase...							10,535	12 6
Net Decrease...							41,751	10 10

"The gross amount of Collections of every description including arrears, brought to account in this Fusly, was Rupees 23,200,82-13-5 in which sum are comprehended the Collections of Mohturpha from Fusly 1231 to 1241 hitherto kept in deposit pending the decision of the question regarding the Compensation to the Mootahdars on account of the resumption of this branch of revenue formerly enjoyed by them. The Charges Exclusive of allowances to Pagodas and Mosques, Pensions, recoverable advances &c., amounted to Rupees 3,74,206-11-8 being in the proportion of 16½ per cent. to the gross collections. Among the Charges is included the sum of Rupees 1,30,381 paid as compensation to the Mootahdars on account of the resumption of the Mohturpha."

"The Board have satisfaction in noticing the favourable terms in which Mr. Orr reports of the Services of Mr. Ogilvie the Acting Sub-Collector and Mr. Popham Head Assistant."

222. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 4th December."

REGARDING THE INCREASE STATED TO HAVE TAKEN PLACE IN THE NUMBER OF CULTIVATING RYOTS IN FUSLY 1240.

To the Chief Secy. to Govt.,
in Cons., 14th May 1832.

223. The following letter was addressed to the Chief Secretary to Government under date 14th May.

In Cons., 17th Novr. 1832.

From the Ag. Sub-Collector
of Salem, 6th in Cons., 13th
Feby. 1832.

To do., 20th in Cons., 20th
do. do.

From the Collr., 7th in Cons.,
14th May do.

"With reference to para 4 of Mr. Wheatley's letter dated the 11th November last, I am directed by the Board of Revenue to request that you will submit for the information of Government the accompanying correspondence with the Collector of Salem regarding the increase stated to have taken place in the number of Cultivating Ryots in that District in Fusly 1240."

"Mr. Orr ascribes the comparatively large fluctuation which occurred in the number of Cultivators in Fusly 1240, to the circumstance of the remarkable sub division of farms which exist in his District, which renders the majority of them of exceedingly small extent; the consequence of this is that numbers of Puttahs are taken up by persons engaged in trade or other avocations which render them independent of Agriculture as a means of subsistence."

"The Sons and Servants of Putkutdars, when they become possessed of a little means, are also" "he observes" "in the habit of taking up in a favorable year a field or two in their own name, and either continue or give them up as their means and the promise of the next season may prompt."

"The large increase of 10,623 Ryots in the Fusly in question [1240], is attributed in a

Para 3.

"great measure to the practice which existed till Fusly 1239 of inserting in the Accounts as one Ryot several individuals who held a joint Puttah amongst them, which practice was altered in Fusly 1240 by entering the correct number of names."

"The number of new settlers in Fusly 1240, amounting to 72 are stated to have come from the neighbouring districts of Trichinopoly, North and South Arcot, and Coimbatore, but none from Mysore. The proportion which they bear to the increased number of old or Kadeem Ryots is as 1 to 147."

"The annexed Memorandum exhibits the details of increase and decrease of individual Cultivators during the Fusly alluded to."

Memorandum of the increase in the number of Cultivating Ryots in Fusly 1240.

Total number of Cultivators in the Amanie Villages in Fusly 1239.	...	...	95,745
<i>Deduct Decrease.</i>			
Cultivators who have either died or left their villages	835	...	...
Individuals who have given up the occupation of Cultivators	4,842	...	...
Cultivators who have transferred the whole of their lands to others	161	...	...
Persons, holding separate puttahs for different lands in the same village, who have been furnished with one puttah each	434	...	...
Total Decrease		6,272	
<i>Add Increase.</i>			
Individuals who have resumed the occupation of Cultivators including new Settlers &c.	10,623	...	...
Individuals holding one Puttah amongst many, having been furnished with separate ones	2,045	...	...
Cultivators to whom the whole or part of the lands of others have been transferred	304	...	...
Increase of Cultivators from the Mootahs of Navaary and Comarapollium reverting to Government	1,277	...	...
Error in the number of Ryots in the accounts of fusly 1239 corrected	629	...	...
Net Increase		14,878	8,606
Number of Ryots in Fusly 1240			1,04,351

EXTRA REVENUE FOR FUSLY 1241.

224. On the 4th December we submitted to Government the following Extract from our Proceedings under date the 19th November.

Proceedings, in Cons., 19th
Novr. 1832.
29th Sept., in Cons., 11th
Octr. 1832.
"Read again the report of the Collector of Salem upon the management of the extra sources of revenue in that District for Fusly 1241."

"The following comparative statement shews the Demand Collection and Balance under each head for Fuslies 1240 and 1241 respectively."

Trans.	Fusly 1240. -					Fusly 1241.					Balance of Current Revenue on the 12th July 1832.
	Settlement of Fusly 1210.	Collections to the 12th July 1831.	Extra Collections.	Total Collections of Fusly 1240.		Balance of Fusly 1240 on the 12th July 1831.	Settlement of Fusly 1241.	Collections on account of Fusly 1241 to 12th July 1832.		Total Collections on account of Fusly 1241.	
				Rs.	A. P.			Rs.	A. P.		
1	2	3	4	5	6	7	8	9	10	11	
Sayer	1,90,976	0 0	1,78,705 10 8	357 11 9	1,79,124 6 5	1,98,669 0 0	1,93,922 11 2 5	713 12 6	1,90,136 8 11	3,676 3 7	
Abbary	61,555	0 0	61,562 12 0	278 4 8	61,841 0 8	69,755 0 0	64,571 5 11	300 5 6	64,871 15 5	4,193 10 1	
Sundry Small Farms and Licenses	8,020	15 6	6,231 4 10	53 0 2	6,209 11 1	10,282 11 7	7,134 8 3	83 2 9	7,217 11 0	2,148 6 4	
Moturpha	85,918	7 4	72,140 8 10	223 0 2	72,363 0 0	81,405 2 2	80,446 0 9	101 5 6	80,550 3 8	1,019 1 6	
Stamps	17,872	7 0	17,872 7 0	8 11 1	17,881 2 1	16,146 0 0	16,146 0 0	...	16,146 0 0	...	
Total	3,57,812	13 10	3,39,076 11 4	924 11 1	3,39,055 12 5	3,64,758 5 5	3,57,721 4 2	1,301 13 6	3,59,023 0 0	12,037 5 6	

SAYER.
DEMAND.

Fusly 1241	Rs.	A. P.
1240	1,93,099	0 0
1240	1,90,976	0 0
	2,123	0 0

'In the amount of the Sayer rents there was an increase of

'Rupees 2,123, occasioned by the increased offers for the rent of the

'duties on Betel and Tobacco, which are included under this head.'

'The gross collections which include extra collections, Rupees 713-12-6 and Rupees 2,621-8-9 collected on account of arrears, amounted to Rupees 1,92,758-1-8, and exceeded the Gross Collections of Fusly 1240 by Rupees 10,507-14-2, this increase was principally owing to a portion of the collections at the Frontier Chowkies in Fusly 1240 having been brought to the account of Fusly 1241, as noticed by the Board in their proceedings of the 27th October last.'

'The net revenue after deducting charges* in which there was an increase of Rupees 299-11-1 amounted to Rupees 1,89,183-15-4 being Rupees 10,208-3-1 in excess of the net revenue of Fusly 1240.'

'There was a balance of Rupees 3,676-3-7 outstanding at the close of the Fusly which was recovered by the 15th September last.'

'The demand under this head amounted to Rupees 68,765, being Rupees 3,810 in excess of the demand for Fusly 1240. The ordinary current collections

'amounted to Rupees 64,571-5-11 leaving a balance of Rupees 4,193-10-1 outstanding at the close of the Fusly, this has been reduced by subsequent collections to Rupees 330 which the Collector states will be recovered at an early period. The gross Collections amounted to Rupees 65,271-3-5 as noted in the margin. Deducting charges*

GROSS COLLECTIONS.		
	RS.	A. P.
Current	64,571	5 11
Extra	300	9 6
Arrears	399	4 0

GROSS COLLECTIONS.		
	RS.	A. P.
Gross Collections	65,271	3 5
Charges	950	12 6

Remark.

Printed Statement 2.

'the Collector to there having been a greater amount of arrears to collect in Fusly 1240 than in the Fusly under review, and to there having been a greater balance outstanding at the close of Fusly 1241 than in the preceeding Fusly.'

UNDRY SMALL FARMS AND
LICENSES.

Pilvay or Grazing tax.
Bamboo rent.
Tamarind rent.
Rent of Ferries.
Rent of Honey and Wax.
Gadigavel &c.
Rent of Pipe Clay.
Rent of Fisheries.
Rent of Sandalwood.
Rent of the Wild castor oil Nut.

'Under this head are comprised the different items noted in the margin, the amount of the rent of which for Fusly 1241 was Rupees 10,282-14-7 or Rupees 1,661-15-1 in excess of the demand for the preceding Fusly. The current collections amounted to Rupees 7,134-8-3. Extra collections amounting to Rupees 83-2-9 and collections of arrears, Rupees 2,377 raised the gross collections to 9,594-11-0 exceeding the gross collections of Fusly 1240 by Rupees 1,474-9-3. There were no charges under this head.'

'Of the balance of Rupees 3,148-6-4 which was outstanding at the close of the Fusly, the Collector reports that Rupees 1,382-9-0 were collected by the 15th September and that the remainder would be realized hereafter by instalments.'

'With regard to two of the items noticed above as included under the head of Sundry small farms and Licenses, viz., the Rent of Pipe Clay and the rent of Wild Castor Oil Nuts, the Collector observes that "the revenue derived from them is so very trifling" that he would recommend that they should not in future be rented

"but that the inhabitants should have the benefit of deriving what they can from them unburdened by any Government Tax." The Revenue derived from these sources in the Fusly under review was from the former Rupees 7 and from the latter Rupees 67-8-0. The Board resolve agreeably to the Collector's suggestion to solicit the sanction of Government for excluding these items from the demand for the future."

"The Moturpha settlement in the Jaury Mootahs and Anmanie Villages amounted to Rupees 81,465-2-2 being 4,453-5-2 below the settlement of Fusly 1240; this falling off is attributed by the Collector partly to the refusal of several of the principal weavers to employ their looms until a remission of the tax on them should be allowed by Government, and partly to the discontinuance of the manufacture of earth Salt. It appears from a letter from the Collector dated the 28th May last, in reference to certain petitions which had been proffered by the weavers of that district, that the weavers of the town of Salem as well as throughout the District had at that time received their puttahs and were paying the loom tax as usual."

"The Current Collections amounted to Rupees 80,446-0-8. The gross Collections within the Fusly were raised to Rupees 2,08,214-11-10 by the addition of Extra Collections of Rupees 104-3-0 and by bringing to account a sum of Rupees 1,27,664-8-2 being the amount of arrears of former Fuslies consisting principally of the collections on the Mootahs in the possession of the proprietors which had been kept in deposit pending the decision of the question regarding the compensation to be allowed to the Mootahdars on account of the resumption of this branch of revenue which was included in the assets of their Estates at the permanent settlement."

"The net revenue after deducting charges* in which there was an increase of Rupees 1,370-0-9 on account of commission drawn upon the deposit mentioned in the last para, amounted to Rupees 2,05,405-5-4 being Rupees 1,32,197-7-6 in excess of the net revenue of Fusly 1240."

STAMPS.
GROSS COLLECTIONS.
Rs. A. P.
Fusly 1240 ... 17,381 5 1
" 1241 ... 16,196 9 0
1,234 9 1
* Charges ... 1,546 10 10

"The total collections from the sale of Stamps amounted to Rupees 16,146-9-0 being Rupees 1,234-9-1 below the collections of Fusly 1240, the net revenue after deducting charges* in which there was a decrease of Rupees 1,334-1-1, was 14,599-14-2 being Rupees 99-8-0 in excess of the net revenue of Fusly 1240."

"From the annexed Memorandum which shows the amount of increase and decrease of net

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Sayer	1,78,975	12 8	1,89,193	15 4	10,208	2 1		
Abkary	65,563	10 6	64,320	6 11			1,236	3 7
Small Farms	8,120	1 9	9,594	11 0	1,474	9 3		
Moturpha	72,297	12 10	2,05,405	5 4	1,32,197	7 6		
Stamps	14,500	6 2	14,599	14 2	99	8 0		
Total...	3,40,360	12 0	4,53,101	4 9	1,43,979	11 10	1,236	3 7
	Deduct Decrease...				1,236	3 7		
	Net Increase...				1,42,743	8 3		

"revenue from each branch of extra revenue in the Fusly under review, it would appear that there is a net increase upon all of them to the amount of Rupees 1,42,743-8-3. If however, from the amount of the net revenue of

"the Fusly under review be deducted the Moturpha collections on account of Jaury Mootahs for

Nett revenue of Fusly 1241	Rs. A. P.	4,53,101 4 9	"the year and the amount collected on the same
DEDUCT.			"account from Fusly 1231 to Fusly 1240 which
Moturpha collections in Jaury Mootahs for Fusly 1241	25,732 5 2		"had been kept in deposit and was transferred to
Do. in deposit from Fusly 1231 carried to account in Fusly 1241	1,24,974 13 0		"the accounts in Fusly 1241, a Comparison of
	1,50,707 2 2		"the net revenue of Fusly 1240 and 1241 will
	3,32,397 2 7		"show a decrease in the latter year of Rupees
Nett revenue of Fusly 1240	3,40,360 12 6		"7,963-9-11."
Decrease in Fusly 1241	7,963 9 11		

225. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 4th December.

REGARDING CERTAIN OLD AND IRRECOVERABLE BALANCES OUTSTANDING ON ACCOUNT OF LAND AND EXTRA SOURCES OF REVENUE.

226. On the 15th September we submitted to Government the following Extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd Sept. 1832.
In Cons., 30th April and 11th June 1832.
"Read again letters from the Collector of Salem dated 23rd April and 31st May 1832."

Para 47, Report dated 26th Novr. 1830 in Cons., 20th Decr. 1830.
Letter dated 28th Decr. 1830 in Cons., 6th Jan'y. 1831.
Para 5 letter dated 30th Sept. 1831 in Cons., 6th Octr. 1831.
"In the first of these letters the Collector requests sanction, with reference to former reports, for writing off Rupees 3,186-7-0 the irrecoverable balance of land revenue for fusly 1239, and old and irrecoverable arrears of land revenue of previous years amounting to Rupees 4,79,205-5-3."

"Referring to para 47 of the Jummabundy report for fusly 1239 it appears that the balance of 3,186-7-0 is against Ryots of Amany Villages, who have been reduced to poverty or who have died or absconded. The Collector states that it is irrecoverable and under the instructions of Government dated 11th July 1826 the Board resolve to recommend that it be written off."

From Collr., 28th Decr. 1830.
In Cons., 6th Jan'y. 1831.
"The sum of Rupees 4,79,205-5-3 is composed as follows viz.,

	Rs.	A.	P.
Irrecoverable arrears against Mootahs, for fuslies prior to Fusly 1229, viz., from fusly 1214 to 1228 inclusive...	3,03,918	4	2
Do. do. from Fusly 1229 to 1238	21,863	2	5
Old arrears previous to Fusly 1236 in the Amany Villages irrecoverable.	1,23,107	1	2
Irrecoverable arrears of the Amany Villages for fuslies 1236-37 and 38.	30,316	13	6
	4,79,205	5	3

28th December 1830. Para 3. 'The first of these Items Rupees 3,03,918-4-2 includes Rupees 1,05,681-0-7 due by Hill people which does not properly belong to it. The Collector explains that it is the difference between a nominal demand on the Hills which cannot be realized and the Actual Collections. The Board are of opinion that it should be written off.'

Statement A in letter 28th December 1830. 'The remainder Rupees 1,98,237-3-7 is divided as follows.'

	Rs.	A.	P.
'Due by Mootahdars whose Estates have been sold and purchased by others.	9,534	4	5
'Do. by do. whose Estates have been purchased by Government...	1,88,683	5	7
'Sibbendy charges in sequestered Estates subsequently purchased by Government	19	9	7
	1,98,237	3	7

'A large portion of this balance stands against persons who have died. Of the survivors it is reported that they and their securities are entirely without the means of discharging any part of the debt against them. Most of them it appears have been confined in Jail and have been discharged as utterly insolvent. Under these circumstances and the balances being all above 13 year's standing the Board recommend that the whole sum of Rupees 1,98,237-3-7 be written off. Under the orders of the Court of Directors the General Rules is that balances of permanently settled revenue should not be written off under 15 year's standing, but in the present instance the Board see no objection to writing off at once the whole amount of the Mootah balance included in the first items which comprehends the sum of Rupees 39,341-12-9 due for two year's Fusly 1227 and 1228 within the prescribed limitation.'

28th December 1830. Para 4. Statement B. 'The next item Rupees 21,863-2-5 due for the years from Fusly 1229 to 1238 inclusive stands against Mootahdars whose Estates have been purchased by Government, which the Collector reports to be wholly irrecoverable, most of the parties having died or left the District or having no means whatever. The Board referring to the orders of the Court of Directors do not consider it necessary to write off these balances at present. The Collector will submit annually a statement of the irrecoverable arrears of permanently settled revenue which are above 15 years standing in order that they may be written off under the sanction of Government agreeably to the Circular order dated 1st July 1819.'

20th Decr. 1830. Para 5. Statement C. 'Of the balances against Ryots of Amany Villages for balances of years prior to fusly 1236 amounting to Rupees 1,23,107-1-2 including Rupees 2,573-1-2 on account of Tuccavy, the sum of Rupees 95,505-2-10 is reported to be "due by Ryots who have died, absconded or are in poverty, and by a few who have slender means of even continuing their present cultivation and to whom it would be ruin to demand the payment of their old arrears." With reference to the instructions of Government dated 11th July 1826 above cited the Board recommend that this sum of Rupees 95,505-2-10 be written off.'

28th Decr. 1830. Para 5. 'Of the rest it is explained by the Collector that it consists of sums that are merely balances in account which ought to have been adjusted long ago, and do not constitute a real demand against the Ryots. The Board consider the Collector's explanations as to these items satisfactory and recommend that the amount thereof Rupees 27,601-14-4 be also written off.'

93
The remaining sum of Rupees 30,316-13-6 is the portion of arrears standing against Ryots of Amany Villages for fuslies 1236-37 and 38, deemed to be irrecoverable. These arrears are stated to be due by Ryots who have died left the District or are reduced to poverty. The Collector appears to have been very careful in inquiring personally, and causing inquiries to be made into the circumstances of the Ryots and he states that no hope whatever can be entertained of the recovery of the arrears in question. The Board therefore recommend that the above sum of Rupees 30,316-13-6 be written off.'

'The Collector further requests sanction for the adjustment of the following sums mentioned in the 8th para of his letter dated the 28th December 1830.'

	Rs.	A.	P.
'Excess collections of the Baloor Mootahs in Fusly 1220	41	4	7
'Collections on Porumpoke and excess Collections of the Suttty putty and Hurroor Mootahs in Fusly 1230...	32	5	8
'Collections on Porumpokō in the Navaly Mootah in Fusly 1230...	10	1	8
'Price of Estates purchased on account of Government in Fusly 1230	44,894	0	0
	44,977	11	11

'The first three of these sums are in deposit and the Collector requests sanction for carrying them to the credit of the former Mootahdars respectively on account of the balances standing against them. The Board recommend that authority be given for this adjustment.'

Paras 2 and 4, 28th Decr. 1830. 'The remaining sum of Rupees 44,894 is the price of certain Mootahs purchased on account of Government in Fusly 1230. The purchase of these Mootahs was reported by the Collector under date the 13th October 1820 and sanctioned by the Board under date the 19th of the same month but the special sanction of Government for carrying the amount of the purchase money to the credit of the Mootahdars respectively was not obtained. This is what is now requested.'

'The amount entered in Statement No. 1 submitted by the Collector on the above date is Rupees 39,571 and the amount in No. 3 Rupees 6,323 the total being Rupees 45,894. Deducting Rupees 1,000 the price bid for the Mootah of Sankerghery in No. 3 the sale of which was annulled, the remainder is Rs. 44,894, the sum above mentioned. The Board recommend that sanction be now given for passing this sum to the credit of the Mootahdars respectively on account of the balances for which the Mootahs were sold.'

In his letter dated 31st May the Collector, with reference to his report dated 30th September 1831 requests sanction for writing off the sum of Rupees 6,256-13-10 on account of the land revenue of fusly 1240. The Board concur with the Collector as to the propriety of this measure under the circumstances stated and recommend that sanction be granted for writing off the balance.'

	Rs.	A.	P.
Irrecoverable balance of Hill revenue before Fusly 1229	1,05,631	0	7
Do. Mootah balance before do.	1,98,237	3	7
	3,03,918	4	2

'The total amount of balances of land

revenue recommended to be written off will

Ryotwar balance before Fusly 1236	1,23,107	1	2
Do. of Fuslies 1236-37 and 38	30,316	13	0
Do. of 1239	3,186	7	0
Do. of 1240	6,256	13	10
	4,66,785	7	8

'thus be Rupees 4,66,785-7-8 as specified in the

'margin.'

'The Board further recommend that sanction be granted for writing off the small balance of Rupees 150-3-8 on account of the Moturpha revenue of fusly 1240 which the Collector in his letter of 31st May reports to be irrecoverable.'

'In his letter of the 23rd April last the Collector further requests instructions regarding the balances of Sayer, Abkary and Sundry small farms to the end of fusly 1238 amounting to Rupees 91,843-7-7 reported to be irrecoverable of which he submitted detailed statements in his letter of the 16th July 1831.'

From Collector, 16th July 1831.
Statements No. 1, 2 & 3.
In Cons., 28th July.

'These balances amount to Rs. 91,843-7-7, viz., Sayer 61,767-1-1, Abkary 22,010-6-4, and Sundry farms 8,066-0-2.'

	Rs.	A.	P.
Total amount	61,767	1	1
Fusly 1227	6	13	10
" 1231	37	7	10
" 1232	78	10	6
" 1236	450	0	0
	573	0	2
Balance of Fuslies 1233 & 1234	61,194	0	11

'The sayer balances with the exceptions

'noted in the margin, are on account of the rents

'of Fuslies 1233 and 1234 the circumstances of

'which have been fully discussed on former

'occasions. The amount of these balances is

'Rupees 61,194-0-11. In this is included a sum

From Govt., 28th April 1839.
In Cons., 4th May do.
Para 5.

'of Rupees 1,907, on account of the rent of the Palacode Chowky in fusly 1234. The Government having already ordered the balance of this rent to be struck out of the accounts it does not appear why this item is still entered as a balance to be adjusted.'

'Although there may be little probability of any of these balances being recovered yet, under all the circumstances the Board are not satisfied of the expediency of remitting them absolutely at present, and as they are not aware of any Circumstance likely to arise from their being kept in account, they think it most advisable to apply to them the rules in force regarding balances of land revenue under permanent settlement, leaving them to stand in account until the expiration of 15 years from the time they became due respectively.'

'The balance of Fuslies 1227-1231, 1232 and 1236 amounting to Rupees 573-0-2 the Board recommend to be written off.'

'The Abkary balances, with the exceptions noted in the margin are also on account of the rents of fusly 1233 and 1234. These balances amounting to Rupees 18,338-6-7 the Board think it advisable to retain in account in the same manner as in the Sayer balances of fuslies 1233 and 1234 excepting the items noted in the margin which the Collector explains are not balances of rent but abatements on account of stamp duty allowed to the renters. The

	Rs.	A.	P.
Total	22,010	6	4
Fusly 1214	222	13	7
" 1218	135	13	3
" 1227	2,298	5	5
" 1231	680	14	6
" 1232	334	1	0
	3,671	15	9
Balances of Fuslies 1233 & 1234	18,338	6	7

Statement No. 2

'amount is Rupees 920 which the Board recommend to be remitted. The other balance amounting to Rupees 3,671-15-9 they recommend to be written off.'

Statement No. 3.
No. 15 in Statement.

	Rs.
No. 2 Paramutty	105
17 in do. Shenkerry-	100
droeg	90
Ranjapoor	75
Wemaloor	225
Trichingode	100
Tripatoor	225
Ossoor	920

'The balances of Sundry small farms amounting to Rupees

'8,066-0-2, are on account of many years from fusly 1218 to fi

'1236. Under the explanations of the Collector in the Statement no

'in the margin the Board recommend that the whole be written off

'Ordered that the above Extract of the Board's Proceedings be submitted for the informal and order of Government.'

From the Ag. Secy. to Govt.,
In Cons., 4th Octr. 1832.

227. In reply we were furnished with the following Extract from the Minutes of Consultation dated 26th September.

Extracts from the Minutes
of Consultation, under date the
26th September 1832.

"Under the explanation afforded in the foregoing communication and the papers which accompanied it, and agreeably to the recommendation of the Board of Revenue, Resolved that the following balances in the accounts of the Collector of Salem be written off.

Rupees 1,05,631 0 7

"Due by Hill proprietors from fusly 1214 to fusly 1223 be the difference between the nominal demand and the actual Collections"

Rupees 1,98,217 10 0

"Due from fusly 1241 to fusly 1228 by Mootahdars whose Estates have been sold."

19 9 7

"Sibbendy charges in sequestered Estates subsequently purchased by Government."

Total 3,03,918 4 2

"Due by deceased, absconded, and indigent Ryots, for years preceding fusly 1236."

Rs. 95,505 2 10

"A nominal balance in account but not constituting a real balance against the Ryots."

27,601 14 4

"The Ryotwar balance of Aumanic Villages for fuslies 1236, 1237 and 1238."

30,316 13 6

"The irrecoverable Ryotwar balance of land revenue for fuslies 1239."

13,156 7 0

"The irrecoverable Ryotwar balance of land revenue for fuslies 1240."

626 13 10

"Balance of Moturpha of Fusly 1240."

150 3 8

"Sayer balances of Fuslies 1227-1231, 1232 and 1236."

573 0 2

"Appearing as a portion of the Abkary balance of Fuslies 1233 and 1234 but consisting in fact of Abatements on account of Stamp duty allowed to the renters."

920 0 0

"Abkarree balances outstanding for years preceding Fusly 1238."

3,671 15 9

"Balance of sundry small farms and licenses due from fusly 1218 to fusly 1236."

8,066 0 2

"Resolved also in the recommendation and for the reasons stated by the Board of revenue that authority be granted to the Collector of Salem to adjust the following items in his accounts."

Rupees 83 11 7 "Which is in deposit in the Collector's Treasury to be carried to the credit of the balances outstanding against the respective Mootahdars."

44,894 0 0 "The price of certain Mootahs purchased by Government in fusly 1230 to be carried to the credit of the balances due by the Proprietors of those Estates."

"Ordered that copy of the foregoing Resolutions be transmitted to the Board of Revenue, the Accountant General and Civil Auditor."

228. A copy of the foregoing letter together with our Proceedings was transmitted to the Collector on the 4th October.

RELATIVE TO THE RE-EMPLOYMENT OF ARNEE VENKATROW LATE ACTING HEAD SHERISTADAR IN THE PUBLIC SERVICE.

To the Chief Secy. to Govt.,
in Cons., 23rd Feby. 1832. 229. The following letter was addressed to the Chief Secretary to Government under date 23rd February.

"I am directed by the Board of revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying Petitions from Nos. 153 and 174 of 1832. Arnee Venkatrow, late Acting Head Sheristadar in the Salem District praying that he may be either restored to his late situation from which he has been dismissed, or allowed to hold some other situation under the Government."

"The circumstances under which the petitioner was appointed to act as Head Sheristadar in Salem upon the suspension of the Sheristadar Appoo Row, was stated in a Minute by Mr. McDowell bearing date the 15th May 1830 which was submitted to Government on the 5th July following, and in which the previous public services of Venkat Row, and the reasons which influenced Mr. McDowell to recommend that he should be employed in that situation for a time were detailed."

From the Collr., 14th in Cons.,
21st Jan'y. 1830. "Upon the recommendation of the present Collector Mr. Orr, the Office of Head Sheristadar was conferred on Govind Row and the services of the Petitioner were dispensed with."

"By a communication of Minutes of Consultation under date the 9th March 1830 containing orders regarding certain entries in the private accounts of the Zemindar of Vizianagrum; the Board among other matters were directed to investigate the items entered as paid to Arnee Venkat Row, who (the order of Government goes on to say) is immediately to be removed from the office of Acting Sheristadar of Salem if not already dismissed."

To the Collr. of Salem, 22nd
in Cons., 22nd April 1830. "From the correspondence noted in the margin which has been already submitted to Government it appears that there is no proof that the petitioner was in any way implicated in the transactions to which the entries in question referred, and he must therefore be considered as guiltless of the misdemeanour to which by the order of Government cited above, the penalty of dismissal from his office was attached."

"Although in point of fact the Petitioner was removed from the Office he temporarily filled, not on the ground of any established or imputed misconduct but merely upon the representation of the Collector that he considered him to have neither practical experience nor Revenue knowledge sufficient to qualify him for the responsible situation in which he was acting" yet the Board think it questionable whether he is not, by the order passed by Government for his dismissal disqualified from being employed in any public situation. And seeing that nothing whatever has been substantiated against his integrity or the moral propriety of his conduct in any respect; that there is every reason to believe him well qualified for many important situations in the public service and that Mr. Orr on whose representation he was removed from Office bore testimony at parting with him to his "zeal and attention in the discharge of his duty" adding other expressions unequivocally indicative of favorable sentiments respecting him, they consider it an act of justice to recommend that his eligibility for public employment may be placed beyond a doubt by being formally recognised by Government."

230. With reference to the foregoing letter we forwarded to the Chief Secretary under date 21st May a Petition addressed to us by Arnee Venkat Row which we requested him to lay before the Right Honorable the Governor in Council in order to our being enabled to dispose of the same.

From the Ag. Secy. to Govt.,
in Cons., 5th Sept. 1832. 231. In reply we received the following letter from Government dated 31st August 1832.

"It would appear that your Board entertain doubts whether the order communicated to you in the Minutes of Consultation of the 9th March 1830 for the removal of Arnee Venkat Row from the office of Acting Sheristadar of Salem does not disqualify him from re-employment in the public service, and recommend that since nothing whatever has been substantiated against his integrity or the moral propriety of his conduct in any respect his eligibility for public employment may be expressly recognised by Government. It is obvious that the order of Government above referred to, was dictated by a sense of the public expediency of removing a servant from a high and responsible situation against whom there appeared strong prima facie evidence of criminality, till the charges against him had been investigated and disproved. The measure of removal directed as it was previous to detailed investigation could not be viewed in the light of a final decision upon his guilt or innocence. Although the Right Honorable the Governor in Council is of opinion that the order above alluded to for the removal of Arnee Venkat Row from his office of acting Head Sheristadar of Salem does not preclude his re-employment in the public service, he is not disposed to record a formal exculpation of that individual, in as much as the report of the Collector of Vizagapatam of the 25th June 1830 on the enquiries he had instituted as to the alleged payments to Arnee Venkat Row is certainly not conclusive evidence of his innocence. Though the fact of corruption was not proved, the presumption of guilt, so strongly created by the entries in Narrain Row's account of payments to Arnee Venkat Row to a considerable amount*, and standing in his own name, coupled with the situation held by Venkat Row at the time the payments are alleged to have been made, has not been sufficiently removed to admit of an unqualified declaration by Government of his innocence. Narrain Row did not deny, it would appear, the correctness of the entries but refused to give any explanation on the subject." "He would not deny though he was unwilling it would seem to be the instrument of substantiating the charge against Venkat Row."

"In addition to the foregoing circumstances of suspicion against Arnee Vencat Row, I am directed to call your attention to the Collector's letter to your Board in Cons., 19th March 1827. "under date the 10th March 1827 stating that he had suspended the Sheristadar (Arnee Vencat Row) and instituted an enquiry into his conduct under the provisions of Regulation IX of 1832 in consequence of a deficiency amounting to Rupees 523-7-9 in the remittances from the Salt Makaums to Hoozoor Treasury in the misappropriation of which sum he appeared to be strongly implicated and that after the evidence had been gone through, he offered to make good the deficiency and resign his situation."

"The Right Honorable the Governor in Council directs me also to call your Board's attention to the fact of Arnee Vencat Row's implication to a greater or less extent in the Cash deficiencies in the year 1824 in the Collector's Treasury at Vizagapatam. Impressed with the paramount importance of preserving so far as lies in his power, the purity and integrity of the Native Servants of the Government, the Right Honorable the Governor in Council considers that in the particular case of Arnee Vencat Row it would be militating against those principles and sentiments were he to sanction the re-employment in the public service of one against whom there exists not a mere taint of suspicion, but a strong presumption of criminality. The Right Honorable the Governor in Council feels therefore that he cannot consistently with the public interests authorize the re-employment of Arnee Vencat Row in the public service."

DISPOSAL OF SUSPENDED SERVANTS.

From the Ag. Secy. to Govt., in Cons., 9th July 1832. 232. The following letter was received from the Acting Secretary to Government dated 6th January 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 19th Ultimo, Vide Para 540 of last General Report. "No. 589, relative to the employment of the Native Servants of Salem who have been suspended."

"With reference to your Secretary's letter of the 5th July 1830 No. 363, it is observed in Cons., 5th July 1830. "that both your Board and Mr. McDowell acquit Appoo Row of any malversation or peculation in his office as Head Sheristadar. Appiah is said to have been under trial on a charge of bribery and corruption, but it is not distinctly understood what steps have been taken with respect to the remaining three, and whether as proposed in Mr. McDowell's Minute of the 15th May they were ever prosecuted under the provisions of Regulation IX 1822. You will be pleased to report whether any subsequent investigation has taken place."

"With respect to Nurhurry Row who affirmed in a deliberate petition to Government that he was in close confinement at Ahtoor and prayed to be released when it was ascertained that he had accompanied Mr. Cockburn to Madras three months previously to the date of that petition and had remained there, ever since, the Right Honorable the Governor in Council desires that he may be dismissed no confidence can be placed in a man who was capable of giving utterance to such a falsehood."

To the Chief Secy. to Govt., in Cons., 12th March 1832.

To the Actg. Sub Collr., 9th in Cons., 9th Jan. do.

From do., 18th in Cons., 27th Feby.

233. In reply to the foregoing, we submitted to Government under date 12th March the Correspondence with the Acting Sub Collector in charge of Salem noted in the margin relative to the suspended servants in that District together with the following observations.

"The Board in continuation of their report of the 5th July 1830, to which reference is made in the 2nd para of the letter now under reply brought particularly to the notice of Govern-

"ment in the 71st para of their Proceedings of the 21st April 1831, the measures that had been adopted up to that period and the sentiments they entertained in respect to the persons in question." "The persons alluded to" "they stated" "are Appoo Row, the Head Sheristadar, Gopaul Row Deputy Sheristadar, Narrain Row Treasurer, Nurhurry Row Jewabneviss and Appiah Magistrates' Jewabneviss. Appiah whose conduct was more particularly inquired into by the Commissioner and Nurhurry Row have since been tried and convicted under Regulation IX of 1822, but have notified to the Board that they have preferred an appeal which will come before them."

"This appeal was taken into consideration by the Board in their Proceedings of the 2nd of June 1831 and the result, annulling the sentences which had been passed on Appiah and Nurhurry Row was reported to Government in Mr. Elliott's letter of the same date. Gopaul Row the Deputy Sheristadar is reported to have died on the 12th of December 1830." "With respect to Appoo Row and Narrain Row," "the Proceedings continue" "there is certainly no malversation proved against them and the Board see no reason why they should not be re-employed in the public service" "tho' with respect to Appoo Row it is added" "they are strongly of opinion that it would not be of advantage to the public service to restore him to his office in Salem." "No further steps have since been taken in respect to these two individuals in consequence as it would appear from Mr. Gardner's letter now submitted" "of no fresh complaints having been preferred against them requiring further inquiry."

"In the 3rd para of Mr. Wheatley's letter under reply the Board are informed that" "the Right Honorable the Governor in Council desires Nurhurry Row may be dismissed as no confidence can be placed in a man who was capable of giving utterance to such a falsehood" "as that he was in close confinement at Ahtoor, when it was ascertained he had accompanied Mr. Cockburn to Madras."

"Notwithstanding the opinion which as above stated has been expressed by the Board respecting the eligibility of Appoo Row to re-employment in the public service they think it their duty to bring to notice that he seems to have committed a violation of truth similar to, though not quite so gross as, that which Government have visited with their condemnation in the case of Nurhurry Row, in as much as in the Petition to Government, which accompanied Mr. Secretary Chamier's letter of the 4th May 1830 he complained that he was under restraint whilst it appears from the 3rd para of Mr. Orr's letter of the 31st May, which was laid before Government on the 5th July 1830, that he was at the time at large. The Board consider it due to him to state that the expression conveying this complaint in the original Mahratta petition is not so clear and strong as the Statement of it in the English Abstract which appears to have been made in the Government Secretary's Office, but there seems scarcely room to doubt that it was his intention to intimate to the Government that he was obliged to live at Moonahul and was under some degree of restraint when in truth he was under no restraint and had been visiting Mr. Cockburn at Salem."

From the Chief Secretary to Govt., in Cons., 31st May 1832. May 1832. 234. In reply we received the following letter dated 25th

"Gopaul Row is reported to be dead, Nurhurry Row has been directed to be dismissed, and your Board have expressed an opinion that it would not be an advantage to restore Appoo Row to his Office in Salem, though you do not appear to object to his employment elsewhere if a favorable opportunity should occur of taking advantage of his services."

"You do not expressly state whether you consider it desirable to reinstate Narrain Row in his place as Treasurer, or in one equivalent to it, and you are likewise silent as to any recommendation respecting Appiah who was tried and convicted under Regulation IX of 1822, although that sentence was subsequently annulled. As these individuals ought either to be reinstated or dismissed, the Right Honorable the Governor in Council wishes to leave it to your discretion to dispose of them as you may judge most expedient."

"With respect to Appoo Row if your Board continue to entertain the same opinion of him that was expressed in your Proceedings of the 2nd of June 1831 you will be pleased to place him in the public service when a suitable vacancy may occur provided you do not consider his conduct as described in para 5 to be of such a character as to induce you to withdraw the favorable sentiments expressed subsequently to its becoming known in your Proceedings quoted above."

"The Right Honorable the Governor in Council observes that the expression in the original Petition alluded to by your Board is certainly equivocal. It does not appear necessarily to intimate that he was in actual confinement and might equally denote that the restraint laid upon him was only a prohibition to leave Moonikall."

235. The following is an Extract from our Proceedings under date the 7th June 1832 in reference to the foregoing letter from Government.

"The Right Honorable the Governor in Council has in the foregoing Proceedings, in Cons., 7th June 1832. 'going letter left it to the discretion of the Board to dispose of the suspended servants as they may judge most expedient.'

'The five servants attached to the Collectorate of Salem who were suspended at the suggestion of Mr. McDowell the Commissioner were Appoo Row the Head Sheristadar Gopaul Row the Deputy Sheristadar Narrain Row Treasurer, Nurhurry Row Jewabneviss and Appiah Magistrate's Jewabneviss.'

'Of these persons Gopaul Row the Deputy Sheristadar is reported to be dead and Nurhurry Row was dismissed by order of Government on the 6th of January last.'

'There remain then only Appoo Row, Narrain Row and Appiah on whose cases it is necessary that the Board should pass orders.'

'In regard to Appoo Row the Head Sheristadar and Appiah Magistrates' Jewabneviss the Board after having given the subject their best attention are of opinion that it is highly expedient they should be definitively removed from the situations they held in the District of Salem and resolve that they be so removed accordingly.'

'The Board at the same time desire it may be understood that the removal of these persons from office in the Salem district is not intended to exclude either of them from re-employment in the public service, in any other district.'

'With respect to Narrain Row the Cashkeeper the Board will not object to his being re-instated in his office, if the present Collector chooses to employ him, but the personal responsibility of the Collector in respect to his Treasury being so much concerned they think it should be left entirely to his choice. If Narrain Row shall be definitively removed from the situation of Cashkeeper the Board desire that he may not be considered as rendered incapable of being employed again in the public service either in the District of Salem or elsewhere.'

'Ordered that a Copy of these Proceedings be transmitted to the Collector of Salem and that he be desired to take the necessary measures for carrying the instructions they contain into effect and to report to the Board whether or not he has considered it desirable to re-employ Narrain Row as Cashkeeper.'

GRANT OF LAND ON THE SHERVAROY HILLS APPLIED FOR BY AN INDO-BRITON OF THE NAME OF TAYLOR FOR AGRICULTURAL PURPOSES.

236. Under date 17th May we submitted to Government the following letter.

To the Chief Secy. to Govt.,
in Cons., 17th May 1832.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Salem, reporting that he has received an application from an Indo-Briton of the name of Taylor for 5-11-4 of unoccupied land on the Shervaroy Hills for the purposes of Agriculture."

"The Board beg to recommend that a grant may be given to the Individual in question for land of the extent specified on the same terms as Government were pleased to sanction in the cases of Messrs. Gay and Hayman, viz., on a lease for 21 Years at the annual rent of one Rupee an Acre."

"The Board in submitting the case of the persons just mentioned adverted to the possibility of the Shervaroy Hills, from the peculiarities of their soil and climate, becoming at some future period, the resort of Europeans, and it appears to them that having such a contingency in view no land on those Hills should be granted to persons of any description so ever without their special sanction."

"They in consequence propose to direct the Collector to submit to them all applications that may be made to him for land on the Shervaroy Hills and they would beg to suggest that authority may be given to them to comply with such as appear unexceptionable except in cases of application from Europeans, when as heretofore a reference will be made to Government."

From the Chief Secy. to Govt., in Cons., 31st May 1832. 237. To the foregoing letter we received the following reply dated 25th May 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 17th Instant, No. 166; and to state that the Right Honorable the Governor in Council is pleased, agreeably to your recommendation to authorize the Collector of Salem to make over, on a lease for twenty one years the land, applied for by an Indo-Briton of the name of Taylor for agricultural purposes at the annual rent of one Rupee per Acre."

"The Right Honorable the Governor in Council concurs generally in the opinion expressed in the 3rd Para of the letter under reply, but thinks that all applications for leases of lands on the Shervaroy Hills should be submitted for the sanction of Government."

238. A copy of the foregoing Correspondence was transmitted to the Collector on the 31st May.

Appointment. 239. Mr. J. Orr was appointed Principal Collector on the 5th October 1832 and Mr. W. C. Ogilvie additional Sub-Collector on the 17th July.

TANJORE.

EXTRA REVENUE FOR FUSLY 1241.

240. On the 6th December we submitted to Government the following Extract from our Proceedings under date the 19th November.

Proceedings, in Cons., 19th November 1832. 'Read again the letter from the Principal Collector of Tanjore noted in the Margin containing his report upon the Management of the Extra sources of revenue in that District for Fusly 1241.'

'The following Comparative Statement shows the Demand Collection and Balance under each head for Fuslies 1240 and 1241 respectively.'

	Fusly 1240.					Fusly 1241.				
	Settlement of Fusly 1240.	Collections to the 11th July 1831.	Extra Collections.	Total Collections Fusly 1240.	Balance of Fusly 1240 on the 12th July 1831.	Settlement of Fusly 1241.	Collections on account of Fusly 1241 to the 11th July 1832.	Extra Collections Fusly 1241.	Total Collections on account of Fusly 1241.	Balance of Current Revenue on the 12th July 1832.
	2	3	4	5	6	7	8	9	10	11
1										
Salt	Rs. 3,82,955 3 5	A.P. 3,74,055 11 5	Rs. 372 4 1	A.P. 3,74,428 15 6	Rs. 8,900 8 0	Rs. 3,78,414 0 9	Rs. 3,53,260 15 9	Rs. 331 12 5	Rs. 3,53,595 12 2	Rs. 20,153 7 0
Sayer	Rs. 3,48,021 12 8	A.P. 3,36,277 12 2	Rs. 663 1 6	A.P. 3,36,940 13 11	Rs. 12,344 1 3	Rs. 3,17,191 12 3	Rs. 3,01,950 10 8	Rs. 2,215 1 0	Rs. 3,04,165 11 8	Rs. 15,241 1 7
Sea Customs	Rs. 88,907 0 0	A.P. 86,234 10 0	Rs. 475 15 0	A.P. 86,709 9 0	Rs. 2,632 6 0	Rs. 85,060 14 0	Rs. 82,858 9 2	Rs. 539 7 11	Rs. 83,398 1 1	Rs. 2,202 4 10
Abkary	Rs. 50,445 0 0	A.P. 49,230 15 2	Rs. 4 13 6	A.P. 49,231 12 8	Rs. 1,219 0 16	Rs. 49,167 2 11	Rs. 47,473 12 11	Rs. 0 7 3	Rs. 47,473 4 2	Rs. 1,694 6 0
Sundry Small Farms and Licenses	Rs. 22,074 15 10	A.P. 21,035 1 4	Rs. 12 0 11	A.P. 21,107 2 3	Rs. 979 14 6	Rs. 22,334 3 8	Rs. 22,179 7 1	Rs. 201 4 4	Rs. 22,380 11 5	Rs. 354 12 7
Stamps	Rs. 42,604 7 11	A.P. 41,930 11 11	Rs. ...	A.P. 41,930 11 11	Rs. 673 12 0	Rs. 50,460 7 9	Rs. 47,324 6 9	Rs. ...	Rs. 47,924 6 9	Rs. 2,536 1 0
Moturpia	Rs. 16,236 14 10	A.P. 15,932 0 1	Rs. 1 12 0	A.P. 15,933 12 1	Rs. 304 14 9	Rs. 16,157 8 5	Rs. 15,952 5 1	Rs. 197 4 7	Rs. 16,149 9 8	Rs. 205 3 4
Total	Rs. 9,51,847 7 8	A.P. 9,24,742 14 4	Rs. 1,530 15 0	A.P. 9,26,273 13 4	Rs. 27,104 9 4	Rs. 9,19,056 7 3	Rs. 8,76,539 3 2	Rs. 2,488 5 6	Rs. 8,80,027 8 11	Rs. 42,337 4 4

The demand on account of Salt sold in Fusly 1241 was Rupees 3,78,414-6-9, being less than the demand for Fusly 1240 by Rupees 4,541-12-8. This decrease was the result of an increase of Rupees 1,433-2-4 the value of 18 - 259 - 5 which was the quantity by which the sales for home consumption exceeded those of Fusly 1240, and a decrease of Rupees 5,974-15-0 in the amount derived from the sales for inland consumption, and for exportation by sea, and to the foreign settlements of Tranquebar and Carical. The decrease* in the quantity sold for inland consumption is attributed by the Principal Collector to the increased use of earth salt in the inland districts, and to the "system of measurement by the Parah still in force in the Madura District." The same causes were adduced as having occasioned a decrease in the sales for inland consumption in Fuslies 1240 and 1239, and orders were issued by the Board under date the 19th September 1831 to the Principal Collector of Madura which it was hoped would have had the effect of removing the evils complained of. It has however been lately brought to the notice of the Board that their instructions in regard to the system to be observed in the measurement of salt, and the due enforcement of the Salt rules, have been entirely disregarded by the Principal Collector of Madura, and they have consequently been under the necessity of issuing further and more peremptory orders upon the subject.

The Current collections amounted to Rupees 8,58,260-15-9 to which being added extra collections Rupees 334-12-5 and Rupees 8,900-8-0 being the amount of Salt sold in Fusly 1240, the proceeds of which were not brought to account until after the close of the Fusly the Gross Collections become Rupees 8,67,496-4-2. Deducting charges in which there was an increase of Rupees 4,201-2-2 which was occasioned by there having been a greater sum disbursed as manufacturer's share than in Fusly 1240, the net revenue was Rupees 3,12,835-15-5, being less than the net revenue of Fusly 1240 by Rupees 22,723-8-6.

The balance of 20,153-7-0 entered as outstanding at the close of the Fusly is explained to be merely nominal, the whole having been brought to account before the 31st July last.

The demand on account of Sayer, which comprises inland, and frontier duties, both of which were managed under Aumane in the Fusly under review, amounted to Rupees 3,17,191-12-3, being Rupees 31,430-1-5, below the demand for the preceding Fusly. Of this decrease Rupees 26,533 occurred in the Inland duties, and Rupees 4,897 in the Frontier duties. Of the demand above stated, Rupees 3,01,950-10-8 were collected within the Fusly and the remainder Rupees 15,241-1-7 was brought to account by the end of August. The Gross collections which include extra collections Rupees 2,215-1-0, and arrears of Fusly 1240 Rupees 18,656-3-8 amounted to Rupees 3,22,821-15-4.

In the charges* there was an increase of Rupees 25,419-12-7 in consequence of the Sayer duties having been collected by means of the Sirkar servants in the Fusly under review, whereas in Fusly 1240 they were rented.

The net revenue after deducting charges, amounted to Rupees 2,87,166-12-10 being Rupees 63,932 below the net revenue of Fusly 1240.

NET REVENUE.		
	RS.	A. P.
Fusly 1240	3,51,099	7 10
" 1241	2,87,166	12 10
	63,932	11 0

SAYER.		
	RS.	A. P.
Fusly 1241.		
Inland duties.	2,90,867	3 7
Frontier do.	26,324	8 8
	3,17,191	12 3

SALT.		
DEMAND.		
	RS.	A. P.
Fusly 1240	3,82,956	3 5
" 1241	3,78,414	6 9
	4,541	12 8

Paras 3 and 7.

G. M.
14 70.

* Para 4.

To the Pl. Collr. of Madura,
29th in Comm., 29th Octr. 1832.

SEA CUSTOMS.

DEMAND.

	RS.	A.	P.
Fusly 1240	88,907	0	0
" 1241	85,060	14	0
	3,846	2	0

Enclosure 7.

Para 6-7.

* 8,834-9-7.

NET REVENUE.

	RS.	A.	P.
Fusly 1241	77,245	13	6
" 1240	74,641	13	3
Increase in			
Fusly 1241	2,604	0	3

'The balance entered as outstanding at the close of the Fusly on account of Sea Customs, amounting to Rupees 2,202-4-10 has been since brought to account.'

ABKARRY.

DEMAND.

	RS.	A.	P.
Fusly 1240	50,446	0	0
" 1241	49,167	2	11
	1,278	13	1

'The Current Collections amounted to Rupees 47,472-12-11. The Gross Collections to Rupees 48,654-5-10 the net revenue after deducting charges,* in which there was a trifling decrease of Rupees 16-15-8, amounted to Rupees 48,265-1-8, and was below the net revenue of Fusly 1240 in the sum of Rupees 2,760-4-0.'

Statement A.

Col. 16.

Sundry Small Farms and Licenses.

DEMAND.

	RS.	A.	P.
Fish rent	20,614	3	8
Chaya root	470	0	0
Chanks	1,450	0	0
Total	22,534	3	8

Para 15.

Para 16.

Para 17.

	RS.	A.	P.
Current Collections	22,179	7	1
Extra do.	201	4	4
Arrears	827	9	8
	23,208	5	1

'There was a balance of Rupees 354-12-7 outstanding at the close of the Fusly which was reduced by subsequent collections to Rupees 235-4-6, which the Principal Collector reports to be in train of payment.'

Statement A.

'In the demand under this head there was a decrease of Rupees 3,846-2-0 of which Rupees 37-1-5 occurred in the amount of duty on Exports and 3,809-0-7 in the Imports; the particulars of which are detailed in the additional Sub-Collector's report. The Gross Collections amounted to Rupees 86,080-7-1. In the charges* there was a decrease of Rupees 5,626-12-4, in consequence of there having been a smaller disbursement on account of drawback than in Fusly 1240.'

'The net revenue amounted to Rupees 77,245-13-6, and exceeded the net revenue of Fusly 1240 by Rupees 2,604-0-3.'

'The amount of the Abkarry rents for Fusly 1241 was Rupees 49,167-2-11 being Rupees 1,278-13-1 below the rents of the preceding Fusly.'

'Of the balance of Rupees 1,694-6-0 outstanding at the close of the Fusly Rupees 849-9-9 were collected by the 31st August and the remainder is reported to be in the course of collection from the several renters.'

'The demand on account of the different items entered under the head of Sundry Small farms and Licenses, amounted to Rupees 22,534-3-8, being Rupees 459-3-10 in excess of the demand for Fusly 1240. This increase was the result of an increase of 589 Rupees in the fish rents, and a decrease in the Chay root rent of Rupees 150. The rent of the Chanks was the same as in Fusly 1240 and the whole amount was realized within the Fusly.'

'The Gross Collections within the Fusly amounted to Rupees 23,208-5-1, as noted in the Margin. There were no charges under this head.'

STAMPS.

DEMAND.

	RS.	A.	P.
Fusly 1241	50,460	7	9
" 1240	42,604	7	4
	7,855	15	10

Para 19.

'Of the demand which amounted to Rupees 50,460-7-9, Rupees 47,924-6-9 were brought to account within the Fusly and Rupees 2,536-1-0 subsequently.'

'The Gross Collections amounted to Rupees 48,598-2-9, from which being deducted charges*, in which there was an increase of Rupees 463-6-4. The net revenue becomes Rupees 45,309-12-1 being Rupees 5,706-1-6 in excess of the net revenue of Fusly 1240.'

* 3,288-3-8.

MOTURPHA DEMAND.

	RS.	A.	P.
Fusly 1240	16,236	14	10
" 1241	16,157	8	5
	79	6	5

Current collections	15,952	5	1
Extra do.	197	4	7
Arrears	401	10	0

Gross Collections 16,551 3 8

* 245 10 8

Net revenue 16,305 9 0

	Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.
Salt	...	...	22,723	3 6
Sayer	...	...	63,932	11 0
Sea Customs	2,604	0 2	...	...
Abkary	...	...	2,760	0 4
Small Farms &c.	427	0 8	...	...
Stamps	5,706	1 6	...	...
Moturpha	44	4 7	...	...
Total	8,781	7 0	89,415	14 10
Deduct Increase	...	...	8,781	7 0
Net Decrease	...	...	80,634	7 10

'The actual decrease in the net revenue of the year under review is not so great as Rupees 80,634-7-10; the balances on account of Salt, Sayer, Sea Customs and Stamps being explained to be "merely nominal." These, in Fusly 1240

Para 12.

See Statement in para 2 supra.

RS. A. P.

Amount of revenue of Fusly 1240 brought to account in	24,600	11	3
Fusly 1241 do. 1242	40,182	14	5

Difference 15,582 3 2

80,634 7 10

15,582 3 2

65,102 4 8

'the decrease of Rupees 80,634-7-10 noticed above; the real decrease in the revenue of Fusly 1241 below that of Fusly 1240 appears to be Rupees 65,102-4-8. The Board presume that the balances in question consist of sums collected in the talooks but not remitted to the Huzoor Treasury until after the close of the Fusly. The Principal Collector is requested to furnish information upon this point and to state how it happened that so large an amount due upon branches of revenue managed under Aumanie remained outstanding until the end of August six weeks after the close of the fusly.'

241. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 6th December.

RELATIVE TO THE COLLECTION OF LAND REVENUE AT PRESENT IN EIGHT TALOOKS ACCORDING TO THE ASSESSMENT WHICH HAD BEEN MADE IN THEM, AND THE EXPEDIENCY OF PERMITTING THE PRINCIPAL COLLECTOR TO COMPLETE THE ASSESSMENT THROUGH THAT PORTION OF THE TALOOKS INTO WHICH IT HAS NOT BEEN INTRODUCED.

242. On the 4th May 1832 we submitted to Government the following Extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd May 1832. 'Read again the letter from the Principal Collector of Tanjore 14th in Cons., 19th March 1832. 'noted in the margin.'

'In the Board's proceedings of the 2nd of May 1831 they distinctly stated the nature of the new Settlement, which as they understood from the information furnished to them by the Principal Collector, he had been introducing into the Province, and the extent to which he had proceeded in that work before his progress in it had, as they believed, been arrested by their instructions mentioned in the 3rd para of those Proceedings.'

'But the letter from the Principal Collector dated the 25th January last gave the Board reason to conclude that subsequently to the Principal Collector's receipt of the instructions to which they have now referred, he had proceeded in carrying on the introduction of his settlement so far that the actual state of the district in this respect was become most materially different from what the Board had understood it to have been. In particular, the Board had understood that nothing had been settled by the Principal Collector but the beriz of Villages and that the distribution of this on the lands held by the several individual land holders remained undetermined, and in the view which the Board took of the merits of the Principal Collector's course of proceeding they had considered this a fortunate circumstance. The representations, however, which in his letter last mentioned the Principal Collector made respecting the advantages which he expected to be derived from his being permitted to act for the present on the settlement in question in those parts of his district where it had already been actually formed; seemed, whether the expectation of them was well founded

Letter to the Princ. Collr., 16th Feby. 1832. 'or the contrary, to require the supposition that much more had been done than merely determining the beriz of Villages. It was necessary to obtain clear and positive information on so important a point, and the Principal Collector was therefore called on to explain distinctly what had been done, how it had been done, and in what manner it could produce the advantages which he expected from it.'

'His reply to this call is now before the Board in his letter of the 14th March. They learn from it that, as they had before seen reason to apprehend, he continued to go on with the work of the new settlement, according to the process he had adopted for making it, notwithstanding the instructions he had received from the Board to desist from prosecuting it in that manner. It appears that in the eight Talooks named in the margin 2,480 Villages have been what Mr. Kindersley calls "Tarum Settled," which term he seems now to apply in common to those Villages in which only the total beriz of the Village has been fixed, and in which the distribution of it on the fields or on each individual's possession has also been

Trivady.
Sheally.
Puttercottah.
Keovaloor.
Mayaverum.
Cetatalum.
Paitalum.
Nannelum.

determined that for 1,914 Villages "the Tarumdar's accounts have been received," that for 1208 "Ryotwar accounts have been received," and that in 1040 "individual Puttahs have been distributed."

'The Board are very reluctantly obliged to record their opinion that nothing which the Principal Collector has now advanced lessens the force of the objections formerly stated by the Board and concurred in by Government to the course pursued by him, or justifies his having persevered in that course in opposition to the instructions he had received and without even informing the Board of his proceedings. They are satisfied however that after he has proceeded so far, the assessment which has been made under his directions could not be at once set aside without entirely destroying his influence and authority. They therefore consider it necessary he should be permitted, for the present, to collect the land revenue in the eight Talooks already alluded to, according to the assessment which has been made in them and so far as it extends, with a distinct understanding, however, that the Government is in no way pledged to maintain it. And entertaining that opinion, and adverting to the very small portion of those Talooks into which the assessment appears not to have been introduced in more or less detail, and to the importance attached by the Principal Collector to his being allowed to complete it throughout them, the Board think it expedient in the whole, under the circumstances of the case as now before them that this further permission should also be granted him.'

Letter from Principal Collr., 25th Jan. 1832. 'Ordered that a copy of these Proceedings be transmitted to the Principal Collector for his information and guidance, and also, that a copy of them, together with the correspondence noted in the Margin be transmitted to the Chief Secretary to Government to be laid before the Right Honorable the Governor in Council.'

243. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 5th May.

From the Chief Secy. to Govt., in Cons., 21st May 1832. 244. In reply to the above Proceedings we received the following letter from the Chief Secretary to Government dated 18th May 1830.

'I am directed to acknowledge an Extract from the Proceedings of your Board under date the 3rd instant, No. 146; and to acquaint you that the Right Honorable the Governor in Council has learnt with regret that the assessment in Tanjore has been extended by the Principal Collector so far beyond what there was reason to believe, but entirely concurs with you in opinion that it could not be at once annulled without destroying his influence and authority in the District. The land revenue therefore must be collected for the present in eight Talooks according to the assessment which has been made in them, but with the distinct understanding that the Government is in no way pledged to maintain it. The further permission must likewise be granted to the Principal Collector to complete the assessment through that portion of the Talooks into which it has not been introduced.'

245. A copy of the foregoing letter was transmitted to the Principal Collector on the 24th May.

RELATIVE TO THE DEFINITIVE SETTLEMENT OF THE QUESTION OF THE JURISDICTION CLAIMED BY THE
RAJAH OF TANJORE IN CERTAIN VILLAGES AND LANDS SITUATED BEYOND THE FORT OF
TANJORE AND THE AMOUNT OF SAYER PAYABLE BY THE RAJAH TO THE COMPANY
AS THEY MAY BECOME DUE IN THE ABOVE VILLAGES.

23rd in Cons., 23rd June
1828.

18th in Cons., 18th Augt.
1828.

9th in Cons., 9th March 1829.

From the Chief Secretary to
Govt., in Cons., 5th April 1832.

246. With reference to our Secretary's letters noted in the
Margin, we received in a letter from the Chief Secretary dated 16th
March the following Extract from the Minutes of Consultation of the
same date.

"The present opportunity appears to the Right Honorable the Governor in Council to be
one which is particularly favorable and proper for the definitive
settlement of the long agitated question of the Jurisdiction claimed
by the Rajah of Tanjore in certain villages and lands situated beyond
the limits of the Fort of Tanjore."

"The efforts of Sir Thomas Munro in 1826, and of the President in 1830 to adjust this
matter to the satisfaction of the Rajah and without detriment to the rights and interests of
the Company, having proved fruitless, the further consideration of the terms of settlement was
deferred."

"The conflicting state of the respective jurisdictions of His Highness the Rajah and of the
Principal Collector and Magistrate of Tanjore being attended with considerable inconvenience,
to the public service and the Judges of Circuit having repeatedly brought to the notice of
Government the necessity of some authoritative definition of the limits within which the Magis-
trate is authorized to exercise the powers vested in him by the Regulations; the Right Hon-
orable the Governor in Council considers it incumbent on him on this occasion to cause some
arrangement to be made by which further discussion shall be obviated, pending a reference
to the Court of Directors, and with this view is pleased to resolve that until further orders
the Police authority and the collection of the Sayer revenue in the villages round the Fort,
transferred to His Highness in 1827, in exchange for certain scattered Gardens and Villages
lying remote from the Fort, shall be made over to the Rajah on his accession to the
Muznah, on His Highness engaging to cause to be paid into the Principal Collector's
Treasury the amount of the Sayer-rents or revenues, from time to time, as they may become
due in the above first mentioned Villages, and that at the same time His Highness shall with-
draw such Police servants as may now be stationed in any of the unexchanged Villages,
Gardens, or Tracts which are scattered over the province of Tanjore whether they be Mocassah
Villages, or lands attached to religious or charitable institutions, or appropriated in any other
manner whatsoever; and shall entirely cease to exercise any police authority therein, such
authority being exclusively vested in the Principal Collector and Magistrate of Tanjore and the
Company's Courts in behalf of the Honorable Company, except in cases of complaint against the
relations; servants, or immediate Dependants of the Rajah actually living in the Palacos, or
Chuttrums, or Gardens attached to the Palacos or Chuttrums belonging to His Highness or the
Queen's when the parties complaining are to be referred to His Highness in the first instance
for Justice. All other complaints to be heard and adjudicated in like manner as they are settled
in the Company's Territories. It is to be distinctly understood that the Right Honorable the
Governor in Council has been induced to make the arrangement now authorized solely for the
purpose of putting an end to those discussions and uncertainties which have of late years impeded
the public service and occasioned serious delays and confusion in the administration of justice.
As the Right Honorable the Governor in Council is bound after the most mature consideration

"of the Treaty and of the events which preceded it to reject all claim of right on the
part of the late or present Rajah either now, or at any former period subsequent to
the Treaty, to exercise any Police authority either in the Villages he has been per-
mitted to hold under the denomination of Gardens in different parts of the District or in
those for which others around the Fort have lately been transferred to him, he strongly
recommends to the present Rajah not to embarrass himself by further doubts or agitation of
this subject, but to live in Peace and dignity exercising a sovereign and paternal authority
over the Inhabitants residing under his protection in the Fort of Tanjore and within the
Villages in the neighbourhood that have been now recognized by this Government as the
boundary of his lawful power."

"On all occasions of His Highness proceeding into the province and in every instance in
which the personal dignity of His Highness or his immediate Dependants and servants can be
affected, the Public Officers and servants of the Company will be enjoined to temper all their
Proceedings in that spirit of sincere friendship and kindness which the British Government
feels for the successor of the Rajah Serfojee."

To the Chief Secy. to Govt.,
in Cons., 25th June 1832.

247. With reference to the above we addressed the following
letter to the Chief Secretary to Government under date 25th June.

"I am directed by the Board of Revenue to request that you will lay before the Right
Honorable the Governor in Council the accompanying letter from the
Principal Collector of Tanjore requesting explanation as to the inten-
tions of Government in regard to the Sayer Revenue of certain
Villages directed in the Minutes of Consultation bearing date 16th March last, to be made
over to His Highness the Rajah, on His Highness engaging to cause to be paid into the
Principal Collector's treasury the amount of the Sayer rents or Revenue from time to time, as
they may become due in the above first mentioned villages."

"From the Report of the Principal Collector bearing date the 13th February 1829, and the
Board's letter of the 9th March following, with which that report
was submitted to Government, it appears to have been arranged
that the Sayer duties on such articles produced or manufactured in
the Villages made over to His Highness the Rajah as might be con-
sumed within those Villages, should be relinquished; but the duty
on imports and exports should be reserved to the Company to be
collected at Chowkies to be established on the boundary, and the amount of the duties to be
levied by His Highness within the Villages was accordingly included in the calculations which
formed the basis of the exchange. The only question, as the Principal Collector observes,
being whether the beriz of Fusly 1236 or 1238 should be adopted as the ground of the charge
to be made against His Highness on this account. The Board in their letter of the 9th March
1829 recommended that the beriz of the former year should be taken. As however it would
appear from the tenor of the Minutes of Consultation in which this
exchange was ratified that there is some misapprehension on this
point, the Board request that the reference of the Principal Collector
upon the subject may be submitted for the instructions of Government."

248. In reply we were informed that with reference to our letter of the 9th March 1829,
the Right Honorable the Governor in Council approved of the amount
of Sayer payable by the Rajah of Tanjore to the Company being com-
puted at the rate of Beriz for Fusly 1236 as recommended by us,
unless we should be of opinion that circumstances had since under-
gone any change which would induce us to modify that recommendation.

From the Actg. Chief Secy.
to Govt., 24th in Cons., 30th
July 1832.

249. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 30th July with the necessary instructions on the subject.

REDUCTION IN THE VALUATION OF CERTAIN ARTICLES IN THE FRONTIER TARIFF OF TANJORE.
DUTY ON EUROPE AND AMERICAN PORK AND BEEF TO BE ADJUSTED BY THE WEIGHT OF THE CASK.

To the Chief Secy. to Govt.,
in Cons., 13th Feby. 1832. 250. Under date the 13th February we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore, enclosing an application from His Excellency the Governor of Tranquebar pointing out the excessive valuation of certain articles in the Tariff of the Tanjore District and requesting their reduction."

"The Board recommend that the Principal Collector may be allowed to enter in his Tariff the prices specified in Column 8 of the Statement which accompanied his letter, and which appear to have been fixed with reference to the rates quoted in the Madras Price Currents of the 16th November last."

"With regard to the prices of Europe and American Beef and Pork, which the Danish Governor requests may be fixed; the former at Rupees 15 the latter at Rupees 12 per 100 lb., the Board observe that the rates entered in the Tanjore Tariff are the same as those in the Madras Sea Custom Tariff viz., Rupees 80 per cask for Europe Beef and Pork, and Rupees 60 for American, the Cask referred to in the Madras Tariff contains, the Board are informed 168 lb. the valuation upon which duty is charged being thus about 50 Rupees per 100 lb."

"The Board, as at present informed, do not see reason to recommend that a reduction should be made to the extent requested by the Governor of Tranquebar, but adverting to the observation contained in his letter, that duty is charged upon the Cask without reference to weight, they propose to instruct the Principal Collector of Tanjore to regulate the demand for duty by the weight of the Cask, taking the rates now standing in his Tariff as the value of a Cask containing 168 lb."

From the Secy. to Govt., in Cons., 8th March 1832. 251. The sanction of Government for the measures recommended above, was conveyed to us by letter dated 6th March 1832, copy of which was forwarded to the Principal Collector of Tanjore under date the 8th of that month.

REGARDING THE TRANSFER TO THE SOCIETY FOR THE PROPAGATION OF THE GOSPEL IN FOREIGN PARTS, OF CERTAIN LANDS IN THE DISTRICT OF TANJORE.

From the Secy. to Govt., in Cons., 27th July 1829. 252. On the 24th July 1829 a letter from the Secretary to the Madras Committee of the Incorporated Society, for the propagation of the Gospel in Foreign parts soliciting the Government to authorize the Principal Collector of Tanjore to grant such titles for certain portions of ground, on which Chapels and School rooms had been built, as have already been given for similar parcels of land in the same Collectorate was transmitted by the Secretary to Government for our consideration, and report, on which subject after having communicated with the Principal Collector of Tanjore, we submitted the following report to Government under date 31st May 1832.

In Cons., 27th July 1829.
To the Pl. Coll., 27th in Cons., 27th July 1829.
To do., 28th in Cons., 28th March 1831.
From do., 24th in Cons., 30th April 1832.

"With reference to the Minutes of Consultation which accompanied Mr. Secretary Chamier's letter of the 24th July 1829. I am directed by the Board of Revenue to transmit for the purpose of being laid before Government the accompanying correspondence with the Principal Collector of Tanjore."

"In his reply to the reference which was made by the Board upon the subject of the above communication from Government, the Principal Collector has furnished a statement showing the extent by accurate measurement of the several parcels of land in his District appropriated to the use of the Society for the propagation of the Gospel in Foreign parts (which appear with one exception to have been held under Sunnud granted in 1801 by the then Collector Mr. Harris) together with a copy of one of the Sunnuds issued by Mr. Harris for similar parcels of ground on which Chapels and Schools were built by the Tranquebar Missionaries."

"It appears from the statement now before the Board that the real extent of the different pieces of ground appropriated to the use of the Society for the Propagation of the Gospel in

	V.	M.
Cabrerayemputty	1	50
Peonganoor	1	00
Kunnamadungoody	0	60
Malayoor	0	3 70
	M. G.	

"Foreign parts differs considerably from that entered in the list submitted to Government by the Reverend Dr. Roy. The aggregate extent is 3-10-78 43/64 which the Principal Collector states that there appears to be no objection to making over in perpetuity to the Mission Society with the exception of 3-70 which comprise the 3 parcels of ground entered in the margin one of which is the property of His Highness the Rajah, and the other two are occupied by Meerassidars who object to giving them up."

"Deducting these three portions the whole extent recommended to be continued to the Missionaries is 3-7-8 43/64 and the amount of teerwah to which Meerassidars holding certain portions of this are entitled is 5-13."

"Adverting to the sentiments expressed in their Proceedings of the 23rd December 1830 relative to the grant of lands for the use of the Church Mission Society in Tinnevely the Board recommend that these lands in Tanjore which are stated to be occupied for Missionary buildings may be granted in perpetuity to the Society in whose name they are now held, and that the trifling revenue payable on them may be remitted so long as the lands continue to be appropriated to the purposes for which it is stated they are now used."

"Should the Government be pleased to authorise the measure here proposed the Board would suggest that the application for grants should be made to Government thro' the Secretary for the time being to the Committee of the Incorporated Society for the Propagation of the Gospel in Foreign parts, and that the grant should be made in his name."

253. In reply to the above communication we were informed by a letter from the Chief Secretary dated 13th July 1832 that the Right Honorable the Governor in Council was pleased in compliance with our recommendation to sanction

From the Chief Secy. to Govt., in Cons., 23rd July 1832. V. M. C. the continuance to the Missionaries, of the extent of 3-7-8 43/64 the amount of teerwa thereon to which Meerassidars are entitled being 5-13 and likewise granted in perpetuity the lands in Tanjore stated to be occupied for Missionary buildings to the Society in whose name they were then held and remitting the trifling revenue payable on them so long as the lands continued to be appropriated to the purposes for which they were then used.

254. It was further stated that the grants should as proposed by us be made out in the name of the Secretary for the time being to the Committee of the Incorporated Society for the propagation of the Gospel in Foreign Parts.

	v. m. c.
Cahverayemputty	0 1 50
Punganoor	0 1 60
Kunneendengoody	0 0 60
malayoor	0 0 60
Total	0 3 50

255. It was added that the parcels of land now occupied by the Mission which the Meerassidars objected to give up, should of course be excepted when the grants are made out.

256. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 23rd July.

REGARDING THE TRANSFER OF LAND GRANTED TO THE LATE SHEERISTADAR OF THE ZILLAH COURT OF COMBACONUM FROM THE VILLAGE OF PULLAPOLLAM IN SHEALLY TO THAT OF POOTOOR IN CODAVASAL TALOOK IN THE DISTRICT OF TANJORE.

To the Chief Secy. to Govt., in Cons., 6th February 1832. 257. On the 6th February 1832, we submitted to Government the following letter.

"I am directed by the Board of Revenue to transmit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore submitting a Petition from Tombisawmy and Dhorasawmy Moodelly. The Petitioners request that the grant of land made by Government to their father the late Serishtadar of the Zillah Court of Combacorum may be transferred from the Village of Pollapollam in the Sheally talook to that of Pootoor in Codavasal talook."

"Under the explanation of the Principal Collector and as it would appear that a compliance with the prayer of the Petitioners will be in his opinion" "a merited indulgence to them and an advantageous arrangement on point of Revenue," "the Board beg to recommend this application to the favorable consideration of Government."

258. The sanction of the Right Hon'ble the Governor in Council for the transfer recommended in the above letter was communicated to us by a letter from the Secretary to Government dated 14th February 1832.

259. A copy of the foregoing correspondence was communicated to the Principal Collector on the 20th February 1832.

REPAYMENT TO RAMASAWMY IYEN AND VENCUTROW THE PURCHASE MONEY OF THE LANDS PURCHASED BY THEM IN AUCTION.

260. In a letter from Government dated 17th February 1832 we received 2 Petitions from the purchasers of certain Meerassy Villages in the Tanjore District the sale of which had been annulled by orders of Government, praying that the purchase money might be returned to them, which we were desired to direct the Principal Collector of Tanjore to do, provided of course that the allegations contained in the petitions were correct.

261. In reply we submitted to Government on the 5th April the letter from the Principal Collector of Tanjore noted in the Margin reporting that he had in obedience to the instructions conveyed in Mr. Wheatley's letter of the 17th February last repaid to Ramasawmy Iyen and Vencutrow the purchase money of the lands purchased by them in Auction and which were ordered to be restored to the former owners and requesting

To the Chief Secy. to Govt., in Cons., 5th April 1832.
31st March in Cons., 5th April 1832.
In Cons., 20th Feby. 1832.

sanction for the disbursement amounting to Rupees 2,071-7-8, which we beg to recommend might be granted:

From the Chief Secy. to Govt., in Cons., 19th April 1832.

262. Sanction for making the disbursement recommended above was granted under date the 17th April 1832.

From the Ag. Chief Secy. to Govt., in Cons., 26th July 1832.

263. With reference to the above we received the following letter from the Acting Chief Secretary to Government under date the 20th July 1832.

"I am directed by the Right Hon'ble the Governor in Council to transmit to you the accompanying Petitions, in order that you may take such notice of them as you may consider them to merit."

"The Right Honorable the Governor in Council presumes that the money paid by the purchasers of the Villages lately restored to the Meerassidars in Tanjore has been repaid."

264. The Petitions which accompanied the foregoing letter were forwarded to the Principal Collector of Tanjore under date the 26th July.

Appointment.

265. Sir H. C. Montgomery and Mr. T. L. Blane were appointed Sub and Additional Sub-Collectors on the 6th March and 18th May 1832 respectively.

TRICHINOPOLY.

DISPUTES BETWEEN THE TENGALA AND VADAGALA BRAMINS OF THE SEERUNGUM PAGODA.

To the Acting Chief Secy. to Govt., in Cons., 30th July 1832. 266. Under date 30th July we submitted the following letter to Government.

"I am directed by the Board of Revenue to request that you will submit for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Collector of Trichinopoly dated the 11th Instant, reporting upon a Petition from the Stuldars and Tengaliar Brahmins of the Seerungum Pagoda, complaining that their rights have been infringed upon by the Vadagaliars in consequence of a precept that has been issued by the Acting first Judge on Circuit, directing the recall of a proclamation issued by Mr. Cameron prohibiting the Vadagaliars from interfering with the privileges confirmed to the Tangaliars by a decree of the late Judge of that Zillah."

"From a period prior to the time when the Country came under the authority of the British Government disputes are represented to have existed between the Tangaliar and Vadagaliar Sects of Brahmins regarding the enjoyment of certain privileges connected with the Regulation of the Ceremonies of the Seerungum Pagoda. In the year 1808 a suit was brought by the latter parties in the Adawlet Court of Trichinopoly for the recovery of their alleged rights, and a decree was passed by the Judge Mr. Latham disallowing their pretensions and confirming to the Tangaliars the superiority over the Pagoda and the right to direct the Ceremonies with all the privileges appertaining thereto. In May of the following year certain of the Vadagaliars were fined by the same gentleman, in his Magisterial Capacity, for interrupting the due performance of the usual Ceremonies, in contravention of the decree just mentioned and the several Officers who have since been in charge of the Trichonopoly District, have considered that decree as authority for recognizing the Tangaliars as the sole directors of the Pagoda Ceremonies, and to them have been paid the established allowances."

"On Mr. Cameron taking charge of the District, the Vadagaliars renewed their claims to participate in the management of the affairs of the Pagoda; when he issued proclamation under date the 18th November 1829, requiring all parties to conform to the decision contained in the decree passed by Mr. Lathom, and warning them that whoever should act contrary to it would thereby render themselves liable to punishment. The affairs of the Pagoda are stated to have been carried on without further interruption till the Acting First Judge during his late Circuit, on a petition from the Vadagaliars, issued a precept directing the recall of the proclamation in question, and that a fine which had been levied from the Vadagaliars for a breach of the peace, should be returned to them. The Collector states that since the publication of the proclamation till the passing of these orders by the Acting First Judge, a period of nearly three years, no attempt had been made to interfere with the established usage of the Pagoda, but that the very night after the precept was issued the Vadagaliars in a body to the number of about two hundred rushed tumultuously into the Pagoda and read Vehdaparayenum, setting at defiance the authority of the Devustanum Peshkar, and knocking down the Peons who attempted to prevent their entrance. This outrage the Collector adds was repeated on the following day."

"The Circuit Judge took cognizance of this Case, treating the proclamation of Mr. Cameron as having been issued by him in his capacity of Magistrate; the only question he observed was whether the Magistrate was competent to issue any such proclamation grounded upon a decree of the Zillah Court, and he directed it to be recalled on the ground that it was not competent to the Magistrate to interfere."

"It appears to the Board that the case is one strictly within the province of the Magistrate as Superintendent of Police and conservator of the peace under Regulation XI of 1816. It seems to them quite clear that it is the duty of the Magistrate to maintain parties in the possession of rights and privileges such as are here in question as well as of substantial property, against any forcible attempt to oust them. The Tengalas had possession confirmed by a Decree of a competent Court of Justice, which if appealed against certainly had not been reversed. Surely they had a right upon such grounds to the protection of the Magistrate against their adversaries. The Circuit Judge treats with contempt the suggestion of a breach of the peace being threatened by the opposite parties; but it appears that a breach of the peace was committed by them in attempting forcibly to oust the Tengalas in consequence of the order of the Circuit Judge directing Mr. Cameron's proclamation to be recalled."

"The Acting first Judge of Circuit in the Extract of his Proceedings dated 2nd April 1832 Copy of which is submitted with the Collector's letter remarks that the Courts passing decrees are alone competent to enforce them, and not the Collector and Magistrate. This is true when there is any thing to be done, but when a party has possession which is confirmed to him by a Decree, what is there to be done in execution? A Magistrate is certainly not to put a party in possession of property decreed to him; that is for the Court to do, but when he is in possession in virtue of a decree it is for the Magistrate to maintain him in it. That the Decree is in force and recognised by the Judicial authorities as well as the Collector and Magistrate is manifest from the fact stated by the late Collector Mr. Dickinson in his report dated 9th November 1827; that the Zillah Court of Combaconum dismissed a suit on this subject preferred by the Vadagalas on the ground of the former decision."

"Considering that the Decree was passed in 1808 it is hardly to be believed that an appeal is still pending in the Provincial Court as intimated by the Circuit Judge."

"The Board are of opinion that it was the duty of the Magistrate to protect and maintain the Tengalas in the possession of the rights and privileges adjudged to them by Mr. Lathom's

"Decree, and that the Circuit Judge was in error in interfering as he did: and would suggest that a reference be made to the Court of Fouzdary Adawlut with a view to their calling for the proceedings and passing such orders as the case may appear to them to require to prevent further mischief and for the guidance of the Magistrate in future."

267. In reply to the above we received in a letter from Government dated 7th August 1832 the following copy of a report submitted to Government by the Sudr Adawlut, and of the reply, and also of a communication which had been made by Government to the Collector of Trichonopoly.

From the Acting Secy. to Govt. in Cons. 16th Aug. 1832. "I am directed by the Judges of the Sudr and Foujdaree Udawlut to acknowledge the receipt of your letters of the 13th and 14th Instant, and of the enclosures contained in the latter, relative to disputes at the Streerungam Pagoda, and calling on this Court to submit their opinion on the case reported by Mr. Garrow in the letter transmitted by this Court of the 3rd Instant."

"Upon inspection of the papers which have been brought before the Court, it appears that upon Petition presented to the Acting 1st Judge then on Circuit by certain Bramins of the Vadagala Sect complaining of the act of a Police Officer in the imposition of a fine and requesting an order for the revocation of a Proclamation issued by the Collector of Trichonopoly, the Acting 1st Judge, after obtaining information from the Acting Magistrate, directed that the fine should be remitted, and that the Proclamation should be recalled."

"The Acting Magistrate in his return dated the 28th of March last, reported that it appeared by the records of the Comrud Talook that the Acting Tahsildar had fined three Vadagala Bramins one Rupee each for reciting the Vadas in a manner contrary to the Proclamation promulgated by Mr. Cameron."

"In the same return it was stated that this circumstance was entered amongst the records of the revenue department."

"The Proclamation issued by Mr. Cameron on the 18th November 1829 directing the Vadagala Bramins not to act contrary to the Decree passed by the Zillah Judge of Trichonopoly and threatening with a heavy fine the persons who should infringe the Decree and proclamation is signed by the Collector."

"Mr. Garrow in the latter part of the 37th Para of his letter states that "this proclamation was evidently published in the capacity of Magistrate and therefore cognizable by the Judge on Circuit" and his reason for adopting this conclusion is that Collectors are not empowered to levy any fine or to denounce any punishment but in their capacity of Magistrate."

"It appears to the Judges that Mr. Cameron in capacity of Collector issued the proclamation, and that the Acting Tahsildar considered himself authorize as a Revenue servant to act on the proclamation by fining the Vadagala Bramins."

"For illegal acts on the part of a Collector or his subordinate officers redress cannot be given by a Judge of Circuit, and Mr. Garrow should have given that answer to the Petitioners."

"On the other hand assuming as Mr. Garrow did that the Petitioners complained regularly of an illegal fine imposed by a Police Officer and that the proclamation had been published in the Capacity of Magistrate the regular course would have been to have called for explanation from the Magistrate and if his explanation did not prove satisfactory, to have made a reference to the Foujdaree Udawlut according to their orders of the 14th of May 1829, which provide that the power of a Judge on Circuit to pass orders on petitions complaining of the proceedings of

"a Magistrate in cases determinable by him is confined in the first instance to a reference for explanation, and that when the Petitioner may allege acts unauthorized by, or in violation of the Law which may be acknowledged by the Magistrate, it is the duty of the Judge on Circuit to refer the case to the Foujdaree Udalt."

"In either case therefore Mr. Garrow was not competent to issue an order for the return of the fine and for the recall of the proclamation and the Foujdaree Udalt will accordingly issue instructions that the order of the Acting 1st Judge of the 2nd of April last be cancelled."

"The Government in the letter of the 13th Instant, having called for the opinion of the Judges of the Sudr Court, on the whole case as stated by Mr. Garrow, it appears necessary to advert to the Decree of the Zillah Court of Trichinopoly in original suit No. 130 of 1808."

"It appears that in 1815 seven years after the Decree was passed, the Vadagala Bramins, Defendants in the original suit, prayed the Provincial Court to admit an appeal from the Decree, having presented a petition of appeal within the limited time, regarding which it is alleged, that no order was passed at the time by the Provincial Court."

"If the parties were dissatisfied with the order passed by the Provincial Court on the 10th July 1815 refusing to admit the appeal, the regular course for them to have pursued was to petition the Court of Sudr Udalt which it does not appear that they have ever done."

"Under these circumstances the Decree of the Zillah Court is final and 'nothing (as remarked in the proceedings of the Sudr Udalt of the 13th of December 1830) is more notorious to every Judicial Officer than that every Decree is to be enforced by the Court by whom such Decree may have been passed,' the interference of another authority whether Collector or Magistrate for the enforcement of a Decree of a Court of Judicature, unless by authority of such Court is altogether unwarranted and opposed to all the provisions on the subject throughout the Code of Judicial Regulations."

"The Court of Sudr Udalt beg leave therefore to suggest that as the proclamation in question can have no legal force, and refers to a fine for which there is no authority, orders may be given to the Collector for its revocation as well as for the remission of the fine which was illegally imposed on the Vadagala Bramins."

"I have the honor to return the original papers which accompanied your letters of the 13th and 14th Instant."

To the Judges of the Sudr Udalt, dated 7th August 1832. "I am directed to acknowledge the receipt of your Acting Registrar's letter under date the 30th Ultimo, No. 113, relative to the disputes between the Tengala and Vadagala Bramins in the District of Trichinopoly."

"The Right Honorable the Governor in Council entirely concurs in your opinion of the impropriety of Mr. Garrow's taking upon himself to order the revocation of the Proclamation issued by Mr. Cameron, your Court have clearly shewn that it was not Mr. Garrow's province as Circuit Judge to take cognizance of the matter, if considered as an act done by the Collector, and that it was his duty to have submitted the question for the decision of your Court if the Proclamation were viewed as an act of the Magistrate."

"Your Court have suggested in Para 15 of your letter under reply that the fines levied from the three Vadagala Bramins be remitted and that the Proclamation of Mr. Cameron be revoked as having no legal force or efficacy. The Collector has been instructed to act accordingly, and the Tengala Bramins, the Plaintiffs in the suit filed in 1808, have been referred by endorsement on their Petition to the Zillah Court for the enforcement of the Decree passed."

"The Judges of the Court of Sudr Udalt having in a communication, copy of which is herewith transmitted, given an opinion with reference to the disputes between the Tengala and Vadagala Bramins at the Strerungum Pagoda in your District, that the Proclamation issued by Mr. Cameron on the 18th November 1829 is of no legal efficacy in as much as it is virtually the enforcing a Decree of a Zillah Court which can only be enforced by the Court itself. I am directed to request that you will revoke that proclamation and also to acquaint you that the Tengala Bramins, the persons in whose favor the Zillah Court's decree was passed, have been referred by endorsement on their petition to the Zillah Court for an enforcement of the decree."

"You will also remit the fine of one Rupee which was levied by the Police Officer from each of the three Vadagala Bramins for having transgressed the orders contained in the Proclamation."

Appointment. 268. Mr. H. M. Blair was appointed Collector on the 19th March 1832 in succession to Mr. Nelson.

MADURA.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

269. On the 5th November we submitted to Government the following Extract from our Proceedings under date the 18th October.

Proceedings, in Cons., 18th Octr. 1832. 'The Board proceed to take into consideration the report of the Principal Collector of Madura and Dindigul on the settlement of the land revenue for Fusly 1241.'

Para 2. 'The following abstract exhibits the settlement of the land revenue for this Fusly in comparison with the settlement of Fusly 1240.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Revenue from Zemindaries under Permanent Settlement	6,36,250	5 7	6,36,250	5 7	...	...	...	...
Do. Not Permanently Settled	87,861	9 6	87,861	9 6	...	...	...	...
Revenue from lands subject to Annual Settlement Quitrents etc.	8,62,774	4 4	7,03,992	3 8	...	...	1,58,782	0 8
Total	15,86,886	3 5	14,28,104	2 9	...	...	1,58,782	0 8
Hill rent	1,910	9 8	4,910	9 8	...	...	...	...
Total	15,91,796	12 1	14,33,014	12 5	...	...	1,58,782	0 8

Para 3. 'The reduction of land revenue shewn by the above abstract is ascribed to the "entire" failure of the North East Monsoon, consequent on which was "a considerable reduction in the cultivation, and heavy remissions on account of Shavee, or withered crops." The season is otherwise stated to have pressed heavily on the Ryots, and it is remarked by the Principal Collector that the "deficiency of produce has not as usual been compensated by a corresponding rise in the price of grain," that the

'cattle have been destroyed by want of water, and grass, and that Cholera has prevailed in one part or another of the District from the month of December to the termination of the Fusly.'

'The remark of the Principal Collector that the deficiency of produce was not as usual compensated by a corresponding rise in the price of Grain may be correct if it is meant that the deficiency was not *fully* made up to the Ryots by the enhancement of the price of Grain, but it appears by the statements of prices which have been submitted to the Board periodically that it must have been made up in a great measure, if not completely. There was a considerable rise of prices in the 2nd Quarter, and they continued afterwards at a high rate throughout the Fusly.'

'The following statement shows the amount of the Assessment of each Class of land brought into the Accounts of the Settlement of Fusly 1241 compared with the preceding Fusly the result being a net decrease of Rupees 87,919-14-5.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Poonjah fields	4,53,223	8 3	4,32,464	2 9	...	...	20,759	5 6
Do. Gardens	70,229	9 2	65,235	3 1	...	...	4,994	6 1
Nunjah	4,33,350	5 3	3,71,937	6 10	...	...	61,412	14 5
Nunjah converted to Poonjah	11,684	4 1	11,493	10 0	...	...	190	10 1
Nunjah Gardens	14,503	10 9	15,839	3 9	945	9 0	...	...
Poonjah converted to Nunjah	2,280	13 6	816	0 1	...	...	1,464	13 5
Poonjah converted to Nunjah and re-converted to Poonjah	52	5 11	9	0 0	...	...	43	5 11
Total	9,85,714	8 11	8,97,794	10 6	945	9 0	88,885	7 5
					Deduct Increase...		945	9 0
					Net Decrease...		87,919	14 5

'The Gross amount of the assessment of the Lands included in the settlement being thus reduced below Fusly 1240 by diminished cultivation, there was a further very large reduction in the settlement of the lands cultivated on account of the remissions which it was considered necessary to allow for Crops withered by draught under the peculiar circumstances of the season. In Fusly 1240 the remissions on this account amounted to Rupees 1,142-2-0; in this year the amount was increased to Rupees 79,257-3-8.'

'Considering the great magnitude to which these remissions amounted it was to be expected that full information would have been afforded by the Principal Collector of the means used by him for the purpose of obtaining accurate accounts of the losses actually sustained from the failure of water, and ascertaining that the failure was inevitable under the circumstances of the season, and could not be remedied by any exertion on the part of the Ryots. The general principles upon which remissions are to be allowed in cases of extraordinary calamity of this nature have been laid down for the guidance of Collectors, and it is their duty when the occasion occurs to regulate the remissions by a system of detailed rules founded on those principles, and in their

	Extent of Land Cawnies.
Fusly 1240	3,12,691
" 1241	2,94,060
Decrease in Fusly 1241 Cawnies.	18,631

'reports to explain the rules and to point out distinctly their operation, in order that the Board may be able to judge how far they were conformable with their instructions, Mr. Viveash has omitted to furnish any explanation of the plan which he followed in this part of the settlement, and though it appears from a remark in his report that he prepared a set of general rules on the subject he has not submitted them for the information of the Board. All that he states is that the usual deduction of "10 per cent. of the Shavy claims in order to cover loss from false returns" was not made this year excepting in 70 Villages of the Sub Collector's division. The Board think that the Principal Collector has been careless of his duty in passing over in so superficial a manner remissions of so much importance, not only in respect to their amount, but in regard to the difficulty of determining justly upon claims on account of loss of Crops' "so as to afford the greatest relief to the inhabitants with the least sacrifice of the public resources."

'From the statements of these remissions which accompanied the report it appears that none was allowed unless the whole Crop was lost, and that in such cases the remission was granted in different proportions according to circumstances varying in the Dindigul Division from 26-10-11 per cent. to the full amount of the assessment, and in the Madura Division from 1-14-1 per cent. to the full amount. The amount of remission granted in the two Divisions in cases in which the assessment of the land on which the Crop was lost was within 10 per cent. of the amount of the assessment of the whole land cultivated by the Ryot was Rupees 1,417, out of a total, as above stated, of Rupees 79,257, or 1-12-7 per cent. The amount of remission in cases in which it was within 20 per cent. was Rupees 7,143 or 9-0-2 per cent. of the whole remission. The whole amount remitted within 30 per cent. was Rupees 14,461 or 18-4-0 per cent. of the entire land given up on account of the failure of Crops. From these results it is to be inferred that a minute inquiry was made into the circumstances of each case in which remission was claimed, and that the remissions allowed were granted with discrimination; but without a knowledge of the rules by which they were regulated it is impossible to judge whether the settlement was made with discretion.'

'It is remarkable that the remissions in Dindigul on this account were much less in proportion to the whole beriz of the wet lands than in the Madura Division. In the former the proportion was 12-7-9 per cent., in the latter 27-5-6 per cent. It is not stated that there was such a difference in the circumstances of the season in the two Divisions as to account for this disproportion, and it was therefore particularly necessary for the Principal Collector to explain it.'

'With respect to the deduction of 10 per cent. of the "Shavy claims" which the Principal Collector states is usual, and which he considers "not objectionable in favorable years," if by "Shavy Claims" is meant the amount of loss which the claimants have proved and which has been entered accordingly in the accounts, supposing that proper means were used for ascertaining the real loss and checking the accounts, the Board think it was right not to enforce the deduction in the settlement of this year. They are not aware that the practice which the Principal Collector here mentions was ever before brought to notice. It appears to them objectionable to make it a general rule to deduct 10 per cent. for the purpose stated, namely, to cover loss from false returns, the tendency of such a rule they conceive will be to cause exaggerated statements of the losses sustained.'

The amount of remission of lands held on Cowle was increased this year from Rupees 12,740-9-2 to Rupees 16,543-5-10, the total extent of the lands being 12,586-4-0 assessed at Rupees 27,034-15-0, of which the settlement after deducting the Cowle remissions for Fusly 1241 amounted to Rupees 10,511-9-2.

The Principal Collector has furnished statements of the lands held on Cowles as directed in the Board's proceedings on the settlement of Fusly 1240, but without any explanation of the irregularities which are to be found in them. Of those irregularities the following is an instance. Of the Poonjah land in the Iyempally talook held on progressive Cowle in Fusly 1240 the extent at 8/16 of the full assessment was 335 - 8½ which according to the regular scale should have been increased in Fusly 1241 to 12/16. But it appears by the statements that 196 - 2½ remained at the same rate in 1241, while 77 - 6½ were at once made subject to the full assessment. Like instances of irregularity are to be found in the statement of Nunjah land on Cowle. Of land which was held free of tax in Fusly 1240 apparently as being the first year of Cowle, and which according to the regular Cowlenamah should be held for 5 years at a progressively increasing assessment, a portion is deducted in 1241 on the ground of the Cowle having expired; on the same ground deductions are made of other lands which ought regularly to be held on Cowle for some years longer. The progressive increase of assessment also in some cases is not according to the regular scale. Of the land newly granted on Cowle in 1241 it appears that 785 - 6½ were granted on terms not authorized by the Cowlenamah, at specific rates per Goontah or Cooly instead of definite proportions of the full assessment progressively increasing.

The Board desire that the Principal Collector will without delay furnish explanations of all the deviations from the regular system of Cowle remissions which are exhibited in these statements and that he will at the same time submit the information required by the Board in their proceedings on the settlement of Fusly 1240 and in former proceedings therein referred to. The Board cannot but express their dissatisfaction at the neglect of the Principal Collector to furnish the desired information at an earlier period. They trust that his report on the subject will afford every requisite explanation of past transactions. In his future statements he will be pleased to distinguish the lands held on Cowles granted according to the standard scale from those held on other terms.

Among the deductions from the account of land held on Cowle in Fusly 1240 in the Talook of Teroomungalum in the Madura Division is 14 annas of a Cawny of Poonjah stated to have been converted into Bagayet or Garden land. In 1240 it was held at 6/16 of the full Poonjah assessment Rupees 5-1-6. In 1241 it is entered as held at 8/16 of the full assessment which is stated to be still Rupees 5-1-6. Thus it would appear that the Poonjah assessment has been continued although the land has been converted to Garden. Though the amount of this item is inconsiderable, the principle is of importance. It requires to be explained under what circumstances the change was effected, whether the land is irrigated by water from a Circar tank, well or channel, or by means of a well constructed at the expense of the occupant, and what is the nature of the well, whether it is a substantial work of stone or brick or of that sort known in the Ceded Districts by the name of Garisha of which the sides are supported by wicker work; and what is the custom in respect to such changes.

The Principal Collector states that he "has been induced to depart from the Cowlenamah in a few cases in the Village of Virupatchy at the request of the inhabitants, in as much as for clearing the deep Jungles." It appears that he granted the lands in these cases gratis for 2 years, with full assessment the

3rd year. According to the Cowlenamah the lands might have been held gratis for one year, at ½ of the full assessment the 2nd year, and at ¼ the 3rd and the full assessment would not have been payable until the 6th year. It is not apparent therefore how the alteration could have been beneficial to the parties unless they were left free to throw up the land on its becoming subject to the full assessment in which event it would be likely speedily to revert to the state from which it was reclaimed. The extent and assessment of the land in question are not known; but supposing for example that the extent was 10 Cawnies and the assessment 40 Rupees, the statement in the Margin shows that it would be more beneficial to hold it on the terms of Cowle for 6 years than on the terms which the Principal Collector appears to have allowed. The Principal Collector in his report on Fusly 1240 stated that he had granted certain remissions on Cowle in this Village, and the Board in their proceedings

observed that the terms on which the Cowles had been granted should have been explained; at the same time they called the attention of the Principal Collector to observations made by the Board and the Government on former occasions as to the impolicy of attempting to force Cultivation by bounties in the shape of remission. The Principal Collector does not advert to the remarks of the Board on this subject, but it is to be supposed that the Cowles to which he now refers are those mentioned in his report on Fusly 1240. If they are new Cowles granted on similar terms the Principal Collector has acted unwarrantably in issuing them contrary to the principles laid down by the Board without express permission. It is necessary for the Principal Collector to explain this. He will understand that he is not at liberty to grant any Cowles except according to the Cowlenamah without the previous sanction of the Board.

The usual remissions under the heads of "Moonsil Cummee" or discretionary reductions of the assessment in the two divisions of Madura and Dindigul made by the late Principal Collector Mr. Peter, and "Hooloos Mauffee" the abatement finally made by Mr. Hurdis in the Assessment of Dindigul settled by him, were of course less in this year than in the preceding one from the diminution of cultivation. The amount under the former head is Rupees 73,207-9-1, and under the latter Rupees 30,842-4-2. The "Hooloos Mauffee" is a permanent abatement of the assessment of Dindigul. The further reductions made by Mr. Peter are temporary and subject to remission and alteration. The Principal Collector has lately submitted accounts shewing the permanent alterations which he proposes to make in the assessment of Dindigul, and the subject is under the consideration of the Board.

The Principal Collector states that "Mr. Peter did not effect a complete revision of the assessment in some few Villages among which are Keernoor in the Iyempully Talook and Goodaloor and Kannvaypully in the Tengaray Talook of Dindigul," and that under the circumstances of these Villages he has deemed it necessary to reduce their assessment. It appears however by the accounts lately submitted by the Principal Collector that two of these Villages Keernoor and Kannvaypully were comprehended in the revision made by Mr. Peter, and that in both the Assessment was actually reduced by him. In the Village of Keernoor the assessment of the 1st class only was reduced, and the inference is that on the plan followed by Mr. Peter reduction was not considered

Payable upon the Cowle granted by Mr. Vivensh.				Payable according to the Cowle-namah.			
	Rs.	A.	P.		Rs.	A.	P.
1st year.	...	...	free.	...	...	...	free.
2nd "	...	...	do.	...	5	0	0
3rd "	40	0	0	full assess.	10	0	0
4th "	40	0	0	ment.	20	0	0
5th "	40	0	0		30	0	0
6th "	40	0	0		40	0	0
	160	0	0		105	0	0

'necessary in the lower classes. It is remarkable that in the Statement of the rates of Assessment in this Village entered in the Margin of para 8 of the Principal Collector's report the assessment of the 1st class is omitted. Collectors have been repeatedly interdicted by Government from allowing partial reductions of the established assessment with reference to particular circumstances, or to promote particular objects, as having a tendency to derange the general system, and under the special instructions which have been furnished to himself Mr. Viveash was quite unwarranted in granting the remissions in question for which it is evident there was no urgent necessity, without special sanction. The account he has given of the assessment of the Villages above mentioned is too superficial to form a judgment upon; but the Board must observe that the alterations which have been made are not merely reductions upon the original classification as settled by the survey but involve in the Villages of Goodaloor and Kannavay-pully a change of classification. In the former 5 classes of Poonjah land according to the old accounts are reduced into one at the lowest rate of assessment, in the latter 4 classes are reduced into one, and the rate of assessment of the lowest of the 4 classes is raised the assessment of two other classes is likewise raised. The Board are not prepared to sanction such alterations; and they direct that the settlement of the current year be made as heretofore at the established rates. The permanent assessment of these Villages will of course be determined in the general revision of the assessment. The Principal Collector will distinctly understand that he is not at liberty to alter the assessment in any respect without express authority.'

'Remissions amounting to Rupees 1,170-9-11 were made this year for the difference between the real extent of certain lands and the extent entered in account. Similar remissions were allowed in Fusly 1240 and the Principal Collector refers to the explanation of them in his report for that year, wherein he stated that the difference had been added to the survey measurement by over zealous Tahsildars. The Board, in their proceedings upon that report, observed that the adjustment had been made by deducting 6½ per cent. from the excess found on remeasurement above the survey extent, making a corresponding allowance of 6½ per cent. in cases of deficiency. They expressed their opinion that this allowance did not afford a sufficient latitude for errors of measurement, and directed that it should be extended to 10 per cent. They observed also that the accounts should shew the gross addition and the gross deduction. The Principal Collector has submitted a separate account of the adjustments made this year and the remissions allowed accordingly; but it does not exhibit the gross addition and the gross deduction as desired by the Board, and the Principal Collector states that he has not altered the rate of allowance for excess and deficiency above mentioned (which he explains "was fixed on because it was 1/16 or one anna") the said rate being usual. The Board having deliberately considered the subject on the former occasion, and advisedly directed the rate of allowance to be increased, it was the duty of the Principal Collector to act upon their instructions. They now again direct that he will conform to the orders he has received on this subject, whenever a remeasurement is resorted to; but they do not think that this will be necessary frequently. In general the rule should be to make the Settlement with reference to the measurement in the Survey Accounts.'

'The Board observe that although the adjustment in question is stated to have been made generally by comparing the extent entered in the Survey Accounts with the result of the remeasurement, and allowing for excess and deficiency at the above rate, in two Villages out of the seven in which remissions were allowed the survey accounts were not referred to, and it would seem were not ready for reference. It appears also that only the cultivated land in these villages was examined. Under these circumstances it is impossible to understand how the remissions were determined.'

Statement No. 11, Tumpully and Thaumara-colom.

'The remissions granted in Fusly 1240 under this head not appearing under the same head in the accounts of Fusly 1241 it should have been explained how the amount is disposed of, or if the difference is written off under what head of deductions it is included.'

'Of the remaining remissions the only one noticed particularly by the Principal Collector is one granted newly this year amounting to 16 Rupees. This is the assessment of certain lands granted by the Principal Collector to the Palany Paliars or Hill people in order, as he explains, to induce them to continue their residence in the passes of the Hills. He states that a similar indulgence is allowed to people of this class by the neighbouring Zemindars, who find them useful "in keeping off wild cattle, in preventing thieves from herding in the passes, and in keeping up a communication with the Villages in the Palany Mountains;" and that "the Ryots of the Circar Villages under the Hills require the assistance of these people also" Collectors are strictly prohibited by Regulation and by repeated orders of Government from making grants of this kind without authority.'

Statement No. 3.
Column 401.

'The expediency of such grants for the purposes stated is doubtful, but on referring to the account in which the remission is entered it does not appear that the grants in question were really made for those purposes, but "for bringing waste lands under cultivation in Hill Villages." Government as above observed have always discouraged the granting of extraordinary indulgences with the view of forcing Cultivation in particular spots where the people would not attempt it without such bounties, considering it impolitic by such means to disturb the natural employment of labour in the situations where it can produce the greatest returns, and the Board think that if the grants in question have been made as stated in the accounts for the purpose of encouraging the cultivation of waste, they should be annulled. The Principal Collector will abstain from making any such grants in future.'

	RS.	A.	P.
Fusly 1241	2,08,879	5	0
" 1240	1,37,868	11	2
	71,010	9	10
Statement No. 5			
Rupees	6,88,915	5	6
Add ready money collection	58,461	8	3
	7,47,376	13	9
Deduct charges.	43,384	10	1
	7,03,992	3	8

'The total amount of the remissions allowed at the settlement of this year was Rupees 2,08,879-5-0 being Rupees 71,010-9-10 in excess of the remissions allowed in Fusly 1240. The amount of the demand upon the lands subject to annual settlement after those remissions was Rupees 6,88,915-5-6 to which adding Quit rents, Rents of Topes &c., amounting to Rupees 5,8,461-8-3, and deducting Rupees 43,384-10-1 appropriated for the support of Pagodas, the subsistence of Poligars &c., the net result is Rupees 7,03,992-3-8 exhibited in the Abstract entered above in para 2.'

'In their proceedings on the settlement of Fusly 1240 (Para 35) the Board observed that the item of "Malapanum" entered under the head of "Soorna-dayem" or ready money collections, appearing to be revenue from land cultivated between the Hills, ought properly to be brought under the general head of land revenue. The Principal Collector now explains that this revenue is derived from stony lands cultivated with the pick axe on the slopes of mountains and is determined at a certain rate per pick axe, and not upon the extent of land, in consequence of the difficulty of measurement, for which reason it is considered of the nature of a rent. It is clear from this account that the settlement of this revenue can be made individually; there appears no reason therefore why it should be brought under a different head from the general land revenue under Annual Ryotwar Settlement, and the Board desire that the Principal Collector will discontinue the present arrangement. It is observed that there is now a distinct entry under the head of "Malapanum" in the account of dry land included

Statement No. 5
No. of fields. Cawnies.
556. 448.

in the general settlement, the number of fields and the extent in Cawnies being specified. The Principal Collector will be pleased to explain what difference there is in the cultivation of the lands bearing this designation respectively, thus separately brought to account.

Para 13. With respect to the Hill rents mentioned by the Principal Collector in the same para it will be proper to comply with the wish of the inhabitants for an individual Settlement as soon as the necessary arrangements can be made for the purpose.

Para 15. The Board concur with the Principal Collector in thinking it will be time enough to revise the assessment of Nuttum in the Mellore Talook after a decision has been passed upon the proposed alterations of the Dindigul Assessment now under consideration.

Para 16. The Board are not prepared to adopt the Principal Collector's summary recommendation that certain gardens which have been formed on land originally classed as Porumpoke on the banks of the Vigay river, shall be assessed uniformly at 1½ Pagoda per Gawn, being the rate of assessment on lands held on Government Grants. This rate is intended as a Quit rent on ground occupied, or to be occupied, by buildings, and there is no analogy between the cases. It appears from the statement submitted by the Sub-Collector that the lands in question are now classed partly as Nunjah and partly as Poonjah, and are assessed accordingly, being subject to an additional assessment for the trees growing upon them, the amount of which greatly exceeds the land tax. The Principal Collector will be pleased to explain how the tax upon the trees in these gardens has been determined, and what is the general rule of the District regarding the assessment of topes, particularly whether the land and the trees are taxed separately. He will state whether the rent of the trees in the gardens in question is included in the sum of Rupees 25,951-2-6 entered in the Soornadayem as the rent of Topes and trees. He will also submit a statement showing what would be the effect of remitting the tax upon the trees and subjecting the land to the proper garden assessment.

Para 17. The Principal Collector proposes to remit the tax on fruit trees growing "in private gardens of the inhabitants," which he states is collected independently of the garden assessment, the amount of the tax in the Dindigul division being only Rupees 652. The Principal Collector should have explained what he means by "private gardens," as in relation to this tax he refers to the total waste of the garden lands in the Division, and states as a reason for the proposed remission that he

Para 12. "thinks it incumbent to remove all causes which have produced the abandonment of this property." The account submitted by the Principal Collector to which he refers in his remarks is a very extraordinary one. It does not exhibit the present state of the garden lands, as was to be expected, nor their state at any one time. It professes to shew the cultivated and waste in Fusly 1236 for 4 Talooks, and in Fusly 1240 for 1 Talook, and not of all the garden lands in Dindigul as was to be understood from the Principal Collector's remarks, but only of those proscribed as Tobacco and Coday gardens. It is not to be supposed that the trees subject to the tax the aggregate amount of which is only 652 Rupees, are scattered over the whole of the land entered in the Account. To exhibit the effect of the tax the account should shew the extent and assessment of the land bearing trees; and the proportions cultivated and waste, separately from the land not bearing trees; and not for one year only, but distinctly for the last 4 or 5 years. It is not clear whether the Principal Collector means that the tax on trees in what he calls "private gardens" should be remitted generally throughout the District or in Dindigul only. If the former the account should

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embrace the whole District. It is necessary to explain why the proposed remission is confined to "private gardens" whatever these may be, and upon what grounds it could be consistently refused with respect to trees growing in other gardens and in ordinary dry and wet land. The omission of the Principal Collector to mention this subject in his report upon the assessment of Dindigul is remarkable.

The explanations and information required upon this subject and upon all other points noticed in their proceedings the Principal Collector will be pleased to furnish without delay.

The following Statement of the balances remaining at the close of the Fusly is taken from the Principal Collector's report.

	Balance up to May 1832.		Collections up to 10th July 1832.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Zemindaries under permanent settlement	3,12,861	4 0	71,855	15 9	2,39,003	4 3
Do. not permanently settled	27,277	0 6	5,016	5 10	22,230	10 8
Total	3,40,138	4 6	76,902	5 7	2,60,235	11 11
Land revenue under direct management	1,71,943	13 3	75,063	12 1	96,880	1 2
Hill rents	1,889	9 8	611	0 0	1,278	9 8
Total	5,13,971	11 5	1,55,577	1 5	3,58,394	9 0
Deduct collected up to the date of the report					25,970	0 0
					3,32,424	9 0

Of the above heavy balance the greater portion Rupees 1,82,000 was due by the Zemindar of Shevagunga, of which all but 1,30,000 Rupees the Principal Collector expected to realize within a month. The Zemindary is under attachment. The correspondence noted in the margin which has passed between the Principal Collector and the Board relative to the recovery of this balance is ordered to be submitted to Government. A balance of Rupees 27,000 was due from Ramnad for the discharge of which the Principal Collector states there were funds available. The Zemindaries not permanently settled against which there were arrears had been attached.

The Principal Collector expected to realize the whole of the balance of the land revenue under the direct management of the Officers of Government, Rupees 92,000, by the close of September. He observes that the Balance arises from the custom of deferring part of the collection in scarce years till the ripening of the keday Crop in August and September, "and he proceeds to say this indulgence may be fairly allowed in this District as the Ryots are an honest race and may be trusted."

The custom here mentioned was not known to the Board, and they think it a bad precedent to follow. It is in effect to anticipate the resources of the current year for the purpose of covering the deficiencies of the preceding one, and the probable result will be to keep up a running balance from year to year against the Ryots, than which nothing is more likely to

Due at the close of the Fusly 96,880
Deduct subsequent collections to the date of the report 4,880
92,000

'depress their energies, and consequently to impair the resources of the Country. By such expedients disorder and confusion are introduced into the revenue accounts; and it becomes difficult to understand what are real transactions and what are merely the results of irregular adjustments. Whether the balance of any year is the necessary result of a deficiency in its resources from the circumstances of the season, or whether the resources were ample, but the balance has arisen from their having been applied in part to the discharge of arrears. The Government is not indeed to forego the opportunity which a good year affords for recovering from its surplus the balances remaining from a bad one immediately preceding it, but the measures for this purpose should be taken with extreme caution, and the first returns from the Cultivation of the Current year should not be assigned by anticipation to the liquidation of those balances. Considering the high prices which prevailed during Fusly 1241 and the great remissions which were made to the Ryots by which the demand for the year was so much reduced, the Board did not expect that so large a portion of it would have remained outstanding at the end of the Fusly. Upon this subject the Principal Collector ought to have given a particular explanation.'

RS.		
Balance of 1241	3,57,115	'exceeds by the large amount of Rupees 1,72,556 the balance which
Do. of 1233	1,84,559	'remained at the close of Fusly 1233 the most calamitous year on
	1,72,556	'record. The amount collected in Fusly 1233 on account of the
Collections of 1233.	12,07,884	'Current demand was Rupees 12,07,884 exceeding the amount collect-
Do. of 1234.	10,70,989	'ed in Fusly 1241 by Rupees 1,36,895.'
	1,36,895	

'The balance on the 10th July is stated to have been 3,58,394 as above shewn, and at the date of the Principal Collector's report, the 16th July, Rupees 3,32,424. On reference however to column 16 of the Demand Collection and Balance account to the 12th July the actual balance would appear to have been on that date only Rupees 2,77,379 exclusive of the balance under the head of "Hill rents" which being brought to account separately under the head of "Sundry" "Small Farms and Licenses" cannot be ascertained. This difference requires explanation which the Principal Collector will be pleased to furnish.'

'The total gross receipts of this Collectorate from all sources amounted during Fusly 1241 to Rupees 23,44,173-7-7 and the charges exclusive of advances recoverable compensation for resumed privileges; Pagoda allowances &c., to Rupees 3,16,674-12-6 being in the proportion of 13 8/16 per cent. to the gross receipts.'

270. A copy of the foregoing Proceedings we communicated to the principal Collector on the 9th November.

EXTRA REVENUE FOR FUSLY 1241.

271. On the 25th October we submitted to Government the following Extract from our Proceedings under date the 11th of that Month.

Proceedings, in Cons., 11th Octr. 1832. 'Read again the report of the Principal Collector of Madura
22nd Augt. in Cons., 2nd 'upon the Management of the Extra sources of revenue in that
Sepr. 1832. 'District for fusly 1241.'

'The following comparative statement shews the Demand, Collection and Balance under each head for Fushies 1240 and 1241 respectively.'

	Fusly 1240.										Fusly 1241.									
	Settlement of Fusly 1240.	Collection to the 12th July 1831.	Extra Collection.	Total Collection of Fusly 1240.	Balance of Fusly 1239 on the 10th July 1831.	Settlement of Fusly 1241.	Collection on account of 1240 to the 12th July 1832.	Extra Collection of Fusly 1241.	Total Collection on account of Fusly 1241.	Balance of Current Revenue on the 13th July 1832.	Settlement of Fusly 1241.	Collection on account of 1240 to the 12th July 1832.	Extra Collection of Fusly 1241.	Total Collection on account of Fusly 1241.	Balance of Current Revenue on the 13th July 1832.	Settlement of Fusly 1241.	Collection on account of 1240 to the 12th July 1832.	Extra Collection of Fusly 1241.	Total Collection on account of Fusly 1241.	Balance of Current Revenue on the 13th July 1832.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Salt	2,14,063	11 7	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0	2,14,063	11 0
Sayer	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8	3,43,129	2 8
Sea Customs	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7	22,156	15 7
Abkarry	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1	60,707	14 1
Sundry Small Farms and Licenses	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10	13,649	8 10
Stamps	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0	13,779	5 0
Motorpha																				
Total	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2	6,67,516	9 2

Salt. 'In the Current Collections on account of Salt there was an increase of Rupees 38,932-9-11 the amount being Rupees 2,53,026-4-11. This sum includes Rupees 27,606-5-4, the value of salt sold in fusly 1240 but not brought to account until Fusly 1241. Upon comparing the actual proceeds of the sales of Fusly 1241 with those of fusly 1240 it appears that there was a decrease of Rupees 16,280-0-9 as shewn in the Margin. This decrease is stated to be owing, partly to the scarcity of water, which prevented the Merchants from resorting to the pans, and partly to the accumulation of a great quantity of spontaneous salt, in consequence of the drought of the season whereby the demand for salt at the pans was very much diminished.

Fusly 1241.		RS.	A.	P.
Gross Collections	...	2,53,026	4	11
Deduct value of salt sold in fusly 1240.	...	27,006	5	4
		2,25,419	15	7
Fusly 1240.		RS.	A.	P.
Collections within the Fusly	2,14,093	11	0	
Add collections in fusly 1241 for salt sold in fusly 1240	27,006	5	4	
		2,41,700	0	4
Decrease in Fusly 1241	...	16,280	0	9

The occurrence of frauds by the repeated use of the same Rowannahs is also represented as having contributed to cause a decrease in the collections. The accumulation of spontaneous salt alluded to above was reported by the Collector under date 9th August last, upon which he was instructed to take measures for the preservation of so much of it as might be fit for use, and to destroy the remainder; and authorized in the event of his not being able effectually to destroy it to entertain extra peons to prevent its illicit removal. The Board trust that by a stricter superintendence over the Salt Department, the last mentioned cause of decrease; viz., the frauds in the use of Rowannahs will be prevented for the future.

The Gross Collections including extra Collections Rupees 19-2-6 amounted to Rupees 2,53,045-7-5, the net revenue after deducting charges* in which there was an increase of Rupees 1,302-11-2 amounted to Rupees 2,10,201-4-11 and exceeded the net revenue of Fusly 1240 by Rupees 37,339-6-0.

The sayer rents amounted to Rupees 3,64,354 being Rupees 21,224-13-4 in excess of the rents of Fusly 1240. In the Current* Collections however there was a decrease of Rupees 1,855-9-0. The Gross Collections including Rupees 30,762-5-7 arrears of former fuslies, amounted to Rupees 3,44,155-8-5. Deducting Charges in which there was an increase of Rupees 754-6-3 the net revenue from this source was Rupees 3,36,326-11-4 or Rupees 719-3-3 less than the net revenue of Fusly 1240.

Of the balance outstanding at the close of the Fusly which amounted to Rupees 50,960-13-2 the Principal Collector states that a great portion has been collected since the close of the Fusly and that the remainder is in a train of liquidation, the Principal Collector should have reported the amount which had been realized, and the measures which he had taken to ensure the Collection of the remainder.

The Gross Collections on account of Sea Customs (including extra Collection Rupees 57) amounted to Rupees 16,849-7-8 being Rupees 5,325-9-7 less than the Collections in Fusly 1240. This decrease is stated to have arisen from a diminished exportation of Cotton in Fusly 1241. In the Charges* there was a decrease of Rupees 109-15-6 which being deducted from the decrease in the Gross Collections makes the decrease of net revenue Rupees 5,215-10-1.

ABKARRY. DEMAND.

	RS.	A.	P.
Fusly 1241	63,204	0	0
" 1240	63,707	14	1
	2,496	1	11

In the demand under this head there was an increase of Rupees 2,496-1-11. The Current Collections amounted to Rupees 54,153 leaving a balance of Rupees 9,051 a great portion of which has been collected since the close of the Fusly. The Gross Collections amounted to Rupees 59,623-15-10; the Charges to Rupees 915-14-4, leaving a net revenue of Rupees 58,708-1-3 or Rupees 2,175-7-3 less than the net revenue of Fusly 1240.

The demand under this head was Rupees 14,834-5-2 or Rupees 1,184-12-4 in excess of the demand for the preceding Fusly. The Gross Collections which include arrears, Rupees 709-14-9 amounted to Rupees 13,001-10-6, being below the Gross Collections of Fusly 1240 in the sum of Rupees 1,586-6-6 and Rupees 1,497-1-7 below the net revenue of the same Fusly. There were no charges on account of this branch of revenue in the Fusly under review. The Current balance which amounted to Rupees 2,542-9-5 is stated to be in a train of liquidation.

STAMPS. COLLECTIONS.

	RS.	A.	P.
Fusly 1241	15,338	8	0
" 1240	13,779	5	0
	1,579	3	0

* 1,505-10-10.

NET REVENUE.

	Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.
Salt	37,339	6	0	719	3	3
Sayer	...	...	...	5,215	10	1
Sea Customs	...	...	...	2,175	7	3
Abkarry	...	...	...	1,497	1	7
Sundry small farms and Jigonses	1,525	15	9	...	...	...
Stamps	...	...	...	...	...	...
Total	38,865	5	9	9,607	6	2
Deduct Decrease	9,607	6	2			
Net Increase	29,257	15	7			

In the net revenue derived from all the extra sources of revenue in the Fusly under review there was an increase of Rupees 29,257-15-7 as shewn in the annexed Memo-randum.

272. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 25th October.

RAMNAD ZEMINDARY.

273. The following letter was addressed to the Chief Secretary to the Govt., in Cons., 16th Jan. 1832.

"I am directed by the Board of revenue to transmit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Madura submitting a statement of the affairs of the Ramnad Zemindary from the 21st April 1830 to the 12th July 1831 during which period this Estate, under the orders of Government under date the 28th May 1830, has been entrusted to the Management of M. Vudoyah Natcheyar and Mutushela Taver relatives of the infant daughters of the deceased Zemindar."

"Under the circumstances represented by the Principal Collector the Board beg to suggest that they may be authorized to assume charge of this Zemindary in their capacity of Court of Wards in behalf of the Minor Daughters of the late proprietor."

From the Act. Secy. to Govt.,
in Cons., 6th Feby. 1832.

274. In reply to the above we received the following letter from Government under date 31st January 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 16th Instant No. 16; and to acquaint you that the Right Honorable the Governor in Council upon a perusal of Mr. Viveash's letter together with the petition of the two individuals now entrusted with the administration of the Ramnad Zemindary, thinks that the measure proposed by Mr. Viveash of assuming the estate might be deferred until there are stronger reasons for the adoption of it than appear to exist at present."

"The trustees should be distinctly told that the indulgence solicited by them for the payment of the last years kists cannot be granted, that a repetition of such request would be regarded by the Government as a convincing proof that they were not managing the resources of the Zemindary with economy and that any future indication of imprudence on their part would make it necessary for the Board to take charge of the Estate in their capacity of Court of Wards."

275. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 6th February.

RESPECTING THE SUMS REALIZED FROM THE ESTATES OF THE LATE MR. PETER AND BICCAJEE ROW THE LATE CASHKEEPER IN THE MADURA DISTRICT AND THE CLAIMS WHICH HAVE BEEN PREFERRED AGAINST THE ESTATE OF THE LATE MR. PETER.

276. On the 14th June 1832 we laid before Government a letter from the Principal Collector of Madura submitting accounts of the sums realized from the Estates of the late Mr. Peter and Biccajee Row the late Cashkeeper in his District with the following remarks.

"The accounts transmitted by Mr. Viveash exhibit a net balance in favor of the Estate of the late Mr. Peter amounting to Rupees 56,852-2-4 and of the sums realized on account of Biccajee Row amounting to Rupees 1,35,813-11-7."

"Mr. Viveash has also forwarded a statement of the claims which have been preferred to him as Administrator against the Estate of the late Mr. Peter."

"The Board have examined these claims and now proceed to offer a few remarks in regard to them."

"The first four claims are from Messrs. Frank, Nailor and Cole, Gopaul Doss, Dhansing, and Vencatasha Takoor, for goods supplied in the way of trade, and do not call for any particular remark."

"The fifth claim is from Messrs. Griffiths & Co., for the expenses of transmitting a parcel to Madura. The Board are surprised that Mr. Viveash should have inserted this item in the list, as the charge is stated to have been incurred under his own directions and the amount seems evidently due by him as Administrator."

"The 6th 7th and 8th Claims from Messrs. Whippley and Son, Mr. Ridgway and Mrs. Gray are simple contract debts of the late Mr. Peter for Saddlery and books supplied to him, and do not need further remark."

"The 9th Claim is from Ramalingum Pillay late Tahsildar of the Mandacelum Talook for Cart hire paid by him on Mr. Peter's account. The Board are of opinion that the sum of Rupees 150 which has been recovered from Ramalingum Pillay should be returned to him. The sum was issued by him as a Tahsildar, from the public money under his charge by Mr. Peter's order and placed as he was under that gentleman's immediate authority the Board do not see how he could have refused obedience to his instructions. In making this recommendation the Board of course only intend that it should have effect in the event of the Principal Collector being satisfied that the money was disbursed in the manner described by Ramalingum Pillay."

"The 10th Claim is preferred by Messrs. Scott & Co., of Calcutta on account of a balance due to them in account and does not call for any remark of the Board."

"The 11th item in the statement of claims is Rupees 125-8-0 being the amount of a Bill due to the Male Asylum Press for newspapers &c., supplied to the late Mr. Peter. As the profits of the Establishment to which the sum in question is due, are appropriated to charitable purposes, the Board would beg to recommend that the amount may be paid."

"The 12th claim is by Meenatchee Button Silversmith and does not appear to need particular notice."

"The 13th claim is on account of certain articles belonging to Thomas the Butler of the late Mr. Peter which appear to have been sold by mistake together with the property of that Gentleman. The Board presume there can be no objection to reimburse the individual in question provided he can prove to the satisfaction of the Principal Collector of Madura that the articles to which he lays claim were bona fide his property."

"The 14th and last claim is from Sawmy Naik the Butler of the late Mr. Peter for the amount due to him on account of house expenses and Sundry charges at the time of that Gentleman's death. As the Board conceive that Government would not wish to enforce their preferable claim in lieu on Mr. Peter's Estate so far as to prevent payment of a debt of this nature due to a menial Servant, they beg to recommend that the Principal Collector of Madura may be desired to examine the accounts of the Butler, and if he shall be satisfied of their correctness to discharge the amount."

"It will be observed that in addition to the net amount of Rupees 1,35,813-11-7 which has been realized from the property of Biccajee Row the Principal Collector of Madura holds two Villages yielding Rupees 2,000 per annum which were mortgaged to that individual and which the Board beg to propose may continue under the Principal Collector's management until the amount for which they were mortgaged has been realized."

277. In reply to the above we received a letter from the Acting Secretary to Government dated 10th August 1832 stating "that the Right Honorable the Governor in Council fully concurs in the observations contained therein, and sanctions the disbursements recommended in the 8th, 10th, 12th and 13th paras respectively, if proved to the satisfaction of your Board to be correct charges."

From the Actg. Secy. to Govt., in Cons., 16th August 1832.

278. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 16th August with the necessary instructions on the subject.

In Cons., 16th August 1832.

REFERENCE OF GOVERNMENT REGARDING THE LIABILITY TO SEIZURE ON ACCOUNT OF GOVERNMENT OF ANY SUMS OF MONEY OWING TO THE LATE CASHKEEPER OF THE PRINCIPAL COLLECTOR OF MADURA.

279. On the 29th June 1832 the Chief Secretary to Government forwarded to us a petition from Meenabhooye Ummaul wife of Biccagee Row late Cashkeeper of the Collector of Madura, requesting that we would submit our sentiments with respect to the observations contained in the 3rd paragraph thereof, as to the liability of any sums of money owing to Biccagee Row to be seized and carried to the account of Government.

280. In answer to the above we on the 5th July stated that in our opinion under the provisions of Section VI Regulation IX of 1822 Government are entitled to recover any sums due to Biccagee Row, not exceeding the amount which he has been convicted of embezzling.

REGARDING THE PENSION LATELY ENJOYED BY THE WIDOW OF THE POLIGAR OF PALANY.

281. The following letter dated 15th March 1832 was addressed by us to Government.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Madura, reporting on the claims advanced by two Individuals to succeed to the pension enjoyed by the Widow of the late Poligar of Palany, who died on the 5th April 1831."

"The pension in question appears to have been granted to the Widow for her life only and as neither of the claimants is in the opinion of the Board entitled to its continuance they beg to recommend that it may be considered as having lapsed to Government."

"It will be observed however from Mr. Viveash's letter that the sum of Rupees 1,185-10-4 was due to the Widow at the time of her death on account of arrears of Pension which she had refused to receive in consequence of a dispute in the family to which the correspondence noted in the Margin has reference."

"She subsequently made application for the arrears but they were not paid to her if would appear from the amount having formed one of the items of embezzlement in the late statement forwarded with the Principal Collector's letter of the 27th August 1830, which was submitted to Government with the Board's Proceedings dated 15th September 1831."

"The Board concur with the Principal Collector that Aundee Vailoytha Naick the adopted son of the deceased Widow is entitled to this sum and they in consequence beg to recommend that sanction may be given for its disbursement accordingly."

282. In a letter dated 3rd April the Chief Secretary to Government informed us that the Right Honorable the Governor in Council was pleased to approve of the recommendation contained in the above letter.

283. A copy of the foregoing correspondence was communicated to the Principal Collector on the 5th April.

REGARDING THE PENSION OF MOOTOO COMARVAIL VULLACONDAMA NAICK.

284. On the 19th of July 1832 we addressed the following letter to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Madura, upon the subject of an application* from Mootoo Comarvail Vullacondama Naicken, to succeed to a pension of 20 Rupees per mensem enjoyed by his adoptive mother Chienkanammal deceased widow of the late Poligar of Yerreode in that District."

"The case of this Petitioner was submitted to the Board by the late Principal Collector under date 19th June 1828 and further particulars regarding the pension claimed, were furnished in a subsequent report by Mr. Viveash bearing date 2nd December 1829. A general statement of all pensions granted to dispossessed poligars and the alterations which had subsequently been made in them has been since furnished under date 20th May 1830 and is herewith submitted for the information of Government with reference to this case."

"It appears that a pension of 100 Rupees was granted to the late Poligar of Yerreode under sanction of Government dated 21st December 1799, and that upon his death which took place in 1806 an allowance of 20 Rupees per mensem was continued to his two widows one of whom died in July 1811, the survivor Chienkanammal continued in the enjoyment of her pension of 20 Rupees until her death. It does not appear however that any sanction was obtained for the continuance of the reduced pension to the Widows, which is represented as having been done at the discretion of Mr. Peter. As the Petitioner who appears to be the only surviving representative of the family is represented as being in very distressed circumstances, and as the continuation of his Mother's pension has been recommended by two successive Collectors, the Board would suggest that he may be allowed a reduced pension of Rupees 15 per mensem from the date of his mother's death for his subsistence, with a distinct intimation that the pension will lapse to Government at his decease."

285. The arrangement recommended in the above letter was sanctioned by a letter from the Acting Secretary to Government dated 27th July

286. A copy of the foregoing correspondence was communicated to the Principal Collector on the 2nd August.

GRANT OF LAND FOR THE SUPPORT OF A CHOUETRY PROPOSED TO BE BUILT BY ONE ALAGOOPERMAL MOOPEN AT THE VILLAGE OF VOOPALEYATUTTY.

287. The following letter was addressed to Government under date 18th June.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Madura, enclosing an applica-

"tion for a grant of waste land for the support of a Choultry proposed to be built by one Alagoo Permaul Moopen, at the Village of Voopallyaputty on the road between Madura and Paliny."

"As the present application is in conformity with the rules sanctioned by Government under date the 11th August 1829, the Board recommend that upon the completion of the Choultry, waste land bearing an assessment of 60 Rupees per Annum may be appropriated for its support."

288. The sanction of Government for the grant recommended in the above letter was conveyed to us in a letter from the Chief Secretary dated 29th June and communicated to the Principal Collector of Madura on the 5th July.

RELATIVE TO THE AFFAIRS OF THE RAMASWERAM PAGODA.

289. In a letter from Government dated 28th September 1832 we received a Petition from Saidoo Ramanada Pundarum with a request that, should any report have been received from the Collector of Madura, on the subject thereof, we would be pleased to submit the same for the consideration of Government.

290. We accordingly under date 15th October submitted for the information of the Right Honorable the Governor in Council a letter from the Principal Collector of that District dated the 20th September, relative to the affairs of the Ramasweram Pagoda and the claims of the Petitioner, which we had just received.

291. In reply we were informed that the Right Honorable the Governor in Council approved of the measures proposed in Para 5 of the letter from the Principal Collector of Madura for the future management of the affairs of the Pagoda and requested that they might accordingly be carried into effect.

292. With reference to the foregoing letter dated the 23rd October we received in a letter dated 6th November two Petitions from certain persons urging that Saidoo Ramanaidoo Pundarum possessed no right to be invested with the management of the Pagoda affairs. On this point it was observed the Principal Collector of Madura would of course satisfy himself before placing Saidoo Ramanaidoo in possession.

293. The petitions which accompanied the foregoing letter were forwarded to the Principal Collector of Madura on the 12th November.

APPROPRIATION OF THE FUNDS OF THE NUTTUM CHUTTRUM FOR THE KEEPING UP OF A CHUTTRUM AND ESTABLISHMENT AT COTAMPUTTY.

294. The following letter was addressed to the Chief Secretary to Government under date 19th November.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Madura upon the subject of a petition presented to Government by Cadumbavanah, Goorookul of Cavilputty in that District, forwarded to the Board in Mr. Wheatley's letter of the 4th November 1831 together with the original petition bearing the Principal Collector's endorsement."

"With reference to Mr. Vireash's letter of the 29th Ultimo, the Board have to observe, that they disapprove, as intimated in their letter of the 19th July last, of the unauthorized alienation of the funds of the Nuttum Chuttrum, in the first instance, but under the explanation now given, they think that the establishment as detailed in the tusdeck submitted in the Collector's letter might be advantageously transferred to the Choultry which has been established at Cotampaty, the Petitioner being appointed superintendent on the condition of his producing when duly required the Golden image which it would appear is under his charge as an official trust."

295. The arrangement recommended in the foregoing letter was sanctioned by Government under date the 4th December 1832 and a copy of the correspondence was transmitted to the Principal Collector on the 6th December.

TINNEVELLY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

296. On the 5th November we submitted to Government the following Extract from our Proceedings under date the 11th October.

Read again letter from the Acting Collector of Tinnevelly dated the 20th August submitting a report on the settlement of the land revenue for Fusly 1241 prepared by Mr. Mellor the Sub-Collector who was in Charge of the District from the 3rd February 1832 to the close of the Fusly.

The season is represented to have been extremely adverse, and the scarcity of water throughout the Fusly unparalleled. It was only in a few Villages situated near the Tambrapooray river in the Talooks of Brumnadassum, Sherennahadavy and Nelliambalum that the Cultivation of the Car, or first Crop of Paddy could be carried to the usual extent. In the Talooks lower down the river the Inhabitants were unable even to attempt cultivation except in a few of the principal Villages, and in these the attempt entirely failed the first supply of water upon which it was made not having been afterwards replenished. The Peshanum or second Crop cultivation met with a severer fate even than the first. The monsoon failed and there was only a partial fall of rain at intervals which was of little avail. The lands dependent upon tanks supplied by rain were dry throughout year. The cultivation of lands irrigated from tanks supplied by rivers and channels did not reach its usual extent, for the tanks were only half filled and though every exertion was made to save the crops it was found in most cases unavailing and the Cultivation of whole Villages suffered an entire draught. The effects of the bad

"season were most severely felt in the Talooks of Tencausy Nadoomundalum Calacaud, and

"Shenkernacoll" where the cultivation is chiefly dependent upon

Springs dried up in the 'tanks supplied by rain.' "In the Talook of Punjamahl where the Talook of Punjamahl.

"cultivation is supplied by Wells &c., the extreme heat dried up the "springs."

Dry Cultivation.

Para 6.

"The dry cultivation suffered likewise from the drought and the

'extent of it was diminished considerably.'

'Notwithstanding the badness of the season, and the reason there was to anticipate a

'scarcity of produce, prices did not rise at so early a period as was

Prices.

Paras 7 & 8.

'expected. This is ascribed by the Sub-Collector to the abundance

'of the second harvest of the preceding year and to considerable im-

'portation of grain from the neighbouring districts. It was not until after the month of April

'that a great enhancement of prices occurred. Since that time they have continued at a high

'rate. As by the rules of the settlement the average by which the demand is to be regulated

'according to the principles of the system for determining the money assessment must not be

'struck at a later period than the month of April, the advantage of the increase of prices went

'chiefly to the ryots in the Villages settled upon that system. The rate assumed for the purpose

'of the settlement however exceeded the standard rate of commutation by 18½ per cent. By

'the principles of the settlement the advantage of the excess above 10 per cent. accrues to the

'Government.'

Statement C., Col. 133.

Rs. A. P.

Excess by price in money rented Villages	33,771	12	0
Deduct Col. 134 net decrease in price	239	12	1
	33,532	0	5

'The addition to the demand on this account in the year under

'review was Rupees 33,532-0-5. In the Amany Villages where the

'Government revenue is received in kind the advantage of the

'increase of prices was of course enjoyed equally by the Government

'and the Ryots.'

'The number of the Villages under a money settlement was increased this year from 913 to

Paras 10 and 11.

'918, and there was a decrease in the number of Aumany Villages from

'173 to 168 as explained in the report of the Sub-Collector.'

'The following statement exhibits the results of the Settlement.'

Items.	Fusly 1240.				Fusly 1241.				Increase.				Decrease.			
	Extent of Land.		Amount.		Extent of Land.		Amount.		Land.		Amount.		Land.		Amount.	
	S. C.	M. M.	A. P.	Rs.	S. C.	M. M.	A. P.	Rs.	S. C.	M. M.	A. P.	Rs.	S. C.	M. M.	A. P.	Rs.
Nunjah or Money rented Villages	58,257	19	1	6,25,165	37,307	70	4,42,511	611	20,950	12	1,82,653	10	1,82,653	10	1,82,653	10
Wet land Amany	22,551	11	5	2,40,182	12,087	84	1,02,410	12	9,854	3	1,46,771	6	9,854	3	1,46,771	6
Nunjahel Poonjah or ½ of land cultivated with dry Grain	11,631	19	6	42,808	10,809	10	38,989	0	822	8	3,869	12	822	8	3,869	12
Vampyre or Garden Cultivation	4,407	12	15	47,549	4,793	15	42,685	2	386	14	5,163	15	386	14	5,163	15
Poonjah or Dry land	1,10,119	0	0	2,98,160	1,06,720	16	2,76,574	14	12,398	16	21,585	8	12,398	16	21,585	8
Nellavare or Straw Tax, &c.				17,885			13,483	5			4,402	0			4,402	0
Topes and Palmyra's				1,21,839			1,21,464	6			375	5			375	5
Sundry small rents				1,591			1,587	1			4	1			4	1
Total				14,04,481			10,30,656	1			3,64,825	10			3,64,825	10
Deduct revenue assigned to Pagodas Man-niums, &c.				2,77,719			2,65,421	2			12,297	14			12,297	14
Net Settlement				11,26,762			7,74,234	15			3,52,527	12			3,52,527	12
Add Revenue from Shotiums Hill rent, &c.				43,630			43,530	8			91	0			91	0
Add Peshkash or revenue from Zemindaries.				3,41,283			3,41,283	0								
Total Settlement				15,14,631			11,62,062	7			3,52,618	12			3,52,618	12

'From the above statement there appears a decrease of Rupees 3,64,825-10-11 in the Gross amount of the settlement of the land revenue under the direct management of the Officers of Government for Fusly 1241 compared with that for the preceding year. Deducting the revenue assigned to Pagodas, Mauniums &c., and adding the revenue from Zemindaries Shotriums &c., there appears a decrease of Rupees 3,52,618-12-3.'

'The net decrease in the settlement of the Nunjah or rice lands alone amounted to Rupees 3,29,425-0-1 of which Rupees 1,82,653-10-1 was in the Villages under Nunjah or Rice Lands. 'a money settlement and Rupees 1,46,771-6-0 in the Villages in which the produce is divided and the share of the Government is received in kind. The particulars of the Gross decrease and increase stated in Para 13 of the Sub-Collector's report do not agree with those stated in the following Paras 14 and 15 nor with the accounts though the result is the same. A similar inaccuracy was pointed out in the report on the settlement of Fusly 1240.'

'In the villages under a money settlement there was a Gross decrease of Rupees 2,49,704-6-3 but against this there was a set off of Rupees 67,050-12-2 being the amount of increase from the settlement having been made at a higher rate of commutation than in the preceding year when the average price was more than 5 per cent. below the standard rate whereas in Fusly 1241 it was as before noticed more than 10 per cent. above it.'

'The Gross decrease of Rupees 1,49,704-6-3, the Sub Collector states is composed of Rupees 2,27,354 the revenue of lands left uncultivated this year and Rupees 22,349-10-11 which according to this description would appear to be a remission for "loss of produce." It is to be understood from the accounts however that the first item includes the sum of Rupees 1,32,964-7-10 mentioned in Para 16 of the report under review being the amount of revenue derivable from rice lands upon which the crops, entirely perished from the want of water. The second item is explained in Statement No. 2 shewing the particulars of increase and decrease in these Villages to be the difference arising from the lands cultivated this year bearing a lower average Grain Assessment than in Fusly 1240, and from Patom* and Parocppoo lands of an inferior assessment having been brought into Cultivation.'

'Respecting the remissions for Crops which perished entirely amounting to Rupees 1,32,964-7-10 it appears that they were granted in cases in which the produce of whole fields was totally lost. The Sub-Collector states that "all complaints of drought were instantly heard and attended to, the principal servants both from the Huzoor and the Talooks were deputed personally to examine and strictly investigate every case of drought, and the Sub-Collector and the Assistant themselves inspected several of the large Villages in which the drought was stated to be excessive." But he does not explain as he ought to have done with reference to the observations of the Board in their proceedings on the settlements of Fusly 1239 and 1240, and the remarks of Government relating thereto how the remissions were regulated and whether attention was paid to the whole Cultivation of each Ryot or exclusively to the field upon which the loss occurred. Considering the magnitude of the remissions and the great responsibility which the Sub-Collector took upon himself in giving up so large an amount of revenue it was incumbent upon him to afford the fullest explanation on the subject. Great vigilance may have been exercised in investigating the claims for remission on account of drought and the reality of the loss in every case may have been ascertained, but unless the Board are fully informed of the principles upon which the remissions were regulated they cannot be satisfied of their propriety being unable to judge accurately whether a due attention to the interests of Government

has been combined with a just and fair consideration of the claims of the Ryots. The circumstances which render it difficult to determine exactly the remissions to be allowed on particular fields in the present unsettled state of the Nunjah Assessment in Tinnevely were distinctly pointed out in the 16th Para of the Board's proceedings under date the 24th November last.

'It is of importance that it should be explained how these difficulties were overcome in a year in which from the multiplicity of the claims there was a greater opportunity for fraud and abuse than under ordinary circumstances. The Board request that the Collector will for this purpose submit the detailed accounts in the native language of the settlement of the Villages in which remissions were allowed on particular fields on account of the total failure of their crops with an explanation of the principles upon which the remissions were regulated and such particular remarks as may be necessary to elucidate the accounts. But while the Board think it necessary to call for this explanation they deem it right to observe that the remissions in question so far as they can be judged of from the accounts do not appear to be objectionable. The amount granted in cases in which the loss sustained by the Ryots fell within 10 per cent. of his whole cultivation was only Rupees 1,444-0-0, out of Rupees 1,32,964 in cases in which it was within 20 per cent. only Rupees 4,116-11-3; and within 30 per cent. only Rupees 12,232-15-1. It would appear from these details that the remissions were granted with discrimination and not lavishly.'

'But besides the remissions for the total failure of the crops of particular fields, the Sub-Collector reports that further remissions to the amount of Rupees 66,312-14-3 were allowed for deficiency of produce of fields in cases in which the whole Crop was not lost. Of these the remissions granted in cases in which less than one sixteenth of the Crop was recovered amounted to Rupees 48,723-11-10, and in cases in which less than a fourth was recovered, to Rupees 21,089-15-11. It was probably necessary to grant these remissions, and the rules under which they were allowed do not appear objectionable; but the Board must observe that the Sub-Collector acted unwarrantably in setting aside the established mode of settlement and adopting new rules without authority. Being only temporarily and accidentally in charge and having had little experience it was more especially his duty to refer to the Board for instructions under circumstances of extraordinary emergency which seemed to him to require a particular provision, the occasion not being so sudden as to make it of importance to avoid the delay of a reference. These remissions are exhibited in a separate statement, but the Board cannot discover them in the accounts of the settlement, in which the remissions before noticed for whole fields are distinctly entered. It requires to be explained why they are not brought distinctly to view in the same manner, and where and how they are entered. In treating of the various remissions which are made in the course of a settlement, it should always be pointed out, by a reference in the margin of the report, under what heads they are to be found in the Accounts of the settlement in which every remission ought to be entered.'

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'The Sub-Collector observes that there was a decrease of Rupees 8,178-5-2 in the revenue of lands held under Pautom and Poroopoo tenures in the Villages under a money settlement in consequence of a decrease in the extent of cultivation. This appears to be included in the sum of Rupees 2,27,354-11-4 mentioned in the 14th Para of his report as the Gross amount of decrease by the diminution of Cultivation.'

'The Pautom and Poroopoo lands are held on favorable terms, being exempted from a portion of the full revenue payable to Government for other lands of the same description. The former are understood to be subject to a grain assessment at a fixed rate per Cottah of land commutable at the average price assumed for the purpose of the settlement, the latter are subject to a money assessment which is understood to be in some instances fixed upon the extent of land comprised in the tenure independently of the extent of Cultivation, but generally to be a fixed rate per Cottah the demand being determined annually by the extent of Cultivation.'

'Besides the deductions for diminished cultivation the Sub Collector reports that he granted remissions for the loss of Crops on Pautom and Poroopoo lands to the amount of Rupees 2,268-6-3 in cases where the Pautom is held for the support of Pagodas, Mosques and Choultries &c., and where the possessors produced original Sunnuds in which remission for drought is expressly allowed in the latter cases remission was granted necessarily. In the former cases the circumstances of the land being held for the support of Pagodas &c., does not seem to be in itself a sufficient reason for remission, but if the Pagodas &c., have no other resources it may have been expedient to allow it but the Sub-Collector should not have granted it without authority. The remission actually granted the Board suppose to be included in the sum of Rupees 1,32,964 mentioned in Para 16 of the Sub-Collector's report.'

'The whole amount of remission for drought claimed by the holders of Pautom and Poroopoo lands was Rupees 10,264-9-8. Besides the sum above stated actually remitted by himself the Sub Collector recommends a further remission of Rupees 6,063-3-0 to persons who have no grant for their lands in cases where the assessment upon them is equal to 3rds of the standard assessment upon the other lands in the same Village, refusing it in cases where the Assessment is more favorable. It is the common condition of all favorable grants of this nature that the light assessment which in an ordinary season leaves to the Cultivator a profit much exceeding that which generally accrues to the Ryot, shall not be reduced on account of occasional failures from drought or other accident. The advantage of the light assessment which at the highest appears to be one third less than the ordinary rate is deemed sufficient to compensate for such failures, without the indulgence allowed in seasons of drought, to the common Ryots who usually pay the full assessment and have not the means to bear extraordinary losses. If on former occasions such an indulgence has sometimes been granted to the holders of Pautom and Poroopoo lands without sunnuds specially providing for it, it would seem to have been unauthorized and irregular. Under the circumstances of the late season it may have been expedient to suspend the demand; but the Board are of opinion that it should not be remitted, but should be collected by easy instalments with the revenue of the current and future years.'

Board's Proceedings, in
Cons., 8th Feby. 1827.

Para 20 to 31.

Para 32.

'The net decrease of Rupees 1,46,771-6-0 in the settlement of the revenue from the rice lands in the Villages in which the produce is divided, the Sub-Collector states to be the result of a gross decrease of Rupees 1,65,303-8-6, from diminished Cultivation and loss of produce and an increase from the enhanced prices amounting to Rupees 18,532-2-6. The amount of decrease in consequence of diminished Cultivation is stated to be Rupees 1,09,285-5-3 which appears to include the loss of Crops from the failure of water estimated at Rupees 78,630-2-7 as mentioned in Para 21.'

Amany Villages.			
Para 15.	RS.	A.	P.
	1,65,303	8	6
Deduct	18,532	2	6
Net Decrease	1,46,771	6	0
Para 21.			

'The statement in para 24 shows a decrease in the grain settlement of Fusly 1241 below the standard assumed from the average produce of seven years to the amount of 23,364 Cottahs valued at Rupees 93,809-4-9.'

'In the Poonjah or Dry land there was a decrease in the extent of Cultivation to the amount of Chaiys 12,398 ⁵⁷/₆₄ assessed at Rupees 31,034-8-9. But the season having admitted of the Cultivation of some Poonjah lands in the Northern Talooks of a high assessment there was an increase on this account of Rupees 9,449-0-7, which being deducted from the gross decrease reduced it to Rupees 21,585-8-2.'

'The decrease under the remaining heads of land revenue appears to be sufficiently accounted for by the explanations of the Sub-Collector.'

Paras 24, 25, 27 and 28.

'It has been shewn that compared with Fusly 1240 there was a decrease in Fusly 1241 of Rupees 3,52,618. But the settlement of Fusly 1240 was below that of the preceding year, in which also there was a decrease below Fusly 1238. Comparing the settlement of Fusly 1241 with that of Fusly 1238 there appears a decrease of no less than Rupees 4,28,981.'

Fusly 1238	15,91,013
" 1241	11,62,062
	4,28,981

'The demand stated in para 31 to amount to Rupees 10,48,819-12-4 is exclusive of Pesh-cash and revenue assigned to Pagodas, Mauniums &c., but includes the revenue from Shotrium and the revenue under the general head of deposits collected by the Officers of Government, the particulars of which are stated in para 30. This revenue is entered in the Monthly Accounts under the head of extraordinary collections it is not included in the Accounts of the settlement, and should not be mixed up with the ordinary revenue of Government in stating the collections on account of the settlement. The Collector will be pleased to attend to this in future. On the present occasion the Board must follow the statements of Collections and Balance furnished by the Sub Collector in which this extraordinary revenue is included as it was in former reports.'

'By these statements it appears that the balance outstanding on the 15th July last amounted to Rupees 1,87,363-8-0 being greatly less than the balance of Fusly 1240 outstanding on the 15th July 1831. Advantage having been taken of the favorable market for the sale of Grain throughout the year a greater quantity of the produce received as the Government share or revenue in the Amany Villages was disposed of than in Fusly 1240 and there remained in store on the 15th July only 5,407 Cottahs instead of 78,907 as in the former years. The Sub-Collector states that it was expected that the above balance of the Grain of 1241 would be disposed of by the end of September. The Board trust that this expectation has been realized. Considering the state of the market they do not understand why the whole of the Grain was not disposed of within the Fusly.'

Para 31.

Para 33.

Balance of Fusly 1240 Rs.
4,14,174-4-7.

'The balance of the money settlement exclusive of Pesheush outstanding on the 15th July 1832 amounted to Rupees 1,67,632-11-4 being Rupees 13-13-9 per cent. of the whole demand. It was expected that a great portion of this balance would be realized by the end of September.'

'The balance of Pesheush on the 15th July it is stated amounted to Rupees 1,13,129-3-1 being Rupees 22-13-9 per cent. of the demand for the year. This does not however agree with the statement of Demand Collection and Balance to the end of July in which the amount is Rupees 1,14,910-6-3. The Zemindaries against which there is a demand for arrears have been attached and it appears by the Monthly statements that there was a quantity of Grain on hand to cover a portion of the amount outstanding. The Board do not understand why this Grain was not sold without delay. It seems to be very inexpedient to keep Grain in store at any time but especially when there is a ready market for it.'

'Of the Government Grain remaining in store at the date of the report on the settlement

Quantity.	Amount.		
	Rs.	A. P.	M. M.
Cottahs	61	53	41
Grain stolen from the heaps by open violence	155	14	1
Amount of hire paid to coolies employed in taking the Grain out of the Granary drying it in the sun and storing it back again	114	4	2
Do. of expenses incurred in re-paying the Granaries	20	15	11
	113	17	21
	300	3	0

'of Fusly 1240 on account of that year being Cottahs 74,391 valued at Rupees 1,88,766 the quantity disposed of up to 15th July 1832 was Cottahs 68,368 valued at Rupees 1,73,337. Of the remainder Cottahs 6,022 there was available only Cottahs 2,162 which it was expected would be sold by the end of September. The balance of Cottahs 3,860-17-3½ value at Rs. 10,401-9-7 is a deficiency which under the explanation contained in the 37th para of his report the Sub-Collector recommends to be written off. The Board resolve to reserve for separate consideration the deficiencies stated to have occurred when the Grain was in heaps under the charge of the Cavalgars and in Granary under charge of the Carnums. The other items as specified in the margin amounting to Cottahs 113-17-24 and Rupees 300-3-0 they resolve to recommend to be written off under the explanation of the Sub-Collector. Against the loss here mentioned there appears in the account of extra revenue

'a set off by the increase in the price at which the Grain of Fusly 1240 was sold in 1241 above the estimated price entered in the accounts of the settlement of 1240 amounting to Rupees 7,109-15-3.'

Para 38. 'There remained a balance of Rupees 4,906-3-2 outstanding on account of Grain of Fusly 1240 disposed of on credit which was expected to be recovered by the end of September. The balance of the money settlement of

Para 39. 'Fusly 1240 was reduced by the collections up to 15th July 1832 to Rupees 18,917-4-8. Of this the sum of Rupees 17,389-14-9 is reported to be recoverable and measures have been taken for collecting it. 41. 'The recovery of Rupees 1,506-8-9 is stated to be doubtful and the 42. 'sum of Rupees 20-13-2 is proposed to be written off which the Board on the explanation of the Sub Collector resolve to recommend.'

43. 'The Sub Collector recommends that Cottahs 1,344-17-5 being the balance of the Government Grain of 1238 and 1239 may be written off as an actual deficiency. On the explanation of the Sub-Collector the Board

'resolve to recommend that the items in the margin be written off. The other items will be reserved for separate consideration.'

'On the explanation contained in para 44 of the Sub Collector's report the Board resolve to recommend that the sum of Rupees 458-2-0 of the demand for Fusly 1239 be written off. It appears that this item has been struck out of the accounts since Fusly 1240 as an undue assessment for the years previous to Fusly 1239 it has already been remitted and special sanction is now required for writing it off the accounts of Fusly 1239.

Fusly 1238.	Amount.		
	Rs.	A. P.	M. M.
Cottahs	10	14	11
Grain stolen	13	47	51
Amount of loss by Grain being completely spoiled	37	12	11
Do. of hire paid to coolies employed in taking the Grain out of the Granary drying it in the sun and storing it back again	100	5	9

'The following abstract shews the settlement of the whole revenue derived from the land including the extraordinary item of deposits, and from extra sources comparatively for Fusly 1241 and 1240, the result being a decrease in Fusly 1241 of Rupees 4,11,620-0-3.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	17,72,361	12 2	13,93,107	12 4	...	...	3,79,256	15 10
Sayer	2,77,140	0 0	2,59,420	0 0	...	...	17,720	0 0
Abkarry	22,265	8 0	24,252	8 0	1,987	0 0	...	...
Sundry small Farms and Licences	21,478	7 8	23,445	0 11	975	9 3	...	...
Salt	2,10,226	14 7	1,96,296	3 0	...	...	13,930	11 7
Sea Customs	41,553	1 9	37,686	8 5	...	...	4,166	9 4
Moturpha	97,930	5 10	97,581	0 1	...	...	349	5 9
Stamps	20,678	15 0	21,520	0 0	841	1 0	...	...
	24,66,933	1 0	20,55,313	0 9	3,803	10 3	4,15,423	10 6
							Deduct Increase...	3,803 10 3
							Net Decrease...	4,11,620 0 3

‘The gross receipts in Fusly 1241 of arrears and current, ordinary and extraordinary of all

Para 46. 'branches of revenue exclusive of recoveries of advances and receipts of the deposit fund amounted it is stated to Rupees

'19,71,212-11-7. In Fusly 1240 the amount was Rupees 21,20,594-3-10.'

'The charges of Fusly 1240 exclusive of advances for cultivation and disbursements from

Para 47. 'the deposit fund, and payments on account of pensions &c. being
'appropriations of revenue amounted to Rupees 2,81,566-6-3 being

'14 $\frac{9}{39}$ per cent. of the collections. The amount of the charges of Fusly 1240 was Rupees

(2,56,351 being in the proportion of $12\frac{23}{256}$ to the Collections. The increase in Fusly 1241

‘appears to have been caused by a larger expenditure in the repairs of Tanks and other works
‘for the purpose of irrigation.’

‘In concluding this review of the settlement of Fusly 1241 which was conducted wholly under the direction and superintendence of the Sub-Collector Mr. Mellor the Board deem it due to that gentleman to record their approbation of the zeal and diligence with which he appears to have exerted himself to discharge this very arduous and important duty under circumstances of extraordinary difficulty.’

297. A copy of the foregoing Proceedings we communicated to the Collector on the 2nd November.

EXTRA REVENUE FOR FUSLY 1241.

298. On the 5th November we submitted to Government the following Extract from our Proceedings under date the 25th October.

Proceedings, in Cons., 25th
Octr. 1832.
Dated 20th July Enclr., in a
letter from the Collr., 1st in
Cons., 13th Sept. 1832.

‘Read again the report by the Sub-Collector of Tinnevely upon
‘the management of the extra sources of revenue in that District for
‘Fusly 1241.’

'The following Abstract statement shews the Demand Collection and Balance under each head for Fushies 1240 and 1241 respectively.'

	Fusly 1240.				Fusly 1241.				Balance of Current Revenue on the 12th July 1832.	
	Settlement of Fusly 1240.	Collections to the 12th July Fusly 1240.	Extra Collections.	Total Collections of Fusly 1240.	Balance of Fusly 1240.	Settlement of Fusly 1241.	Collections on account of Fusly 1241 to the 12th July 1832.	Extra Collections of Fusly 1241.		Total Collections on account of Fusly 1241.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
1. Salt	2,10,226 14 7	2,10,226 14 7	176 9 2	2,10,403 7 9	1,96,236 3 0	1,96,296 3 0	95 7 5	1,96,391 10 5	81 0 0	8,837 14 9
2. Sayer	2,77,140 0 0	2,66,985 7 8	7 5 11	2,68,022 13 7	2,50,420 0 0	2,50,352 1 3	118 4 9	2,50,700 6 0	8,837 14 9	
3. Sea Customs	41,269 9 9	41,269 9 9	0 7 2	41,300 0 11	37,126 0 5	37,126 0 5	12 4 1	37,138 4 6		
4. Abbey	22,265 8 0	22,100 8 0	0 5 4	22,100 13 4	24,268 8 0	24,171 8 0	7 4 1	24,178 12 1	81 0 0	
5. Sixdry Small Farms and Licenses	23,473 7 8	20,714 15 4	203 10 8	20,921 10 0	25,449 0 11	15,208 1 2	95 11 0	15,304 12 2	1,895 10 9	
6. Stamps	20,678 15 4	20,678 15 0		20,678 15 0	21,520 0 0	21,520 0 0	20 9 11	21,540 9 11		
7. Mourpna	97,930 5 10	67,028 4 2	738 12 11	67,765 1 1	97,851 0 1	61,002 2 0	234 8 8	61,236 10 8	36,578 14 1	
Total	6,94,014 12 10	6,49,031 10 6	1,128 3 2	6,50,182 13 8	6,61,614 12 5	6,05,905 15 10	585 1 11	6,06,491 1 9	47,393 7 7	

In the printed Statement the Gross Collections are entered at Rupees 20,029-9-9 and a sum of Rupees 1,445-5-0 is deducted under the head of charges; the remainder Rupees 18,584-4-9 being entered as *Net* revenue. The Board presume that the above sum of Rupees 1,445-5-0 forms part of the remission of 8,345-5-0 entered above, which having been erroneously included in the Gross Collections has been deducted therefrom and classed as a *charge*. The Collector will be careful in future that the entries under the head of Gross Collections in the printed Statement correspond with those in Statements A and B.

The total collections under this head, including extra collections Rupees 20-9-11 amounted to Rupees 21,540-9-11 and exceeded the Gross Collections of Fusly 1240 by Rupees 861-10-11. The net revenue after deducting charges* in which there was a trifling increase of 20-9-7 on account of commission amounted to Rupees 20,014-9-8 being Rupees 841-1-4 in excess of the net revenue of Fusly 1240.

The Moturpha settlement amounted to Rupees 97,581-0-1 being Rupees 349-5-9 less than the settlement of Fusly 1240. The current collections amounted to 61,002-2-0, to which being added extra collections Rupees 234-8-8 and collections of arrears Rupees 25,624-11-5 the gross collections being Rupees 86,861-6-1. Deducting charges in which there was a decrease of 181-9-5 the net revenue remaining was Rupees 85,637-6-11 being Rupees 4,192-4-2 below the net revenue of Fusly 1240. There was a balance of Moturpha amounting to Rupees 36,578-14-1 outstanding at the close of the Fusly of which Rupees 13,457-9-9 were collected by the 31st August last.

	Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.
Salt	...	...	...	15,400	6	0
Sayer	...	...	...	31,051	2	0
Sea Customs	...	...	...	4,108	15	1
Abkary	...	...	...	479	10	7
Sundry Small Farms and Licenses	...	...	...	5,593	8	8
Stamps	841	1	4	...	...	...
Moturpha	...	...	...	4192	4	2
Total...	841	1	4	60,828	15	9
Deduct Increase...	...	...	...	841	1	4
Net Decrease...	...	...	...	59,987	14	5

From the annexed Memorandum it appears that there was a decrease in the net revenue from each of the branches of extra revenue except stamps the total decrease being Rupees 59,987-14-5.

299. A copy of the foregoing Proceedings we communicated to the Collector on the 5th November.

COMPLAINT OF THE RENTER OF THE CHANK FISHERY ON THE HIGH RATE AT WHICH CHANKS ARE ENTERED IN THE TARIFF.

To the Act. Chief Secy. to Govt., in Cons., 27th Augt. 1832.

300. On the 27th August we addressed the following letter to the Acting Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Tinnevely reporting upon a petition from Mahomed Kassim Saib Mercair, renter of the Chank Fishery, complaining of the high rate at which Chanks are entered in the Tariff."

Upon the occasion of the reduction in the valuation alluded to in the 3rd Para of Mr. Blackburne's letter, a reference was made to the Supreme Government in order to ascertain the selling price of Chanks in Calcutta and as it was found to be so low as to afford the renter no chance of a fair profit unless the duty was diminished the Government were pleased to reduce the Tariff prices from 157½ to 115 for the 1st sort, and from 116 to 85 for the second.

As the Board have no means of forming an opinion upon the reasonableness or otherwise of the complaint preferred by the Petitioner in the present instance, they would suggest that a reference be again made to Calcutta, with a view of ascertaining whether any reduction has taken place in the selling price of chanks since the last reference was made; and if any to what amount.

From the Actg. Secretary to Government, in Cons., 17th September 1832.

301. In reply to the foregoing we received the following letter from the Acting Secretary to Government under date 11th September.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 27th Ultimo No. 302, relative to a Petition of one Mahomed Cassim Sahib Mercair renter of the Chank Fishery in the Tinnevely District complaining of the high valuation of Chanks in the Tariff of that District."

Your Board have recommended a reference to the Bengal Government to ascertain the selling price of Chanks in the Bengal Market, but adverting to the difficulty which the Bengal Government experienced on the occasion of the former reference, in furnishing the required information, the Right Honorable the Governor in Council is inclined to consider it preferable to adopt the suggestion of the Collector of Sea Customs at Calcutta contained in the last Para of his letter of the 26th August 1828 to the Board of Customs at that Presidency copy of which was furnished to you with Mr. Secretary Macleod's letter of the 21st October following. The suggestion of the Collector of Sea Customs was as you will find, that the Madras Government should make a selection of Chanks to be as fair samples as could be procured of each of the three sorts of Chanks recognized under this Presidency, numbering each shell according to its locally understood class or quality, and that if those samples were sent to Calcutta it would be easy to ascertain their value in that Market. The Right Honorable the Governor in Council considers that such will be the most advisable method of procuring the required information from the Bengal Government, and requests that a double set of samples of each of the three sorts of Chanks may be obtained from the Collector of Tinnevely for the purpose of one of the sets being forwarded to Calcutta."

In Cons., 17th Sept. 1832.

302. A copy of the foregoing letter was transmitted to the Acting Collector of Tinnevely on the 17th September with the necessary instructions on the subject.

REPAIR OF THE PAGODA OF THE TOWN OF TINNEVELLY.

To the Chief Secy. to Govt., in Cons., 14th May 1832.

303. The following letter was addressed to Government under date 14th May.

From the late Collr., 1st in Cons., 9th Feby. 1832.
To the Actg. Collr., 16th in Cons., 16th Feby. do.
From do., 6th in Cons., 15th March do.
To do., 15th in Cons., 15th do. do.
From do., 4th in Cons., 14th May do.

"I am directed by the Board of Revenue to request that you will submit to Government the accompanying correspondence with the late Collector and Sub-Collector in charge of Tinnevely relative to a request preferred by the inhabitants of the Town of Tinnevely that the sum of Rupees 40,230 may be granted for the repair of their Pagoda."

"The Board understand from Mr. Meller's letters that there are in his District two funds the Devastanum and the Tripany, supported from similar tho' separate and distinct sources, and that the funds of the latter are solely appropriated to the repairs of Pagodas. It further appears that such sums as are not required for immediate repairs are regularly carried to account in the Public Books to the credit of the Pagodas generally, whilst a separate account is kept of the amount due to each Pagoda respectively, and that there was at the end of Fusly 1240 the sum of Rupees 66,902-2-5 due to the Pagoda for the repair of which the expenditure is solicited."

"As both the late Collector and the Sub-Collector represent the outlay to be proper, the Board beg to recommend that sanction for it may be granted."

From the Chief Secretary to Govt., in Cons., 21st June 1832. 304. In reply to the above the following letter was received from Government under date 19th June.

"I am directed to acknowledge your Acting Secretary's letter of the 14th Ultimo No. 180 submitting a correspondence with the late Collector and Sub-Collector in charge of Tinnevely upon the subject of a sum to be allowed the inhabitants of the Town of Tinnevely for the repair of their Pagoda, and to acquaint you that as it appears that there are Rupees 66,902-2-5 due for the same the Right Honorable the Governor in Council sanctions the disbursement as recommended by you."

305. A copy of the foregoing correspondence was transmitted to the Sub-Collector in charge on the 21st June.

306. Mr. R. Eden was appointed Collector on the 10th February 1832 and on the 17th July Mr. J. Blackburne to act as Collector and to be Collector in succession to Mr. Eden on the 26th September. On the 14th December Mr. Eden was directed to assume charge of the District with reference to his appointment bearing date 10th February. Mr. A. Meller was appointed Sub-Collector on the 11th May.

COIMBATORE.

OBSERVATIONS OF GOVERNMENT ON THE BOARD'S PROCEEDINGS UPON THE SETTLEMENT OF THE LAND REVENUE OF COIMBATORE FOR FUSLY 1240.

Vide Para 306, of last General Report. 307. In reference to an Extract from our Proceedings dated the 29th August 1831, relative to the Settlement of the land revenue of Coimbatore for Fusly 1240 the following observations of Government were communicated to us in a letter from the Secretary to Government dated the 19th March 1832.

"I am directed to acknowledge the receipt of an Extract from your proceedings under date the 29th August last, No. 439, upon the settlement of the land revenue of Coimbatore for Fusly 1240, by which it is gratifying to observe that although the supply of rain during the year is stated by the Principal Collector to have been "far short of what has been experienced for many years" the net revenue of 1240 falls short of that of 1239 only by the sum of Rupees 6,664-2-7, which result is considered satisfactory."

"The Right Honorable the Governor in Council observes with concern that in the 5th, 6th, 16th, 17th and 18th paragraphs of your proceedings, your Board complain of Mr. Thomas not having attended to your instructions; and desires that he may be peremptorily called upon to furnish the reports and Statements required by you without delay. The Putent system of Coimbatore has been so frequently and so fully discussed, the fancied objections to it so easily disposed of, and its advantages so abundantly manifested, that there is little doubt of your being able to satisfy Mr. Thomas's scruples upon the subject when they have been fully stated and of proving to him that wherever the system may be found to work ill, it is not the princi-

ple that is in fault, but the practice; The Putent system accommodates itself as readily as the Ryotwary (of which indeed it is but another name) to the meanest and the highest condition of Ryots, it is no part of its plan that it should have the character of an unalterable permanent settlement, and it belongs equally to the construction of the Putent as it does to the Ryotwary System that a Cultivator may contract his farm at pleasure, only with the equitable restrictions laid down in the proceedings of your Board. It would therefore have been impossible for you to have confided to Mr. Thomas a discretionary power (without being fully in possession of his reasons for requiring it) to alter a system which has elicited the marked approbation of the Government at home, and which has enabled the province of Coimbatore for many years to maintain a standard of great prosperity."

"The Right Honorable the Governor in Council attributes the errors and inaccuracies so prominent in Mr. Thomas's report to too little care in investigating the details submitted to him by his Cutcherry servants. His having ascribed the deterioration of the Ryots in one instance to the pressure of a tax which had been abolished more than four years ago, and in another to the reduction of Assessment in two neighbouring districts which had never taken place, are facts which the Right Honorable the Governor in Council hopes it is only necessary to point out to him to prevent the like ever occurring again."

"You are authorized to remit the balances appertaining to Fuslies 1237 and 1238 amounting to Rupees 5,062-11-11."

308. A copy of the foregoing letter was transmitted to the Principal Collector on the 12th April.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

309. On the 31st December we submitted to Government the following Extract from our Proceedings under date the 22nd November.

Proceedings, in Cons., 22nd Novr. 1832. (Read again the report of the Acting Principal Collector of Coimbatore upon the settlement of the land revenue for Fusly 1241.)

"The settlement was completed under the direction and Superintendence of the late Principal Collector Mr. James Thomas; and as he was not relieved from the charge of the District until after the close of the Fusly the Board think it was incumbent on him to report upon it himself instead of leaving this important duty to be performed by the Gentleman appointed to act for him temporarily who had no concern personally in the transactions to be explained, and no direct knowledge of them. If the accounts were not ready at the period Mr. James Thomas delivered over charge, as he still remained in the District, he could easily have obtained access to them afterwards, and such assistance as might have been necessary, from the servants who were employed in the settlement."

"In the abstract of the settlement contained in the report and in the accompanying accounts the articles of Moliturpha and sundry farms and Licences which belong to extra revenue are still entered with the land revenue and so blended with it in the statement intended to shew the Demand Collection and Balance of the land revenue settlement that it is impossible to distinguish the amount realized, and the balance outstanding, properly belonging to this head. The Board have repeatedly ordered this arrangement to be corrected and particularly in their proceedings on the last settlement to which the Acting Principal Collector ought to have paid attention in framing this report."

"The total amount of the settlement of the land revenue (exclusive of Moliturpha sundry farms and licences) for Fusly 1241 was Rupees 21,71,690-11-5 being less than the settlement of Fusly 1240 by Rupees 93,364-7-8 as exhibited in the following Comparative Abstract.

Comparison between Fusly 1240 and 1241.									
Settlement of Fusly 1240.					Settlement of Fusly 1241.				
	No. of Bullahs and Cawnies.		Amount.		No. of Bullahs and Cawnies.		Amount.		
	No. of Bullahs and Cawnies.	Amount.	No. of Bullahs and Cawnies.		Amount.				
Land paying full rent. { Poonjee or dry land Garden Nunjee or land irrigated	Bullahs...	2,95,543	9 1/2	10,21,900	1 0	2,84,724	4 1/2	9,86,555	1 2
	do.	32,620	6	4,71,230	8 5	30,891	8 1/2	4,43,725	1 10
	Cawnies...	38,644	5 1/2	3,99,757	7 8	32,192	7 1/2	3,47,998	6 11
	Total...	...	...	18,95,888	1 1	...	...	17,78,078	9 11
Cowle land. { Poonjee Garden Nunjee	Bullahs...	11,231	8 1/2	21,270	11 6	8,727	3	16,720	3 9
	do.	5,368	7 1/2	40,011	1 8	3,340	5 1/2	22,228	7 0
	Cawnies...	5,012	15 1/2	25,939	10 0	3,927	9 1/2	18,594	9 9
	Total...	...	...	87,221	6 9	...	...	57,543	4 6
Land upon which Remissions were made for the failure of Crops, etc. { Poonjee Garden Nunjee	Bullahs...	767	1 1/2	1,548	15 10	7,723	7 1/2	14,432	8 8
	do.	587	14 1/2	5,184	8 7	2,856	1 1/2	24,014	1 5
	Cawnies...	4,916	10	16,836	14 10	11,744	6 1/2	30,462	14 3
	Total...	...	...	23,570	7 3	...	...	68,909	8 4
Grass land. { Poonjee Garden Nunjee	Bullahs...	1,42,199	1 1/2	1,25,402	5 8	1,47,507	10 1/2	1,29,149	10 11
	do.	4,231	14 1/2	15,154	1 10	5,502	15	20,624	12 4
	Cawnies...	1,217	1 1/2	1,543	3 8	1,467	12 1/2	1,959	1 10
	Total...	...	...	1,42,103	11 2	...	...	1,51,713	9 1
Total. { Poonjee Garden Nunjee or irrigated	Bullahs...	4,49,741	3 1/2	11,73,122	2 0	4,48,082	9 1/2	11,46,657	8 8
	do.	42,808	10 1/2	5,31,884	4 1	42,530	14	5,10,592	6 7
	Cawnies...	49,790	15 1/2	4,44,077	4 2	49,332	4 1/2	3,98,995	0 9
	Total...	...	...	21,49,083	10 3	...	...	20,56,244	15 10
Deduct 1/5 and 1/8 Remission to Bramins...									
Remainder Fixed Sournadayem Bariz of the rented Villages Total.	Bullahs...	...	...	1,340	13 2	...	...	1,312	10 5
	do.	...	...	21,47,712	13 1	...	...	20,51,932	5 5
	Cawnies...	...	...	86,507	13 8	...	...	85,502	3 8
	Total...	...	...	2,784	12 6	...	...	3,236	8 6
Total. Poligars' Peshkush...	Bullahs...	...	...	22,37,085	9 8	...	...	21,43,671	1 7
	do.	...	...	28,019	9 10	...	...	28,019	9 10
	Cawnies...	...	...	22,65,055	3 1	...	...	21,71,690	11 5
	Total...	...	...	...	...	...	...	...	...

The Acting Principal Collector observes that "the failure of both Monsoons following as it did upon two previous years of severe droughts affected the cultivation, "it is stated, beyond precedent." He adds in another place that the "decrease" "would appear to have been owing not so much to the failure of rain during the year, but mainly to the unprecedented circumstance of a drought of such severity following upon two successive seasons, in which there was both a failure of rain, and of the usual supplies from the rivers dependant on the south west Monsoon." He observes that "had this drought not been preceded by years of a deficiency of rain it would not have been necessary to carry the remissions to the extent shewn, about 5 per cent."

"The remissions here referred to are those mentioned as having been made under the head of "failure of crops &c.," amounting to Rupees 98,204-4-3. The other causes of remission besides the "failure of crops" are not specified but it is to be understood that they are such as have been of late years arbitrarily admitted as reasons for indulgence."

"The Board in their proceedings on the settlement of Fusly 1240 observed that it was the duty of the Principal Collector to explain particularly the circumstances under which such remissions were allowed and how they were regulated. There is no such explanation in the report under consideration and there is not even a detailed account of the remissions among the statements which accompany it. The Acting Principal Collector states that the account is under preparation and will be submitted shortly. It appears to the Board to be a mark of a defective system of Management that the materials for the account were not so digested and arranged as to admit of its preparation along with the other accounts of the settlement. It is to be presumed that some account was taken at the time of the settlement of the details of the remissions allowed, and this ought to have been done in such a manner as that they might be easily reduced to the prescribed form. Under the circumstances the Acting Principal Collector was probably without the means of affording the full explanations required. All that he states

is, with respect to the remission for the failure of Crops on Nunjee or irrigated land, that it was "not restricted to land where the Crops have failed to repay the cost of Cultivation but extends also to land which from the severity of the drought could not be cropped at all, as well as to land on which a Poonjee Crop was raised it being impracticable from the state of the season to raise Nunjah produce." It does not appear whether any attention was paid to the principles prescribed by the Board under

the sanction of Government for regulating remissions on account of the failure of Crops by which a reference is required to be made to the general outturn of the whole cultivation of every ryot who claims remission on this account, not merely to the produce of the field on which the alleged failure occurred. It is impossible to ascertain from the accounts how much of the remission was allowed, specially for the "failure of produce" and how much for other reasons. The amount of the regulated assessment upon the land for which the remissions were allowed is Rupees 1,67,113-12-7; the demand for the year after deducting the remissions was Rupees 68,909-8-4. The amount of remissions in the preceding year was Rupees 28,955-11-8 the excess in Fusly 1241 being Rupees 69,249-0-0."

The decrease in the total extent of land of all descriptions occupied in this fusly compared with the preceding one as shewn in the margin was not considerable. The decrease in the settlement was therefore almost entirely the result of the remissions and abatements of assessment which were allowed either on account of the adverse circumstances of the season, or in pursuance of the irregular practice of granting lands

Statement No. 2. Col. 438.			
" " 440.			
	RS.	A.	P.
Fusly 1241	98,204	0	0
" 1240	28,955	0	0
	69,249	0	0

Poonjee	Bullas.	1,058
Garden		217
Nunjee	Cawnies.	458

'for cultivation upon favorable terms at discretion. The great decrease in the extent of lands brought to account at the full assessment it appears was nearly made up by an increase in the extent of lands held at reduced rates, or subject to the pasture tax.'

'Of the decrease of 10,819 Bullahs of Poonjee land bearing the full assessment in consequence of which the settlement was reduced by Rupees 38,544, only 896 Bullahs were left waste; the remaining lands the Acting Principal Collector states "were held on reduced rates on the usual indulgence of remission and of grass rent &c."

Decrease of Poonjee at full assessment.
Para 3.
Decrease of Garden and Nunjee at full assessment.
Para 5 and 6.

	Bullahs.	Rupees.
Garden	1,728	27,505
Nunjah	6,451	51,759

'It is not stated how much of the decrease of garden and Nunjah land respectively bearing the full assessment was actually left waste, and omitted from the accounts of the settlement, but it would seem that the extent was not large, and that by much the greater proportion was included in the settlement and brought to account as cultivated at reduced rates, or as Grass land at the pasture tax.'

'Of the decrease in the Poonjee Garden and Nunjee lands held on Cowle a large portion it is stated was land left waste from the failure of rain, a part was let out upon the Customary grass rent, and part consisted of lands which in this Fusly became liable to the full assessment.'

'The increase in the extent of grass lands held this year at the reduced pasture tax is remarkably large. The increase of Poonjee under this head is nearly half and the increase of Garden nearly three fourths, of the decrease of the same descriptions of land respectively at the full assessment. It would appear from the great increase under this head that the established restrictions as to the extent of land to be allowed to the Ryots for pasture with a certain abatement of the fixed assessment, in addition to their cultivated lands, were dispensed with in the settlement of this year. There seems to have been an irregularity also in letting out at the Grass tax this year lands which in Fusly 1240 were held on Cowle. The total amount of the regulated assessment upon the lands held at the grass tax this year was Rupees 5,71,277-6-9; the abatement allowed amounted to Rupees 4,19,563-13-8; leaving Rupees 1,51,713-9-1 as the amount of the settlement of the grass tax.'

'It will be for the present Principal Collector to give early and earnest attention to the important object of correcting the many irregularities which for the sake of occasional and temporary expediency have been permitted to grow in the administration of the land revenue of Coimbatore, with reference to the instructions which he will find in the proceedings of the Board and the orders of Government thereupon. The Board will take occasion to direct his attention more particularly to the subjects of chief attention. Aided as Mr. Drury will be by an experienced Sheristadar unbiassed in favor of the arbitrary and unsettled practice which has been suffered to obtain up to this period, the Board hope that he will soon be able to effect a salutary reformation.'

'Observing that nearly 3th of the whole decrease in the Garden lands bearing the full assessment was in the Talooks composing the Southern Division and adverting to the high rate of assessment on the Garden lands in that division, as already brought under the consideration of the Board by the late Principal Collector, the Acting Principal Collector remarks that "this, there can scarcely be a doubt, must have tended greatly to swell the amount of decrease." The report of the late Principal Collector in which he recommends a reduction of the Garden assessment in the Southern Division and an increase of the Poonjee Assessment to compensate

From the Pl. Collr., 14th in Cons., 30th July 1832.

'it, is under the consideration of the Board, and the matters to which it relates will be deliberately discussed in communication with the present Principal Collector. In the mean time the Board remark that in the observations which the Acting Principal Collector has offered regarding the supposed effect of the high assessment in the cultivation of the Garden lands in the Southern Division in Fusly 1241, he appears to have overlooked the fact stated by him in the

preceding para of his report that the Talooks of the Southern Division suffered particularly from drought in this year, and that the proportion of seven parts in ten of the whole decrease on the Poonjee lands bearing the full assessment was in that Division. On reference to the accounts it appears that the whole decrease in the Southern Division was 93,309 being in the proportion of $9\frac{10\frac{1}{2}}{16}$ per cent. while the whole decrease in the Northern Division was 24,500 or $2\frac{9\frac{1}{2}}{16}$ per cent. In the Poonjee lands in the Southern Division the decrease was in the proportion of $5\frac{11\frac{1}{2}}{16}$ per cent., in the Northern Division $1\frac{11\frac{1}{2}}{16}$ per cent. In the garden lands in the Southern Division $9\frac{5\frac{1}{2}}{16}$, in the Northern Division $1\frac{7\frac{1}{2}}{16}$; in the Nunjee in the Southern Division $21\frac{3\frac{1}{2}}{13}$; in the Northern Division $5\frac{12\frac{1}{2}}{16}$. Considering the greater severity of the season in the Southern Division by which the cultivation of all descriptions of land in it was affected generally in a much greater degree than in the Northern Division, and observing particularly that the decrease in the Poonjah land as well as in the garden was considerably greater in the Southern than in the Northern Division, although the former is represented to be taxed too lightly, and it is proposed to raise the assessment, there does not seem to be ground for the inference of the Acting Principal Collector that "the high rate of garden assessment in the Southern Division has operated very injuriously during the late drought" by causing a greater decrease than would otherwise have occurred from the influence of the season.'

'The Board have observed several inaccuracies in the preparation of the accounts of the settlement to which the attention of the Principal Collector will be directed by a separate communication.'

'Of the demand on account of land revenue amounting as shewn above to Rupees 21,71,690-11-5 the amount collected within the fusly was Rupees 21,12,602-10-11 leaving a balance of Rupees 59,088-0-6.'

'Of the arrears outstanding at the close of Fusly 1240, of land revenue, and Moturpha, (which are blended together in the statement submitted by the Acting Principal Collector) amounting to Rupees 44,961-10-6 the sum of Rupees 29,127-12-4 was collected in Fusly 1241, leaving a balance still outstanding of Rupees 15,833-14-2 of which the sum of Rupees 11,034-13-10 is on account of Fusly 1240 and the remainder is due for Fuslies 1237-38- and 39. The Board observed in their Proceedings upon the settlement of Fusly 1240, advertent to the remarks of Government under date the 11th July 1826 regarding the impolicy of keeping old balances hanging over the Ryots, that it seemed to be advisable to remit the demand for Fuslies 1237 and 38 except in cases in which there was some special reason for acting with rigour, and requested the Principal Collector to report upon the subject. He did not comply with this request and the demand still continues in account. The Board now request that Mr. Drury will inquire into the outstanding balances generally, and submit a statement of those which with reference to the remarks of Government above cited he is of opinion would be remitted. He will be pleased to do this at an early period.'

'The total demand on account of the extra sources of Revenue for Fusly 1241 including Moturpha and sundry farms and licenses was Rupees 4,10,591-5-6; adding this to the land Revenue settlement the total demand of Revenue from all sources was Rupees 25,82,282-0-11 being less than the demand of Fusly 1240 by Rupees 55,992-4-4 as shewn in the following comparative abstract.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land...	22,65,055	3 1	21,71,690	11 5			93,361	7 8
Sayer...	1,69,320	0 0	1,68,180	0 0			1,140	0 0
Duty on Tobacco...	23,792	11 2	58,252	7 2	32,459	12 0		
Total Sayer...	1,93,112	11 2	2,26,432	7 2	31,319	12 0		
Abkary	49,476	0 0	49,824	0 0	348	0 0		
Sundry small farms and Licenses	659	12 7	648	2 6			11	10 1
Moturpha	98,729	1 10	95,344	3 4			3,384	14 6
Stamps	15,958	10 0	15,836	5 5			122	4 7
Extra Revenue...	18,282	14 7	22,506	3 1	9,223	4 6		
Total Extra sources of Revenue...	2,73,219	2 2	4,10,591	5 6	40,891	0 6	3,518	12 2
Total land and Extra sources...	26,88,274	5 3	25,82,282	0 11	40,891	0 6	96,953	4 10
							40,891	0 6
							55,992	4 4

'The total amount of Collections from all sources of Revenue, including refunds of charges of Collection, but excluding deposits and all other receipts not being revenue, was Rupees 25,77,908-1-3. The total amount of charges being properly charges of management was Rupees 2,85,283-3-0 or $11\frac{11}{16}$ per cent.'

310. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 8th December.

EXTRA REVENUE FOR FUSLY 1240.

Proceedings, in Cons., 13th Feby. 1832.

From the Prinl. Collr., 31st Octr. in Cons., 7th Novr. 1831.

From do., 10th in Cons., 19th Janr. 1832.

311. On the 21st February 1832 we submitted to Government following extract from our Proceedings, under date the 13th of that Month:

'Read again the reports of the Principal Collector of Coimbatore upon the management of the extra sources of revenue in that District for Fusly 1240.'

'The following Comparative Statement shews the Demand Collection and Balance under each head for Fuslies 1239 and 1240 respectively.'

	Fusly 1240.									
	Settlement of Fusly 1240.	Collection on account of Fusly 1240 to the 11th July 1831.	Extra Collection in Fusly 1240.	Total Collection on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1831 between Col. 6 & 7.					
	7	8	9	10	11					
	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.	M. Rs.	A. P.
Sayer including duty on Tobacco	1,98,793	9 6	1,96,328	1 5	36	14 1	1,96,364	15 6	2,26,432	7 2
Abkary	52,361	0 0	52,226	0 0	1	7 0	52,227	7 0	49,824	0 0
Sundry Small Farms and Licenses	673	15 0	673	15 0			673	15 0	648	2 6
Sandalwood	13,356	6 0	13,356	6 0			13,356	6 0	15,836	5 5
Teakwood	39	2 8	39	2 8			39	2 8		
Elephants	6,740	0 0	1,295	0 0			1,295	0 0	15,958	10 0
Do. Teeth	488	8 11	488	8 11			488	8 11	93,361	7 8
Aqua Marine Stones										
Stamps	19,016	15 0	19,016	15 0			19,016	15 0	15,836	5 5
Moturpha	95,003	6 9	95,003	6 9			95,003	6 9	93,052	15 6
Total Rupees...	3,87,072	15 10	3,79,227	7 9	38	5 1	3,79,265	12 10	4,10,591	5 6

SAYER.			
DEMAND.			
Fusly 1239...	1,98,793	9	6
" 1240...	1,95,112	11	2
Decrease	3,680	14	4

'The amount of the Sayer rents for Fusly 1240 was Rupees 1,69,820. The total demand including the duty on Tobacco was Rupees 1,95,112-11-2 or Rupees 3,680-14-4, less than the demands for Fusly 1239.'

'The Gross Collections within the Fusly as noted in the margin, amounted to Rupees

Current Collections on account of the			
rent			
Duty on Tobacco supplied to Travancore, Cochin and Palghat	25,792	11	2
Arrears	2,358	11	11
Extra	33	10	4
	1,92,826	11	9

* 6,317 10 7.

NET REVENUE.			
Fusly 1239...	2,00,969	4	1
" 1240...	1,86,509	1	2
Decrease	14,460	2	11

'arrears outstanding to be collected in the Fusly under review, and partly to receipts for Tobacco supplied to Travancore and Cochin, not having been forwarded in time to credit the duty in the account of the current year.'

'There was a balance of Rupees 4,708-5-8 outstanding on account of the Sayer Rents at the close of the Fusly of which Rupees 2,273-7-10 were collected previously to the Collector's report, and measures have been taken for the recovery of the remainder.'

ABKARY.

DEMAND.			
Fusly 1239...	52,361	0	0
" 1240...	49,476	0	0
Decrease...	2,885	0	0

806-5-11.

NET REVENUE.			
Fusly 1239...	54,244	5	11
" 1240...	48,517	3	1
Decrease	5,727	2	10

Balance	237	9	0
Collected Vide Memo in statement A.	285	5	0
	2	4	0

SUNDRY SMALL FARMS AND LICENSES.			
Fusly 1239...	673	15	0
" 1240...	659	12	7
	14	2	5

'The demand under this head amounted to Rupees 49,476-0-0 or Rupees 2,885 less than the demand for Fusly 1239. The total collections within the Fusly including arrears Rupees 135, and extra collections, annas 2 amounted to Rupees 49,323-9-0. The net revenue after deducting charges in which there was a decrease of Rupees 48-11-2 was Rupees 48,517-3-1 or Rupees 5,727-2-10 less than the net revenue of Fusly 1239. This decrease is ascribed partly to the transfer of Seringapatam to Mysore in Fusly 1239 and partly to there being less arrears to collect in Fusly 1240. The balance outstanding at the close of the Fusly on account of Abkary was collected previously to the date of the report under consideration with the exception of Rupees 2-4-0.'

'The amount of collection on this account was Rupees 659-12-7, being Rupees 14-2-5 below the amount collected in Fusly 1239.'

SALE OF SANDALWOOD &c.,

Collections.			
Fusly 1239...	26,267	1	7
" 1240...	7,387	7	9
	18,879	9	10

Charges.			
Fusly 1240...	903	5	4
" 1239...	639	7	5
	213	13	11

STAMPS.

RS. A. P.			
Fusly 1239...	19,016	15	0
" 1240...	15,958	10	0
	3,058	5	0
* 1,539	15	3	

MOTURPHA.

DEMAND.			
Fusly 1240...	98,729	1	10
" 1239...	95,603	6	9
	3,125	11	1

'In the Collections from the sale of Sandalwood, Teakwood, Elephants and Elephant's Teeth there was a decrease of Rupees 18,879-9-10; this is for the greater part merely an apparent decrease, occasioned by the not receiving before the close of the fusly the receipt for Rupees 12,980-9-0 of the Export Warehousekeeper for Sandalwood sent to him. In the charges there was an increase of Rupees 213-13-11 which being added to the decrease in the gross collections makes the decrease of net revenue Rupees 19,093-7-9.'

'The collections from the sale of Stamps amounted to Rupees 15,958-10-0 being less than the collections of Fusly 1239 by Rupees 3,058-5-0. The net revenue after deducting charges* in which there was a decrease of Rupees 248-8-0 was Rupees 14,418-10-9 or Rupees 2,809-13-0 less than the net revenue of Fusly 1239.'

'The demand under this head exceeded the demand for Fusly 1239 in the sum of Rupees 3,125-11-1.'

'The collections amounted to Rupees 93,052-15-6 from which being deducted charges*, in which there was an increase of Rupees 214-14-7 on account of arrears of commission paid to the late Head Assistant Mr. Onslow, the net revenue remaining was Rupees 91,525-10-9 or Rupees 3,586-7-4 below the net revenue of Fusly 1239.'

'Of the balance of current revenue, which amounted to Rupees 5,676-2-4 Rupees 5,053-2-11 were collected previously to the date of the Collector's report, leaving Rupees 622-15-5, outstanding against the Talooks of Pulladum and Coimbatore, which is stated to be in train of payment.'

DECREASE.

RS. A. P.			
Sayer	14,460	2	11
Abkary	5,727	2	10
Sundry small Farms and Licenses	14	2	5
Sandal, Teakwood, Elephants and their Teeth, &c.	19,093	7	9
Stamps	2,809	13	0
Moturpha	3,586	7	4
Total...	45,691	4	3

'From the annexed Memorandum it appears that there was a decrease in the net revenue from all the branches of extra revenue in the Fusly under review and that the total amount of that decrease was Rupees 45,691-4-3.'

312. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 21st February.

313. In reply to the above the following extract from the Minutes of Consultation under date 28th February 1832 was transmitted for our information.

'The Right Honorable the Governor in Council is sorry to remark that there was a deficiency in every branch of extra revenue in this District. The Principal Collector should be called upon to explain why the collections on account of Moturpha were allowed to remain in arrear, and in

"comparison with what standard he reports the amount of the Collections to have been less by Rupees 3,371-8-9 whereas he observed in the 11th para. that Rupees 5,053 were collected subsequently to the expiration of the Fusly and that there remained only a balance of 622-15-5."

314. A copy of the foregoing letter was transmitted to the Principal Collector on the 5th March.

PREPARATION OF LEASES FOR LANDS ON THE NEILGHERRIES.

To the Chief Secy. to Govt.,
in Cons., 23rd April 1832.

315. The following letter was addressed to the Chief Secretary to Government under date 23rd April.

"With reference to Mr. Wheatley's of the 8th November last, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Madras, together with the documents to which it gave cover, explanatory of the measures that have been adopted for carrying into effect the orders of Government with respect to the preparation of Certificates and Leases for lands on the Neilgherries."

"It will be observed that the Advocate General was furnished by the Collector of Madras with copy of the correspondence that had passed on the subject and was requested to prepare the necessary forms of lease, and that that Gentleman has in consequence submitted Drafts of two forms one as an original grant and the other by way of consent and ratification of any transfer or assignment.

"In submitting these forms of lease the Advocate General has entered into an explanation of certain points in which he has considered it advisable to deviate from the views and instructions of Government, and in regard to which the Board will now proceed to offer a few observations."

"Mr. Norton is of opinion that the lease should be granted for 99 years, and not, as was contemplated for "an unlimited period" as the latter he states would in fact be a conveyance in fee simple and not a lease, and as such, would be open to many objections."

"As the form submitted by Mr. Norton contains a clause for renewal at every 30 years should Government be disposed to extend the lease, the Board approve of the alterations suggested by that Gentleman and in consequence recommend that it be adopted."

"Mr. Norton in the 4th para of his letter points out that in the first instance the grant can only be legally made by the Company's Seal but he has provided for the authorized signature of the Register of Government Grants being sufficient for renewals."

"The Advocate General states his opinion that the usual license to occupy is not requisite in as much as "that license is of necessity, and in terms, granted by the lease itself and any subsequent ratification of transfer."

"If such is the necessary consequence of the decision the Board desire me to state that it further appears to them highly desirable to ascertain whether the indenture in question gives a grantee's heir or legatee the right of entering into actual possession, and, for that purpose of proceeding from England, or any part of the world to the Neilgherries, and residing in India (though a British subject) without a license, or if without proceeding to that extent it entitles a British subject, already in India, to reside on the Neilgherries in virtue of hereditary succession to, or bequest from a grantee, without any special permission from Government."

"The Board beg to suggest that the sentiments of the Advocate General on this point be obtained prior to the issue of Grants in the form recommended by him."

"Mr. Norton does not consider necessary on grounds stated by him, a special covenant from Tenants and Assignees to pay rent, and has not in consequence inserted a clause to that effect in the lease."

"With respect to the amount of rent to be charged for the land on the Neilgherries Mr. Norton has expressed his opinion that Rupees 50 per Cayney would in most instances be far too high, that it would in fact amount to a *rent*. The sum mentioned may be too high in the case of land intended to be cultivated with a view to profit but the demand does not appear to the Board to be exorbitant when the grants are to be of small spots of ground for building and not considerable tracts for agricultural purposes."

"On this point however the Board would beg to propose that in accordance with the general practice no amount be fixed, but that the Collector of the District be required to offer his opinion as to the amount of Quit Rent on each application for a Certificate."

"The Advocate General appears to have fallen into an error in supposing that the reservation of any rent whatever was merely to apply to grounds for the building upon which, Government had advanced money." The Board understand that all land is to be charged with Quit Rent, and that the passage in Mr. Secretary Wheatley's letter quoted by the Collector of Madras and to which Mr. Norton refers was intended to apply to the limitation of the rent demandable for the buildings which had been, or might be, erected on it on advances from Government."

"On the inexpediency of this latter measure, the Advocate General has dilated at length in the 9th, 10th and 11th paras of his letter. The Board do not consider it necessary to follow that Gentleman through the arguments he has urged on the subject, but they beg to state that they consider his views judicious and correct, and would in consequence beg to support his recommendation that the clause to the effect in question should be omitted in the lease."

"A slight alteration in the Form of what is termed an Original Grant appears to the Board requisite. In lieu of stipulating that the Quit Rent payable to the Collector of Land Customs at Fort Saint George, they would propose to substitute the Governor in Council."

"The Board beg to add that so soon as Government are pleased to decide on the forms of lease, whether as now prepared by Mr. Norton, or amended, they will be prepared to issue instructions for their being immediately introduced on the Neilgherries."

"They are of opinion that an Officer of Engineers should in the first instance be directed to fix certain land marks on those Hills from which a Surveyor could afterwards lay down the abutments of any piece of ground for which a Certificate might be requested."

From the Chief Secy. in Cons., 24th May 1832.

316. In reply to the above we received a letter from the Chief Secretary dated 18th May 1832 containing the following observations.

"The substitution by Mr. Norton of a lease of 99 years for that of an indefinite period appears to be judicious and is accordingly sanctioned. You will be pleased to ascertain from the Advocate General whether the mere possession of a lease gives such right of occupancy that a Grantee's heir or legatee though a British subject may proceed, without a license to the Neilgherries for the purpose of entering into possession; or whether it entitles a British subject already in India to reside there in virtue of hereditary succession to, or bequest from,

"a grantee, without any special permission from Government. The power of deportation would only enable Government to apply a remedy, but could not operate as a prevention in such emergency."

"The Right Honorable the Governor in Council concurs with your Board in thinking that the Assessment of Rupees 5½ per Cawney is not too high for the reasons which you have assigned, but leaves the point as suggested by you for the consideration of the Collector of the District on each application for a Certificate."

"The clause specifying a limitation of rent demandable on houses built by advances from Government may in conformity with Mr. Norton's argument be omitted. The object in entering it was to prevent persons being discouraged from resorting to the Neilgherries by apprehension of exorbitant rent, but as your Board and the Advocate General appear to think the provisions of it can be easily evaded, and that it might in some instances be vexatious, it would be better to leave it out altogether."

"The alteration proposed in your 15th paragraph is likewise approved of."

"Your Board will be pleased to prepare the forms of lease with the above modifications, and to issue instructions for their introduction, and you might direct the Superintending Engineer to fix such land marks on the Hills as may facilitate the demarkation of any piece of ground for which a Certificate may be granted."

"With reference to your Board's letter of the 11th August No. 400, submitting one from the Register of Grants you are requested to state whether the leases at Madras are for an indefinite period, and also whether in the first instance they are signed by the Register of Government Grants."

To the Chief Secy. to Govt.,
in Cons., 18th June 1832.

317. In answer to the above the following letter was addressed to the Chief Secretary to Government under date the 18th June 1832.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 18th Ultimo, and to state that the necessary measures have been taken for carrying into effect the views and intentions of Government therein communicated in regard to the preparation of leases for lands on the Neilgherries."

From the Advocate General
1st in Cons., 7th June 1832.

From the Actg. Collector of Madras,
11th in Cons., 18th June 1832.

"With reference to the 2nd and concluding paragraphs of your letter the Board direct me to submit the accompanying letters from the Advocate General and Acting Collector of Madras, from the former of which it will be observed that Mr. Norton is of opinion that a lease or license to a party to occupy land on the Neilgherries does not necessarily communicate a right to the party holding it to reside in India."

"Mr. Cotton's letter furnishes information that the leases at Madras are for an indefinite period and are not signed by the Register of Government Grants, but are attested merely by the seal of the Collector of Madras."

From the Actg. Chief Secy.,
in Cons., 23rd July 1832.

318. By letter from the Acting Chief Secretary dated 17th July 1832, we were desired to state what progress had been made in preparing the Leases for land on the Neilgherries.

319. We were informed that there did not appear to be now any point requiring orders from Government, and that the Right Honorable the Governor in Council considered it very desirable that the Leases applied for should be issued without delay.

To the Ag. Chief Secy. 23rd
in Cons., 23rd July 1832.

From the Actg. Collr. 28th
June in Cons., 5th July 1832.

To do., 12th in Cons., 12th
July 1832.

320. In reply we submitted to Government the correspondence which had passed with the Acting Collector of Madras, "from which, we observed, it will be perceived that the form of lease prepared by that Officer in communication with the Advocate General has been approved of and instructions have been issued for its introduction into use."

321. With reference to para 6 of Mr. Chamier's letter of the 18th May 1832 we stated that the Inspector General had been requested to furnish instructions for the erection of land marks on the Hills to facilitate the demarkation of any pieces of ground for which Grants may be required.

From the Actg. Secy. to
Govt., 7th in Cons., 18th Augt.
1832.

322. In reply to the above we were informed that the Right Honorable the Governor in Council desired that the applications referred to in the letters addressed to us under dates the 19th April and 8th November 1831 might be immediately complied with.

323. A copy of the foregoing letter was transmitted to the Acting Register of Government Grants on the 13th August for his information and guidance.

LEASE OF THE VILLAGE OF CULLAPOORAM IN THE CHUCKREGHERRY TALOOK FOR 5 YEARS.

324. Under date 15th March we submitted to the Right Honorable the Governor in Council the Correspondence with the Principal Collector of Coimbatore noted in the Margin and under the explanation afforded in Mr. Thomas's letter of the 6th March recommended that a proposal made by Nunjiapillay for the lease of the Village of Cullapooram in the Chuckregerry Talook of that District for 5 years at the annual sum of Rupees 2,150, might be accepted, we observed that the sum proposed exceeded the amount of the annual rent of the last five years in the sum of Rupees 355 per annum.

From the Chief Secretary, in
Cons., 2nd April 1832.

325. Sanction of Government for accepting the offer alluded to in the foregoing letter was conveyed to us under date 30th March, and communicated to the Principal Collector on the 2nd April.

RELATIVE TO THE PROPOSED GRANT OF AUTHORITY TO RAMASAWMY MODELAR TO COLLECT MONTURPHA IN HIS JAGHIRE.

326. We received the following letter from the Chief Secretary to Government dated the 3rd July 1832.

"I am directed to transmit to you the accompanying papers (which you will be pleased to return) respecting a grant of land made to Ramasawmy Moodelly in consideration of his constructing a stone bridge across the Cauvery."

"The Right Honorable the Governor in Council requests that you will take into consideration the propriety or otherwise of granting Ramasawmy the right to collect Moturpha in his Jaghiro which you are aware has been by regulation withheld from all other Jagheerdars under this Presidency, but the Right Honorable the Governor in Council would be happy to accede to his request if you do not consider it inconsistent with the vested and Seignoral right of the Honorable Company, or otherwise open to objection."

327. In answer to the above, on the 19th July 1832 we addressed the following communication to Government.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 3rd Instant, and to state that for the reasons set forth in their letters of the 3rd April and 24th July 1828 in which they recommended the resumption of the Moturpha Collection in certain proprietary villages in the Cuddapah District, they consider it inexpedient to grant the privilege solicited by Ramasawmy Modelliar of collecting Moturpha in his Jaghire, but at the same time they are of opinion that the vested and Seignoral right of Government would not be affected by making the temporary grant, which indeed could only be valid in virtue of that right."

"If the Government however should be pleased to grant the privilege the Board think that it should be conferred by a Sunnud of the nature proposed in their letter of the 16th June 1825."

"The enclosures which accompanied your letter under reply are herewith returned."

328. By a letter dated the 3rd of August 1832 from the Acting Secretary to Government we were informed that the Right Honorable the Governor in Council is disposed to accede to the earnest request of Ramasawmy Modelly to be permitted the privilege of collecting Moturpha in his Jagheer, and we were accordingly requested to make out a grant in the form submitted with our Secretary's letter of the 16th June 1825.

329. In compliance with the order of Government conveyed in the above letter, we on the 4th of August submitted to Government a Draft of a Sunnud authorizing Ramasawmy Moodelliar to collect Moturpha within the limits of his Shotrium; and in a letter from the Acting Secretary to Government dated 7th August 1832 we received the following Extract from the Minutes of Consultation under that date.

"The President records the following Minute."

Here enter 7th August 1832.

"Resolved that the recommendation made in the foregoing Minute of permitting T. Ramasawmy Modelly to collect Moturpha in his Jaghire Villages of Sattiagal and Seevasamoodrum, and his Shotrium Villages of Mooloor and Aghana be adopted and that the following Sunnud be issued accordingly to T. Ramasawmy Modelly."

Sunnud granted by the Right Honorable the Governor in Council of Fort St. George to T. Ramasawmy Moodelly Jaghiredar of Sattiagal and Seevasamoodrum, and Shrotriumdar of the Villages of Mooloor and Aghana in the District of Coimbatore.

"Whereas it is declared in Section IV Regulation XXV of 1802, that the Government has reserved to itself, the entire exercise of its discretion in continuing or abolishing, temporarily or permanently, the articles of revenue included according to the Custom and practice of the Country under the head of taxes, personal and professional, as well as those derived from Markets, Fairs, or Bazars, the Right Honorable the Governor in Council in the exercise of his discretion, is pleased to grant to you power and authority to collect the above named taxes according to the Custom of the Country in the several Villages of Sattiagal, Seevasamoodrum, Mooloor, and Aghana held by you on Shotrium or Jaghire tenure."

"You are accordingly permitted to collect the aforesaid taxes from all persons within the said limits who, according to the Custom of the Country, are required to pay the same, but you are forbidden to collect any new or unauthorized Cess under this head, or to collect the ancient and established Cesses at a higher rate than according to the Custom of the Country as has hitherto been usual."

330. A copy of the foregoing letter together with the resolution of Government was transmitted to the Principal Collector of Coimbatore on the 16th August.

RESULT OF THE BOARD'S CONSIDERATION OF THE PROCEEDINGS OF THE SUB-COLLECTOR IN A CASE IN WHICH RAMIAH THE HEAD SHERISTADAR WAS TRIED BY HIM UNDER REGULATION IX OF 1822, AND APPEALED TO THE BOARD AGAINST THE SENTENCE PASSED UPON HIM.

331. We submitted to Government the following Extract from our Proceedings under date the 16th February 1832.

"The Board proceed to record the result of their consideration of the Proceedings of the Sub-Collector of Coimbatore Mr. Henry Morris, in a Case in which Ramiah the Head Sheristadar of the Collectorate of Coimbatore has been tried by the Sub-Collector under Regulation IX of 1822 and has appealed to the Board by a Petition received in the Principal Collector's letter of the 21st December last against the sentence passed upon him."

"The accusation is stated in the following question put by the Sub-Collector to the accused." "A complaint has been preferred against you stating that a bribe of 150 Rupees was paid to you by means of Soobbiah your water carrier from 270 Rupees (which Parooman Govindon &c., Ryots of Aneecadooroo in Checkragherry Talook collected in the year Survajit for the purpose of getting dismissed Chinnarungapah Naicken who was newly appointed as Joint Monigar of the said Village) in order to secure your favor and assistance in so doing. What answer do you give."

"In the evidence in this case the Board see nothing that establishes the charge against the accused; moreover it does not appear that the evidence of any of the Witnesses was given on oath. The sentence bears no date nor does it appear when the evidence of the Witnesses was taken, the Complaint is dated the 10th October 1830. It appears from the evidence of one of the Witnesses that the transaction of which he speaks took place "about four years" before the time of the enquiry."*

"The Sub-Collector expresses the Sentence in these words" "You are therefore sentenced under the provisions of clause 1st Section V. Regulation IX. of 1822 to pay a sum of 300 Rupees being double the amount of the charge or to appeal against this decision within 3 Months."

"The amount of the charge" is a loose and incorrect expression and the Board are surprised that the Sub-Collector should have so worded his judgment that according to the letter of it, the sentence to pay a sum of Money is null if the accused instead of making the payment prefer to appeal as he has done to the Board. The orders of the Board require that when the sentence is communicated to the accused the period within which he may appeal should be at the same time notified to him. But the notification should be distinct from the sentence though it may be appended to it."

"With the opinion above expressed on the evidence the Board if this case were unconnected with other Proceedings would have no hesitation in relieving the accused by their own

'authority from the sentence passed on him. But they think it expedient to follow the same course in respect of this case which they took in their Proceedings of the 12th May last, in respect of a great number of cases in which the same defendant had been tried by the Principal Collector of reporting the proceedings with their opinion upon them for the orders of the Right Honorable the Governor in Council agreeably to clause 2nd section VI. Regulation VII. of 1828 those orders not having yet been received on the former reference. The Board accordingly resolve that the Proceedings of the Sub Collector the Petition of Appeal and an Extract from their present Proceedings containing their observations and opinion on the case, be submitted to the Right Honorable the Governor in Council for his orders.'

RESULT OF THE BOARD'S CONSIDERATION OF THE TWELVE CASES IN WHICH RAMIAH HEAD
SHERISTADAR OF THE CUTCHERRY OF THE PRINCIPAL COLLECTOR OF COIMBATORE HAS
BY HIS PETITION APPEALED FROM SENTENCES PASSED ON HIM BY THE
PRINCIPAL COLLECTOR UNDER REGULATION IX OF 1822.

332. On the 10th April 1832 we submitted to Government the following extract from our Proceedings under date the 5th of that Month.

The Board proceed to record the result of this consideration of
the 12 cases in which Ramiah, Head Sheristadar of the Cutcherry of
the Principal Collector of Coimbatore has, by his Petition received
with the Principal Collector's letter of the 25th Ultimo, appealed from
sentences passed on him by the Principal Collector under Regulation IX of 1822.'

The Board after a careful examination and deliberate consideration of the Proceedings of
the Principal Collector on those cases are of opinion that there is not one of them in which the
decision of the Principal Collector ought to be allowed to take effect. These proceedings are
throughout strongly marked with the same irregularities and the same insufficiency of investiga-
tion which have been pointed out to Government in other proceedings
of the same Officer against the same defendant. It appears too that
a Panchayet has been improperly employed in them in like manner as
in the trials of the Tahsildars Shameen and Bucharow which were
received in the Board's Proceedings of the 16th Ultimo. The trials now before the Board have
moreover been conducted from their commencement to their close in the absence of the accused.'

In the record of the Proceedings, which occupied a period of many Months, no notice is
taken of this circumstance, except in the decisions passed by the Principal Collector all of
which it is worthy of remark bear the same date, namely the 10th December 1830. Nor has the
Principal Collector alluded to it in any letter to the Board. The notice of it taken in the
decision on case No. 1 consists in saying that the Defendant "was called upon to answer" but
"did not make his appearance on a plea of his being unwell." In the decisions in other cases
it is merely stated without allusion to the alleged cause of absence, that the Defendant failed or
refused to attend and answer the charge.'

On this point the Petition of Appeal contains the following Statements. "Although he
(the Principal Collector) "investigated cases brought against me for the last 10 Months yet he
ordered me when I had been sick for three Months to proceed to Suttenuungalum to be
examined there. I informed him of my indisposition and requested permission in vain. He
instigated the Native Doctor of his Cutcherry to report that I pretended to be sick and after
receiving a voucher from him to that effect remarks in the decree that in consequence of my
non attendance in obedience to his orders the case was tried *ex parte*. Notwithstanding his
availing himself of the opportunity of instituting the above inquiry at the time of my being

"sick, tho' he did not think it necessary from these 10 Months, yet he instead of attributing my
non-attendance to my being sick, imputes it to my disobedience to his orders."

The Principal Collector does not state when or where the accused was required to attend.
Nor is there any mention in the Proceedings of the place or places where the several deposi-
tions were taken and the sentences were passed. In the opinion of the Board the absence of
the accused during the whole trial is of it itself sufficient to render the proceedings unfit to be
sustained. If the Principal Collector had ascertained to his full conviction, that the plea of
sickness, advanced by the accused for not attending was false, he would have been justified,
the Board think, in causing him to be brought before him and putting him on his trial notwith-
standing that plea, but the course which he adopted of dispensing entirely with the attendance
of the accused and making the enquiry altogether *ex parte* appears to the Board to be unjusti-
fiable.'

The Board are fully convinced that both law and justice require that the sentences passed
by Mr. Thomas in all the twelve cases now before them should be annulled, and they would
have no hesitation whatever in at once annulling them accordingly of their own authority if
circumstances separate from the merits of these cases, did not seem to render a different
course perhaps more expedient on the whole. Adverting however to the tenor of the special
orders which have been received from Government respecting Ramiah the person accused, to
the correspondence which has taken place relative to Mr. Thomas's
proceedings against that person, and, to the reference already made,
of 22 cases in which sentences have been passed on him by the
Principal Collector for the orders of the Right Honorable the Governor
in Council under Clause 2nd Section VI Regulation VII of 1828, upon which cases those orders
have not yet been received, the Board are inclined to think it best to follow the same course
with respect to the cases now before them, and accordingly resolve to refer these cases also for
the orders of the Right Honorable the Governor in Council. In taking this resolution the
Board are influenced by their belief that no immediate relief from any of the inconveniences or
sufferings attendant on the present situation of the accused would be afforded by their issuing
orders annulling the sentences in these cases while the other cases are not finally disposed of,
and that the course pursued cannot operate to his disadvantage.'

It would be tedious, and the Board conceive it is not necessary, to comment in detail on
the Principal Collector's Proceedings in each case. But to the observations already made, and
which are applicable to all the cases, the Board think proper to add a few remarks, some of
a general and some of a more particular nature, with the view of assisting the Right Honorable
the Governor in Council to form a right estimate of the character of those proceedings.'

The evidence was taken at different times through a period which commenced upwards of
eight Months before the day on which it has been already stated that all the decisions were
passed.'

The periods which the evidence assigns for the occurrence of the alleged transactions
forming the matters of charge are in every instance very distant, being prior by years to the
commencement of the investigation, which itself is now no recent event. In most of the cases
the transactions, if they took place at all took place six or seven years ago. In one case
(No. 5.) the year Soobanoo, corresponding with 1823, is stated as the period of the transaction
in another (No. 7.) Fusly 1231, the tenth Fusly year counting back from the present; in a third
(No. 10.) the year Chitterabanoo, corresponding with 1822.'

In several of the cases the alleged transactions seem to have been of such a nature, suppos-
ing the Statements of the Complainants to be true, that there was no ground for any other judicial

'proceeding than a Civil Suit.' In No. 2 for example according to the complainant's story as told 'in his first deposition his whole complaint was that Ramiah had procured two bullocks from him and had not paid for them, though in a supplemental deposition without date he goes so far as to say that he gave the bullocks to the Sheristadar to obtain his favor. In No. 3 the complainant is a suitor for an alleged balance of the price of a Cow. He says the value of the Cow was 15 Rupees, that Ramiah paid him only 5, and that 'there is still a balance of 10 Rupees due by him.' 'The Principal Collector's decision in this case is singular. It is' 'adjudged,' 'the Board quote his words,' 'in conformity to Regulation IX of 1822 that the Defendant (who failed to attend and defend the case as he was ordered) be fined 30 Rupees being double the sum of Rupees 15 which was on the foregoing grounds proved against him and that the complainant be paid one half of the amount and the remainder be carried to the account of Government.'

'In No. 4 the complainant is a suitor for the value of four boxes which he says he supplied to Ramien. So far from alleging that there was anything like bribery in the transaction, his evidence seems to contradict that supposition. He says that Ramien ordered the boxes and promised to give him their value. Yet in this case Ramien is sentenced' 'in accordance' 'the Principal Collector says' 'with Regulation IX of 1822' 'to pay double the alleged value of the boxes, one half to go to the complainant and the other half to Government.'

'It has been seen that in No. 3 more was ordered to be paid to the Plaintiff than he had ventured to claim. In No. 5 the Principal Collector's decision presents the Complainant with 50 Rupees respecting which he had advanced no other pretension than that of his having conveyed the said sum from a third person to Ramien.'

'The Board will be prepared to make a more full report discussing all the several cases in detail if the Right Honorable the Governor in Council shall require them to do so, but they conceive that the remarks which have been now offered will probably be deemed a sufficient comment on the record which the Principal Collector has furnished. They, however, feel that they would be guilty of a culpable omission if they were to transmit the present petition of Appeal without particularly drawing the attention of the Right Honorable the Governor in Council to the very grave allegations which it contains in regard to the conduct of Mr. Thomas. They will here cite a few of the passages to which they allude taking such as contain specific statements in preference to others of a more general though not less serious purport.'

'Speaking of Soobaroya Moodely the complainant in the case No. 5 Ramien says.' "This man was separated from his family and children and placed under severe restraint for a period of six Months at Sutteemungalum he was also suspended from his Carnumship of 3 or 4 Villages and threatened with dismissal and on his denying having paid the money, he was required to proceed to Bhavany to take a solemn oath before the Pagoda with flower garlands suspended to his neck and bathing him in the River, thus this charge was received by violent means."

'In his remarks on the case No. 6 Ramien says.' "Three or four years ago one of the inhabitants of the above Village preferred a complaint in the Talook Cutcherry stating that this Monigar beat him so severely that his eyes were swollen, but as the charge was not proved in the Tahsildar's enquiry, he addressed an Arzee to the Magistrate on the subject and settled the case according to the orders he received, this being the case the complainant was suspended from his Maniemship and brought from his Village and placed under severe restraint in Sutteemungalum and required to depose that I effected this acquittal in the above case on being bribed by him. Being unable to undergo the above hardship, he deposed that he gave me the Grain in question, the Collector by virtue of his power and authority uses violence and obtains false charges which I am ready to prove on re-examination."

'In his remarks on No. 11 Ramien says.' "This man" 'the complainant Chinnagooden Moontem' "was (like Soobaroy Moodely, Careetoomagonda, Taundava Chetty, and many others) brought to the Talook at Sutteemungalum where he was harassed for a period of 4 Months and of two at Coimbatore, when he being helpless made this charge." 'He then makes some general assertions charging the Principal Collector with conferring situations on persons who either get up false charges against him or give evidence in support of them, and with suspending public servants who do otherwise, placing them under restraint till they yield to his wishes, and then replacing them and treating them kindly. He represents, as the consequence of this conduct on the part of Mr. Thomas, that candidates for employment, Monigars, Carnums, and others taking advantage of the means it offered them of gaining the Collector's favor to earn their livelihood began to depose to false facts against him, and he proceeds to specify particular instances.' "No sooner," 'he says, 'had' "Narain who was a water carrier at my house, intimated to the Collector, knowing his wish, that he would assist in inventing charges against me, than he was regarded and made a Moonshee in the Hoozoor and if in any of the charges invented against me, proof is wanting, his evidence is suborned, which is admitted and then judgment is passed, if such be the proceeding of the Collector who would be unwilling to utter falsehood? The Tahsildars of Kengyen and Parindary (Lutchoomenaranien and Soobramanien) were, in consequence of their refusing to depose against me suspended from their Offices and placed in custody at Coimbatore for two or three Months. Notwithstanding this was done yet, as the Collector did not still succeed in making them come round to his wishes, he began to make investigation in their Talooks and sent them a message that if they did not tell something against me he would undoubtedly cause their total ruin and on their complaining that they bribed me (in compliance with his wishes) the enquiries pending against them were stopped and they were transferred to the Talooks where they are paid more than they had before with a promise of further promotion if they continue to bring forward complaints against me and to obtain the promised boon they as soon as they arrived at the Talooks, suspended the Monigars and Carnums and having placed them in confinement and caused false charges to be brought against them all, began to enquire into it and then required them to depose against me informing them at the same time as they (Tahsildars) did the same to meet the wishes of the Collector and thereby to earn their livelihood they, (Monigars &c.) should also follow their example when the latter, in order to keep their Offices and to be relieved from the restraint, preferred false charges, which were supported by subornation of evidence of Toties, Tundacars, Oomadewar, Peons &c. Another Tahsildar Vurduppen, on being treated similar to the above, came to the Hoozoor and after consulting with the Collector, not only deposed to his having bribed me but also engaged to bring out complaints against me in Sutteemungalum Talook where he was immediately sent as Tahsildar and a stop was put to the enquiry of the complaints preferred against him in Dharapooram Talook, where he was Tahsildar, this man harassed the people in the manner specified above and received the above complaints, this will convince your Board that the proceedings of the Collector are quite irregular and unjust."

'Regarding the restraint under which Ramien is himself kept and the manner in which his family are treated the petition of appeal contains among other complaints the following allegations.' "Mr. Thomas's hostility is so great that he not only imprisoned the women of my house but also trouble my relations who came for marriage from Mysore, and allows no Bramin to come in for ceremonies, &c., required to be performed according to the custom of the Bramins." "The Tappal Writers of this Zillah and the Guards at my house being strictly enjoined not to let any paper go out from me to your Board, I could not now and then send Arzees to you respecting all these irregularities either by the Tappal of this or any other Zillah. If I send them through the medium of the Collector, he returns them alleging that he never send sealed packets, if I send them to him under open cover he reads them and in order to disprove my arguments, encourages complaints, witnesses, &c., and substitutes new vouchers

"in lieu of those which were taken before, in proof of which he received documents in my enquiry in different ways and suspended from Offices many persons who protested they had nothing to complain against me and after using violence to make them depose restored them to their situations which I am prepared to prove in the reinvestigation." "He also instigated some of my enemies and receiving from them a false complaint that my son Shamien's wife (who drowned herself seven years ago in the Bhavany River from sickness) had done so by the ill treatment of her husband and suborning to it the evidence of Monigars &c., persons, committed the said Shamien to the Criminal Court, where he was confined in the Jail till he was examined by the Judge, in whose inquiry the charge was disproved when he not only released the Defendant but also committed one of the above witnesses (Coollen) for perjury. Mr. Thomas who knows the weakness of the above case, thinking that the Defendant would perhaps be released by the Criminal Judge, who would try it in conformity with justice, and wishing in that case to annoy and disgrace the former in some other way, invented another charge that he (Defendant) two years ago had caused certain Duffters &c. Public Records to be destroyed by being thrown into the Bhavany River, and suborning the evidence of Goomastahs and other servants of the Talook, issued a Warrant and delivered it to a Peon with directions to wait in the Court House and seize and bring the Defendant the moment he was acquitted of the charge of murder. This Peon obeyed accordingly and he (Defendant) was confined for 15 days in the Coimbatore Talook and then released and after a month he was again sent to take his trial before the Court for which the evidence of Goomastahs and Royasums of the Talook Cutcherry was suborned by the influence of the authority and power of the Collector; if the Collector had a mind to institute a reasonable inquiry, why should he want to know the result of the murder case and confine (after he was acquitted of it) the said Shamien for fifteen days in the Talook Cutcherry for another charge of destroying records and send him to the Court taking 4 months to suborn evidence as he pleased? As Mr. Hooper was at that time appointed Judge of Salem and as there occurred a delay in the arrival of his successor, the said Shamien was confined in the Jail of Coimbatore from 24th December 1830 till the 18th January following when Mr. Boileau tried the above case but as the charge was not at all proved, he released the said Shamien. Annajee Row the Sheristadar of Sutteemungaldu Talook was, in consequence of his refusing to be a witness in the above case, dismissed from his situation. If the said Shamiah had either caused the records to be destroyed by being thrown into the River or committed the above murder, would not this be complained of and were there no Gentleman then in this District? What advantage would he reap by throwing the Duffters in the River when there are references both in the villages as well as in the Hoozoor for the Accounts of the Talooks, the Collector without considering all this annoyed and disgraced him in the manner aforesaid thro' his enmity towards me, he sent Baulun and Moothoorappa, who gave false evidence before him in the above case of the Duffters, to the Criminal Court and the Assistant Criminal Judge Mr. Hooper committed them to the Circuit Court and they are now confined in the Jail to take their trial before that tribunal. I have subjoined to this Petition copies of the Diary of the Court respecting the above cases, on the perusal of which your Board will be fully aware of the animosity of the Collector towards me. My sister who came from Mysore for a marriage before Guards were placed in my house has been confined with me since these ten Months, on her requiring to go to her daughter who was confined at Nunjanagoodul in Mysore she was not allowed to do so and there being no one to take care of said daughter, she was attacked with cold and departed this life and so my sister lost her daughter for ever. The Collector placed two women of Soodra Caste at my door, and caused them to examine them the women of my house when going for bathing &c., and disgraces them very much. If on account of these restrictions, I was to give security, he, Collector with a view to annoy me with the restraint, requires from me so large sum as a lac of Rupees which is beyond my ability and power to give. I, who was Sheristadar in the Huzzoor for four years, having no estate whatever, who would become security to so large an amount. The

"Collector sent for from Trichinopoly one Runga Row, who for having committed a capital offence in that Zillah, was dismissed from his situation of Tahsildary and appointing him the Tahsil of Coimbatore Talook sent him to examine my house which he entered and took away all my papers by force. Among these Vouchers there are Certificates for my service in the Office of Mysore Resident, the orders of a testimonial nature issued to me in this Zillah, the Takeeds issued by the present Principal Collector for my suspension as well as for my giving security for two lacs of Rupees. On my requiring the said Runga Row to grant me according to Regulations a list of the papers taken by him he refused to do so and carried all the Vouchers which are quite unnecessary for the Dareaft tho' of great use to me. Never was such a treatment as this (like plunder) ever made before in the Company's Government."

"The Board observe that the papers appended to the Petition of Appeal, as extracts from the Proceedings of the Auxiliary Criminal Court in the Zillah of Salem, support, so far as they go, Ramien's statement in regard to the two accusations brought before that tribunal against his son Shamien, and that the Principal Collector has not impugned the correctness of those Extracts, or offered any explanations or observation on the subject. And though the Board cannot believe Mr. Thomas to be capable of causing such charges to be prosecuted, with a knowledge that they were false, they never the less are constrained to view his conduct as under very grave and serious imputation, and to look on the matter as one which, it would not be proper to pass over lightly and without notice or inquiry."

"Mention has been already made of twenty two cases of sentences passed on the present Appellant, regarding which a reference was made by the Board on the 12th of May last for the orders of the Right Honorable the Governor in Council. In the Board's proceedings on that occasion it was brought to the notice of the Government that besides those twenty two cases Board had before them the Proceedings of the Principal Collector in eight other cases in which Ramiah had been charged with offences under Regulation IX, of 1822 and had appealed to them under Regulation VII, of 1828 from the sentences passed by the Principal Collector. And it was stated that the Board had examined these proceedings and observed in them the same irregularities in many respects and the same insufficiency of investigation as they had remarked in the cases which were then more particularly reported on; and that they would therefore not dispose of them till they received the orders of Government on the reference then made."

"The twenty-two cases and the eight cases which have now been mentioned together with the case reported by the Board on the 16th February, in which the inquiry was conducted by Mr. Henry Morris the Sub-Collector and the twelve cases on which the sentiments of the Board are expressed in their present proceedings compose the whole of the trial appealed to the Board, in which Ramien is the Defendant. To prevent misapprehension the Board think it proper to state that they consider the whole, including the eight cases which were mentioned as above stated, without being particularly reported on, in the Board's Proceedings of the 12th May last, as virtually referred to the Right Honorable the Governor in Council for his orders under Clause 2nd Section VI, Regulation VII, of 1828."

RESULT OF THE BOARD'S CONSIDERATION OF THE PROCEEDINGS HELD AND SENTENCE PASSED BY THE
PRINCIPAL COLLECTOR UNDER REGULATION IX OF 1822 IN THE CASES APPEALED BY THE
LATE TAHSILDARS SHAMIEN AND BUTCHAROW.

333. On the 1st March 1832 we submitted to Government the following Extract from our Proceedings under date the 16th February.

Proceedings, in Cons., 10th Feby. 1832.

From the Pl. Collr., 29th Novr. 1831 in Cons., 2nd Jany. 1832.

'The Board proceed to record the result of their consideration of the proceedings held and sentences passed by the Principal Collector of Coimbatore under Regulation IX of 1822 in the cases appealed to the Board by Shamien and Butcha Row late Tahsildars in that district and to pass their decision thereon.'

'The appeal petition of Shamien embraces 23 and that of Butcha Row 25 Cases. In all of these Cases the accused appears to have been regarded by the Principal Collector as proved guilty of corruption. The amount of the money which he considers as corruptly received by Shamiah in the 23 Cases is Rupees 773-11-8 and by Butcha Row Rupees 1,696½ all the decisions bear the same date viz. 10th December 1830.'

'These Petitions which are respectively dated the 22nd December 1830 and 8th January 1831 were only transmitted to the Board with Mr. Thomas's letter under date the 29th November 1831. No mention of any charges against either of the Petitioners is to be found in any of the Monthly Returns of Persons charged with offences under this Regulation in that District. The Principal Collector was called upon in a letter dated the 18th April 1831 to state why these and other cases were omitted to be inserted in the Returns; but he has not complied with that requisition.'

'The Board in their Proceedings under date the 12th May 1831 in the case of Ramiah the head Sheristadar of Coimbatore entered into a detailed examination of the defects and irregularities which pervaded the conduct of that trial and commented at length on the neglect evinced by the Principal Collector both of the provisions of the Regulation and of the instructions conveyed in their circular orders of the 13th April and 19th June 1826. The same defects and irregularities and the same neglect of law and of orders are no less conspicuous in the proceedings now under consideration. The charges have not been properly reduced to writing and the answers of the accused have been taken in the same objectionable manner as was described in the 4th para of those proceedings. On reference to the record in the case of Butcha Row it would appear that the evidence of the Prosecutor and Witnesses having been taken at long intervals and in the absence of the accused he was sent for on the days noted in the margin, the proceedings read in his presence and his denial recorded. Seven cases were gone through in this manner on the 22nd and nine upon the 23rd of October and it is stated in his Appeal Petition that in no instance did the Collector examine the Witnesses in his presence. In like manner in the trial of Shamien his defence has been taken in seven cases on the 18th, in eight on the 19th and in seven on the 20th October the evidence against him having been previously taken during the course of a period extending to many Months. The injustice of this mode of proceeding is apparent.'

'The greater part of the cases to which these Appeals relate do not really embrace the charge of any offence described in Regulation IX of 1822, but are cases of alleged petty debts on account of articles delivered and consequently are only subjects for Actions in the Civil Courts. It was never contemplated that matters of this nature should be summarily investigated by Collectors under Regulation IX of 1822. To entertain and decide on such causes and torturing them into matters of criminal charge, to make them the occasion of adjudging not only debt but punishment, is a course of proceeding which obviously tends to encourage unfounded complaints against public servants, and as if such encouragement were not sufficient the Principal Collector, in most cases where bribes are alleged to have been given as well as where debt is claimed, has decreed that one half of the sum ordered to be levied from the accused shall be paid to the Complainant. The Board observe too from the terms in which the

'Principal Collector's decisions are expressed that a Panchayet apparently composed of individuals selected by himself sat in judgment in each of the cases now appealed against, in accordance with whose opinion the sentences are stated to be passed. This Proceeding is altogether irregular and unsanctioned by the Regulations and the Board are far from regarding it as adding the smallest weight to the authority of Mr. Thomas's decisions or making it in the slightest degree more probable they are correct. In several instances the witnesses appear to have been sworn after the defence was taken in many cases they do not appear to have been examined on oath at all and in one case the Board observe that a deposition is sworn to on the 22nd December 1830 ten days after the sentence had been passed.

Witness Subbroya Moodelly No. 31.

'The Board will now notice in detail some of the cases appealed against and they will first advert to the Proceedings against Bucha Row. It is not a little remarkable that according to the testimony of the witnesses against this person all the transactions which are made matters of charges against him would seem to have taken place about the same time, and that time not a very recent period but one which in the evidence is commonly described by the words "about three years ago" "that is, generally about three years before the commencement of the Principal Collector's Proceedings. In case No. 1 the accused would seem to be charged with having received a bullock of the value

of 20 8 0 from one Lutchemapitlay a Carnum who states that he gave this bribe in consequence of the delay of the Tahsildar issuing a Sunnud to put him in possession of his Office, he does not mention the date of the transaction, nor is any question put to him on this subject but a witness states that it occurred about three years ago. The accused in his defence says that he purchased the Bullock for 18 Rupees and adds "Peshcar Baulaujeerow who is my father-in-law was present at the time of payment." No inquiry is made into the truth or falsehood of this defence. The Collector in his decision observes that "the evidence of the father-in-law of the accused is hardly admissible," and with the concurrent opinion of the Panchayet adjudges that 41 Rupees being double the sum of Rupees 20-8-0 be collected from the Defendant and that the Complainant be paid the latter sum carrying the remainder to the credit of Government. The accused in his appeal petition states that on searching his house he has since found the receipt given him for the price of the Bullock. Case No. 2 appears to be a Suit for the value of certain

Rupees 57.

Ghee and Gram stated to have been supplied on promise of payment by the Complainant, one Butchagowden, to Butcha Row at the time of the marriage of his daughter about three years before the time of the inquiry. In his first deposition Butchagowden deposes that he had not been paid a cash but he afterwards admits the receipt of 14 Rupees in part payment. The Panchayet being satisfied as to the correctness of the charge the accused was again fined Rupees 86 one half to go to the Complainant the other to Government. This was merely a case of alleged debt, and therefore was not cognizable by the Principal Collector. That Mr. Thomas himself perceived it to be merely a suit for debt seems evident from the question put to the accused which contains the only statement made to him of what he was to defend himself against the question is as follows. "The complaint preferred by Butchagowda Menien of Numbeyoor stating that you owe him Rupees 43 the value of the Ghee, Horse Gram and Tovary &c., furnished you by him being read over to you. What answer do you give to it?"

'The Board will here observe that in many other instances the matter of charge or rather of trial without charge, is stated to the Defendant in a precisely similar manner, as an alleged debt.'

'In case No. 3 the accused appears to be charged with having received a bribe of 50 Rupees from one Nanjee Chitty. It is stated in the decision that there is no reason to disbelieve the statement of the complaint and with the concurrence of the Panchayet it is accordingly decreed that the Defendant pay a fine of 100 Rupees and that the Complainant be paid one half the

'above sum carrying the remainder to the credit of Government. It is admitted in the judgment that both Complainant and his Witness deposed before the Tahsildar that the bribe in question was given after Complainant was put in possession of his Manumship, whereas when examined before the Collector they deposed to have given the same previously to being employed, this gross self contradiction in the opinion of the Board renders the evidence unworthy of belief the arguments with which Mr. Thomas endeavours to explain away the contradiction appear to be of no force.'

'No. 4 is a Suit for Rupees 17 the value of certain Oil Seeds &c., stated on the 6th of April 1830 to have been furnished three years before and to have been still unpaid for the Defendant is sentenced to pay Rupees 34 being double the amount which the Principal Collector considers due to the Complainant.'

'No. 5 is a Suit relative to an unsettled account with one Patchalinga Chetty for Silk thread said to have been sold. In the sentence the defence of the accused is incorrectly quoted, without any evidence of corruption it is stated by the Principal Collector that "it appears evident that his" (the Defendant's) "intention was to usurp the amount" (of the alleged debt) "as a bribe" though in telling the accused when on trial what he had to answer, he had merely informed him that it was stated he owed the Complainant 34 Rupees for the value of silk thread furnished the Panchayet are said to be of the same opinion with the Principal Collector and the Defendant is adjudged to pay double the amount which the Chitty alleges to be still due to him.'

'The Board consider it unnecessary to comment on all the remaining cases in succession, but proceed to record such remarks on them as seem to be called for. In No. 9 the accused is adjudged to pay a fine of Rupees 30 for the alleged offence of having received certain cloths from one Padmanabiah on the occasion of his daughter's marriage.' 'No. 13 is a suit for 8½ Rupees the value of Rice supplied by one Rungavyengar.' 'No. 26 for certain Cloths and Dungary valued at Rupees 30. No. 20 is a dispute for an alleged balance on account of a Copper Basin. The accused in this case states that he paid the value of the Basin, Rupees 9, and took a receipt for the same. Mr. Thomas however at once decides that the said Basin was worth Rupees 20, and in concurrence with his Panchayet adjudges the Defendant to pay a fine of 22 Rupees one half of which is to be paid to the complainant. A further fine of Rupees 18 is ordered to be imposed should Defendant fail to produce the receipt and to prove the payment of Rupees 9 by attesting witnesses. Sentence has been thus passed in anticipation of the result of a contemplated future trial. Nos. 11, 21, 23, 24 and 25 are Suits for the value of Grain, Tamarinds, Oil Seeds &c., and No. 28 is a dispute about the value of a Horse. The sentence in No. 23 states that the complainant says that the Defendant owes him 117½ Rupees and proves the fact by the evidence of witnesses." 'But it does not specify any sum as adjudged to be paid by the accused, or as he is termed, and indeed with more propriety the Defendant, "it is adjudged that out of the sum that may be ascertained" "in a manner specified, deducting the amount already paid" (for the articles, it would seem the price of which is the matter in dispute) "the Defendant do pay the remainder sum together with an equivalent as penalty." 'When or by whom the subsequent trial should be made which is evidently necessary for the purpose of determining the essential point left to be ascertained is not stated. The sequel of the decision for it does not end with the passage which has just been quoted is no less strongly marked with irregularity and injustice. It is in these words "but if he" the Defendant "would produce the receipt which he says he is in possession of and if upon the perusal of it his defence appear to be admissible this award will be subject to a revision." It was not thought necessary to give the Defendant an opportunity of producing the receipt which might render his defence admissible, before judgment was passed.'

'Case No. 32 appears from the decision (for there is no statement of the accusation, not even in the form of a question put to the Defendant) to be a charge against Butcha

'Row of having caused certain lands to be omitted from the accounts, the produce of which amounted to Rupees 344-8-0 and of having received a bribe of 50 Rupees from one Coopyen. This case is one of great suspicion against the parties preferring the charge, in as much as they appear to have been themselves convicted some years ago by means of the Defendant and fined for the commission of the very offence which they now charge him to have participated in and moreover one of them (Soobyen) acknowledges that he took poison with the intention of killing himself when the fraud in which he was concerned was brought to notice. The decision "on this charge concludes as follows. Under the foregoing grounds a sum of Rupees 394-8-0 being clearly proved against the Defendant he is adjudged in conformity to Regulation IX, of 1822 to pay Rupees 789 being double the above sum and the Complainant to receive one half the amount." This sentence is illegal being at variance with the provisions of the Regulation cited in it. The only class of offences specified in the Regulation into which the omission of land from the Accounts, which is alleged in this instance, could be brought, is the 4th of those described in Clause 2nd of Section I; and what the Regulation empowers a Collector to do upon conviction of any person, of such an offence is not to adjudge him to pay double the value of the produce of the land omitted, but to "impose such fine not exceeding 500 Arcot Rupees, as may appear reasonable," the fine in default of payment being commutable for imprisonment for a limited period.'

'The Board consider it unnecessary to comment in detail on any more of the cases. Fifteen out of the 23 charges (if they may be so termed) in respect of which sentences have been passed against Shamiah are altogether cases of private debt, many of them of the most trifling nature but it would be a waste of time to particularize them. The reasonings of the Principal Collector throughout the decisions are most incorrect and unsatisfactory. The facts deposed to in the trials, and the answers of the accused are often grossly misstated and not one of the cases appears to have been inquired into in a proper manner. The Board annul all the sentences appealed against Butcha Row and Shamien respectively.'

'With reference to the complaint made by the Principal Collector in his letter of the 29th November transmitting the proceedings now under review, of the style of language adopted in the Appeal Petitions, and of the abuse of which they have been made the vehicle, the Board observe, that, of many of the allegations in these Petitions by which Mr. Thomas's conduct is impugned they have not the requisite information to enable them to pronounce on the truth or falsehood; but from what they do see of his acts in these proceedings they are not prepared to say that they think any of the statements made by the Petitioners should, without enquiry into them be regarded as unfounded merely on account of the highly reprehensible nature of the conduct which they ascribe to the Principal Collector. Many of the observations of the accused, bearing immediately on the proceedings held against them as shown by the record, appear to be just and pertinent. The Board regret to observe that the protracted delay of ten Months consumed in the examination of the charges, the excessive demand of security, at first of a lac and afterwards of 30,000 Rupees, the strict confinement to which the parties were subjected, the frivolous and vexatious nature of many of the charges, and the irregular and improper course pursued in their examination call for the severest animadversion and justify in a great measure the language applied by the Appellants to the Principal Collector's Proceedings.'

'The Board presume that none of the sentences have been carried into effect, but they desire that Mr. Thomas will report upon this point for their information without any delay.'

'Though the Board, in the exercise of the functions vested in them by the Regulations have thought it their duty to annul by their own authority the sentences passed by the Principal Collector of Coimbatore in the cases which have now been under consideration, yet they deem

'it proper to submit their present Proceedings together with all the documents they have had before them in these cases, to the Right Honorable the Governor in Council both on account of the importance of the subject itself in respect of the view taken by the Board of Mr. Thomas's conduct, and also because his proceedings in these cases appear to the Board to be of the same character with his proceedings against the Sheristadar Ramiah which have been referred by the Board for the orders of the Right Honorable the Governor in Council.'

334. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 5th March.

7th in Cons., 7th May 1832. 335. With reference to the foregoing Proceedings we submitted to the Chief Secretary for the purpose of being laid before the Right Honorable the Governor in Council the letter from the Principal Collector noted in the margin with the following observations.

"As all the papers received from the Principal Collector in the cases to which his letter as well as the abovementioned Proceedings of the Board specially relate have been transmitted to Government, it is not at present in the power of the Board to follow him through the detail of his comments on the Board's Proceedings, and defence of his own, in those cases, and perhaps would be unnecessary to do so, if they had the means. They, however, feel themselves called on to offer a few observations. The paragraphs of Mr. Thomas's letter which contain passages particularly referred to will, for facility of reference, be noted in the margin."

"The Board learn from this para that their Proceedings of the 12th of May 1831 which were transmitted to Government, relative to thirty* cases in which sentences had been passed by the Principal Collector under Regulation IX of 1822, on Ramiah, Head Sheristadar of Coimbatore and which had been brought before the Board by Appeal, were communicated to Mr. Thomas, and that in a communication to Government of the 6th July" he "submitted a full and detailed reply" to the Board's observations. The Board think it proper to state merely for the purpose of precluding misapprehension, that until the receipt of the present letter from Mr. Thomas they had no knowledge of these facts."

"In the Board's Proceedings of the 16th February they stated, without comment, the fact that the Petitions of Appeal, which were dated the 22nd December 1830 and 8th January 1831 had been only transmitted to them with Mr. Thomas's letter of the 29th November last. His statement of the cause of the delay is contained in his letter of the 19th November last, herewith transmitted. The expeditious disposal of Appeals is of so great importance that if Mr. Thomas found it impracticable with the means at his command to furnish translations without so great a delay, the Board think he ought to have brought the circumstance to their knowledge at an early period with the view of obtaining assistance. They remark, however, that no necessity either for such delay or for aid to prevent it, could occur, if their view* of the duty of the Collectors, in regard to the exercise of the functions vested in them by Regulation IX of 1822, were to be acted on."

"In the reason assigned by the Principal Collector for not inserting the cases of the Tahsildars in the Monthly Returns, the Board see no justification of that omission. They observe too that, from whatever cause it arose in the first instance, he ought to have supplied it upon

"being informed that he had erred, whereas he paid no attention to the repeated calls of the Board for explanation—his conduct in this respect, and generally in regard to these Returns, was reported to Government in the Board's letter of the 14th July and their Proceedings of the 29th August 1831. The omission has to this day never been supplied; and the Board do not know what or how many charges may have been advanced and investigated under Regulation IX of 1822 in this District, and against the same persons, besides the cases brought before them by Appeal."

"Mr. Thomas takes a review of the steps by which the charges against Ramien and persons connected with him were brought forward, and from it draws an inference in these words." "I am not aware therefore of the existence of any motive which could in any way bias my judgment or offer impediments to the fullest and most impartial inquiry. I have deemed it proper to bring these circumstances to your notice lest I should be considered in the character of an Accuser and Prosecutor, anxious to find ground for condemnation, and lest my proceedings should be viewed in a light which would give them a colour not belonging to them."

"The Board do not perceive that in any of their proceedings any improper motive is imputed to Mr. Thomas; they founded their condemnation of his proceedings not on any preconceived opinion of his having been biassed, but on the Records which he transmitted to them of the investigations he had made and the sentences he had passed in the cases which were appealed. But his account of the origin and early history of these trials is so defective that the Board feel themselves called on to say a few words in order to place the matter in a fuller and clearer light. It is true that he was as he says, directed by the Board under orders from Government soon after his appointment to his present situation to enter into an investigation respecting the Sheristadar's conduct, but the orders of Government (which were communicated by the Board to Mr. Thomas) commenced with stating that information had been received from the Principal Collector of Coimbatore that is Mr. Thomas himself that there was every reason to believe the complaints which had from time to time been preferred against Ramiah the Head Sheristadar in that District to be well founded." "Moreover the Board's Proceedings of the 15th December 1828 to which Mr. Thomas refers, were only communicated to him by the Board's Secretary's letter of the 22nd February 1830 in obedience to, and together with, the same orders from Government. Again, in a letter written little more than a month after those orders were transmitted to him, at a time when, as the Board believe, (but the fact so far as regards the cases appealed can easily be ascertained by a reference to the records now in the possession of the Government) he had not commenced his inquiry under Regulation IX of 1822 in a single case, or even received any one of the complaints by which, according to these records, the charges were brought forward he says "I shall now proceed as briefly as possible to notice these features of mismanagement and corruption on the part of the Head Sheristadar which are most prominent and which I beg to state it is in my power from documents already in my possession or forthcoming most fully to prove." "He then goes to give a summary view of the various and extensive frauds and peculations which he had satisfied himself had been committed. How far those representations and more particularly the above cited assertion of the power of the Principal Collector to prove them by documentary evidence, are borne out by the subsequent Proceedings, the Board leave to the Right Honorable the Governor in Council to judge. They do not mean to say that because he had hazarded such statements and representations he afterwards endeavoured to maintain them at the expence of truth and justice, and they consider it due to him to recall to the

"recollection of Government that his last cited letter was written in reply to a reference made to him for his opinion on the claim of Ramien to some distinguishing mark of approbation from Government or the Honorable the Court of Directors. But they think that when he set himself to inquire, from a retrospect of his own conduct and of the circumstances under which he had acted, whether it was possible that in carrying on these inquiries his mind should have had any bias against the accused, it might have been expected that he would take some notice of the particulars which have now been brought into view."

"Having referred to the Principal Collector's letter of the 31st March 1830 the Board cannot help observing that the statement it contains in the 2nd para of the Principal Collector's apprehension, that Ramien has greatly misconducted himself "during the last two or three years" "is not a little remarkable when considered with reference to the distant periods which have since been assigned for the occurrence of the alleged transactions which have been made matters of specific charge and inquiry. It was to have been expected that if the Sheristadar was addicted to malpractices they would have become both more frequent and more extensive as he advanced with impunity in his career of corruption and peculation. Mr. Thomas's own opinion at the time he wrote this letter appears to have been that such was actually the case and if the recent offences were the most numerous and grave, it is certain that they must also from the very circumstance of their recentness have been the most easy to be established by true evidence, and in every respect the fittest to be made subjects of particular investigation. But the Right Honorable the Governor in Council will recollect that in most of the twelve cases on which the Board last reported the time of the alleged transaction was so distant as six or seven years from the present period or four or five years from the time when Mr. Thomas wrote, while in one instance it was nine years ago, and in two instances it was ten years ago, that is, eight years before the commencement of Mr. Thomas's Proceedings."

"The Principal Collector admits that if his Proceedings had been conducted in the manner described in certain passages which he quotes from the Board's remarks, they would have been unjust. But his statements do not lead the Board to believe that these passages are in any respect erroneous."

"He says the witnesses were examined by himself, or the Tahsildars" "on the dates specified in the record, when the accused parties were not present; and as authority for this mode of proceeding he refers to the orders of Government under date the 2nd June 1826. Now those orders do leave it "to the discretion of Collectors, in cases requiring the same, to take evidence without the knowledge of the accused" "but they at the same time render it imperative on Collectors" "in every case of this kind, eventually to submit the evidence taken in the manner above described together with written charges founded thereon to the party accused, and after receiving his answer thereto, to afford him an opportunity of rebutting the charges by counter evidence or of cross examining the witnesses against him or their previous depositions." "And it has appeared to the Board that Mr. Thomas deviated very materially from these directions."

"But while the Board, in what Mr. Thomas has now advanced, see no disproof of the irregularities before imputed to his Proceedings, they find that he committed other irregularities of which they were not aware. Though the Board have not the records of the trials before them they have no hesitation in stating from recollection (what the Government can easily verify by inspection) that it does not appear from those records by whom the evidence

was taken. The Proceedings had professedly been conducted by himself, and no mention was made of any exceptions. The Board, however, are now informed that all the witnesses were examined by himself "or the Tahsildar" "For aught the Board know then, the greater part of the evidence, or indeed the whole of it, may have been taken by a Tahsildar. Even if Mr. Thomas had been warranted in delegating to a Tahsildar the duty of taking it, the fact of his having done so ought certainly to have been made apparent on the face of the proceedings; the name of the Tahsildar ought to have been stated; and it ought to have been shown what examinations had been conducted by him, and what, if any by the Principal Collector. But the Board do not know by what authority Mr. Thomas can have considered himself warranted to delegate that duty in the cases in question to a Tahsildar, for they cannot suppose that he regarded them as coming under Section IV of Regulation VII of 1828, which empowers Collectors to refer for investigation to "their Tahsildars, within their respective Tahsildaries" "all cases of a petty nature cognizable by themselves under Regulation IX 1822."

"The Principal Collector affirms that the allegation in one of the Appeal Petitions, that in no instance did the Collector examine the witnesses in his (the accused's) presence" is utterly groundless and false! On this the Board are constrained to remark that not only did that allegation, whatever degree of importance might belong to it, appear to be supported by the record of the Principal Collector's Proceedings, but it now appears to them to derive further support from the general account given by him in his present letter of the manner in which those proceedings were conducted. If Mr. Thomas rests his affirmation on what he has on the same paragraph asserted, that the whole of the evidence was read out and the witnesses sworn to it, in the presence of the accused, after it had all been taken and recorded, it appears to the Board to be clear that he only denies the allegation of the Petitioner in a sense different from that which it was obviously intended to convey, and which alone indeed is expressed by it. On the other hand if he means, that, not merely such a procedure as has now been described, but the actual examination by himself of witnesses against the accused, by putting questions to them respecting the acts charged and taking down their answers, took place in the accused's presence, it is strange that the record should not have shown the fact to the Board, and still more strange that even now he has not pointed out or specified a single instance of an examination so taken."

"With reference to the Statement of the Principal Collector that "the cases against the two persons Butcha Row and Shamien occurred in a Talook distant from the Hoozoor Station," meaning, as the Board understand the Talook of Suttamungalum, the Board beg to state that it appears from the list of Servants in the Civil Auditor's Office that Butcha Row was formerly

* NOTE.

Since this letter was written the Board have been informed by their Acting Secretary, who was at the time Acting Sub Collector of Coimbatore, and in charge of the Talook of that name that Butcha Row was appointed Tahsildar of that Talook in the month of July 1828.

"Tahsildar of Suttamungalum; that he filled that situation on the 30th of April in each of the years 1826, 1827 and 1828, but that on the 30th of April 1829 he was Tahsildar of Coimbatore, having been removed to the Hoozoor Station in the course of the year which ended on that day. The Board do not know how long before. It would appear then that for the last year of his service, and probably for a longer* time, Butcha Row's charge was the Talook of Coimbatore. It is therefore remarkable that all the cases against him should have occurred in a distant Talook, as well as at a distant time. It is also remarkable that all the cases against these two persons should have occurred in one and the same Talook; for though they had been successively employed there, they had both served in other Talooks also."

"It is astonishing that the Principal Collector should pay no regard to the distinct specification in Section II Regulation IX of 1822, of the offences cognizable by Collectors under that law, and should seem to think himself

"warranted in acting on his own notions of the tenor of its preamble in despite of its clear and express enactments."

"The Board quite agree with the Principal Collector in the opinion that a bribe can be given in the manner he describes; but he is in error when he considers the observations on which he is commenting to be at variance with that opinion. He seems not to know, or at least not to consider, that before any man can be lawfully punished as having taken a bribe in this or any other way, it is necessary, first, that the fact not only of his having received something but of his having received it as a bribe should be distinctly charged against him, and secondly, that it should be proved."

"It is necessary to bear in mind that two years have now elapsed since the words about 'three years ago' quoted by the Principal Collector in this paragraph were employed by the witnesses to indicate the period when the transactions made matters of charge took place. The Principal Collector to account for the remarkable occurrence of this uniform statement respecting time in so many various charges against Butcha Row, states that he was employed as Tahsildar in 'the Talook where these cases originated for only a short period.' Supposing this Statement to be correct, it affords no satisfactory explanation of the circumstance, adverted to, since whether at Suttamungalum, the Talook to which Mr. Thomas evidently alludes, or elsewhere in the District of Coimbatore, the man, there is no doubt, was employed for many years in the public service, and in the same capacity, namely that of a Tahsildar. But as has already been observed, according to the Statements received from the District by the Civil Auditor, he was Tahsildar of Suttamungalum, on the 30th April of each of the three years 1826, 1827 and 1828."

"As it is provided by Regulation IX of 1822 that the inquiries which it authorizes shall be 'summary' and as the rules established for the conduct of them have accordingly been framed with due attention to that object, and are few and simple, and only such as have been deemed indispensable to the ends of justice, the Board are of opinion that the neglect of them is therefore the more inexcusable. In regard to the reduction of the charge to writing, Mr. Thomas greatly errs in treating their observations as if pointed against a mere absence of 'formal legal precision.'"

"If the award of the Principal Collector was given, as he states, without reference to the testimony of the witnesses here particularly alluded to, it seems strange that he should have considered it necessary or proper to swear them to the truth of it after the only opportunity, by his own account, given to the accused, of making a defence was passed; and that, himself regarding that evidence as so objectionable, that he allowed it no weight in his own mind, he should nevertheless have left the authority before which his proceedings were brought by Appeal to the chance of forming their judgment in the case without discovering that there was any particular ground of objection to the testimony in question. But the supposition that the decisions of the Principal Collector were in all instances formed without regard to such testimony appears, on reference to the 9th paragraph of the Board's proceedings of the 12th May 1831, to be at variance with the records furnished by himself."

"The translations were furnished to the Board by Mr. Thomas himself, and the records will shew by whom the correctness of them has been certified. That there may not possibly be some points of minor importance in which the Proceedings appear more objectionable in the English than in the Tamil language the Board will not affirm; but it certainly must be vain to attempt to account in this way for any material part of the great defects and irregularities pointed out by the Board."

"The Board see no reason from what is here advanced by the Principal Collector, to adopt any other opinion respecting the employment of a Panchayet in these cases, than that which is expressed in the 5th para of their Proceedings of the 16th of February last."

"The observations made in para 7 of the Principal Collector's letter are applicable to this para also. One argument which he here employs in defence of the course he pursued appears to be singularly unhappy, in as much as it is founded on an assumption that the Regulations which provide for summary investigations do not admit of a hearing in appeal, but require the matter to be investigated de novo before a second or further decision is passed" whereas the very proceedings against which he remonstrates were held in appeals expressly provided for by the Regulation, and in regard to which the Regulations have further expressly provided for passing second or further decisions without any further investigation."

ANNULING THE SENTENCE PASSED BY THE PRINCIPAL COLLECTOR UNDER THE PROVISIONS OF
REGULATION IX OF 1822 AGAINST DAVASIGAMANY PILLAY LATE TRANSLATOR ON THE
ESTABLISHMENT OF HIS OFFICE.

336. On the 8th September we submitted to Government the following Extract from our Proceedings under date the 30th August 1832.

Read again the letter from the Acting Principal Collector of Coimbatore dated the 1st Instant, submitting an appeal Petition from DAVISAGAMANY PILLAY late Translator on the Establishment of his office, against a decree passed by the Principal Collector under the Provisions of Regulation IX of 1822, together with a copy and translation of the record of the trial of the case.

Read also again the letter from the Principal Collector dated the 10th Ultimo, submitting explanations with reference to a separate Petition addressed to the Board by DAVISAGAMANY PILLAY, complaining that he has been unjustly dismissed from his situation and of the hardship he has suffered in consequence of the delay in inquiring into charges of fraud preferred against him.

The appellant has been convicted by the Principal Collector of having corruptly received from one Nacheemootoo Pillay, the sum of Rupees 100, under the pretext of procuring his re-appointment to the situation of Curnum of the Village of Arasalore, from which he had been suspended, and sentenced to pay double that amount, viz., Rupees 200.

The complaint of Nacheemootoo Pillay is dated the 19th Aune of the year Vekrotee, corresponding with 1st July 1830, but does not specify when the alleged bribe was given; the case was in the first instance inquired into in the absence of the accused by a committee of Cutcherry servants, on the 3rd and 4th July 1830, and in the month of November of the following year, 16 Months after the Prosecutor and Witnesses for the prosecution, were brought before the Assistant Collector, when the declarations formerly given by them were read over, and they were required to depose to the correctness of the Statements contained therein, previous to their examination by that officer; which is confined to a few leading questions. The witnesses are two in number, one is said by the Appellant to be a near relative of the complainant, and who at the time of giving his evidence was under suspension from the situation of Curnum of another Village, but to which he has since been restored states that he accompanied Nacheemootoo Pillay, to DAVISAGAMANY PILLAY'S house and was present when the bribe was given. The other Witness deposes that he negotiated between the parties, and became security for the

'payment to Davasigamany Pillay of the sum mutually agreed upon. The accused was not called upon in the presence of an European Officer to answer the charges brought against him till the 12th December 1831, when the examinations already taken were read over to him, and his denial of the charge recorded; a further delay occurred before sentence was passed by the Principal Collector, whose decision bears date the 19th January 1832, being one year and a half subsequent to the commencement of the proceedings against the accused.'

'Under the circumstances of the trial of this case, the evidence of the witnesses appears to the Board to be unworthy of credit. The witnesses were never at any time confronted with the accused, who has been deprived of the advantage of cross examining them, and they have not been subjected to a searching examination by the officer conducting the trial. Moreover neither the complainant nor the witness to the alleged bribe, can state the date of the transaction, nor even the month in which it occurred. It is very unlikely that the accused should openly accept a bribe in the presence of a stranger as the witness was to him, and it seems highly improbable also that Chellamoottoo, a Carpenter Maistry became security in the amount of 100 Rupees, for the payment of a bribe by the Complainant a mere casual acquaintance. The circumstances connected with the suspension and reinstatement of the complainant in the Curnumship of his Village should have been adverted to. The Appellant states that the petition to Mr. Sullivan of Nachemoottoo Pillay to be restored to his situation was referred by that Gentleman to the Amildar of the Talook, who made a report on the subject, on the consideration of which, and in concurrence with the opinion of the Sheristadar, who was consulted on the occasion, he was reinstated. A reference to the records, would at once have shown whether there is any probability of truth in the accusation against Davasigamany Pillay. On these grounds the Board consider the evidence not trustworthy and the charge not proved. They therefore annul the sentence passed by the Principal Collector in the case.'

'The Board consider the extraordinary delay of one year and a half which has occurred in disposing of this case to be quite unjustifiable and a great hardship to the accused. The examination, such as it is, might have been gone through in a few hours, and the Board can see no reason why the decision might not have been passed within a month after the complaint was received. The subsequent detention of the accused and his being required to attend at different periods at distant parts of the District appear to them unwarrantable and oppressive. The Board have further to notice the neglect of the Principal Collector in not forthwith submitting to the Board Davasigamany Pillay's appeal Petition as required by the Regulations it is dated the 10th March 1832 and was not forwarded to the Board till expressly called for, when it was laid before them by the Acting Principal Collector upwards of four months after it was prepared.'

'Ordered that in pursuance of the instructions contained in a letter from the Secretary to Government in the Revenue Department dated the 7th September 1830, a copy of the above proceedings be submitted to the Right Honorable the Governor in Council.'

337. A copy of the foregoing Proceedings were communicated to the Principal Collector on the 4th September.

ANNULING THE SENTENCE PASSED BY THE PRINCIPAL COLLECTOR UNDER THE PROVISIONS OF
REGULATION IX OF 1822 IN 41 CASES AGAINST SEENEVASA ROW LATE TAHSILDAR
OF CAROOR.

338. On the 18th September we submitted to Government the following Extract from our Proceedings under date the 10th of that month.

Proceedings, in Cons., 10th
Sept. 1832.
In Cons., 30th July 1832.

'Read 2 letters dated 13th April and 17th May and enclosures from the Principal Collector of Coimbatore forwarding an appeal Petition from Seenevasa Row, late Tahsildar of Caroer.'

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'The Board proceed to record the result of their consideration of the proceedings held on the trial of this person in the 41 cases to which the appeal refers.'

'They regret to observe in these Proceedings irregularities similar to those which have been already noticed in the Proceedings of the Principal Collector of Coimbatore in the appeals from his decisions passed under the provisions of Regulation IX of 1822 against Ramiah Head

Proceedings, 12th in Cons.,
12th May 1831.

Do. 16th in Cons., 16th
Feby. 1832.

Do. 5th in Cons., 5th
April 1832.

'Sheristadar and Shaminien and Butcharow two Tahsildars. The following particulars especially demand notice. The trial before the Principal Collector took place in February 1831, but it appears that a previous investigation was made by the Tahsildar of Caroer in April 1830 when depositions were taken in writing from the persons examined. When these persons were brought before the Principal Collector in February 1831, they were not in the first instance confronted with the accused, and examined anew in his presence, but their former depositions were read over to them in his absence, and they were required to state whether or not they were correct. It was not until they had heard those depositions that the accused, although at hand and ready to appear, was admitted and allowed to question them. The Board think it is with reason the accused in his appeal protests against this course of proceeding observing that it enabled the Complainants and Witnesses 'to recollect properly the facts which each individual deposition contained in order that they might not state anything to the contrary when they were confronted with him,' although the accused was present in the latter stage of the proceedings, and made his defence in most of the cases, some were tried entirely in his absence and sentence passed without hearing his defence. The Principal Collector observes that the accused did not attend on the trial of these cases, as if he had been a free agent, whereas he was actually under restraint at the time in the charge of peons. The accused says he was not summoned however this may be it was plainly in the power of the Principal Collector to procure his attendance and it was his duty to do so. The accused affirms that in the trial of

There were originally 45
charges, but sentences in only
41 were passed against the
appellant and against which he
protested.

'one case he was forced to retire, because he asked questions which the Principal Collector did not approve. A cursory view suffices to shew that the whole 41 complaints have the appearance of concerted design. The style and mode of argument, the nature of the evidence produced, and the redress sought are similar in all, and in all the omission of dates is alike remarkable.'

'Considering the circumstances under which the charges were got up, the nature of the charges and of the evidence, the mode in which the evidence was originally procured and recorded, the extremely irregular and unjust mode of trial afterwards followed, and the absence of anything like scrutiny in the examinations before the Principal Collector, the Board think that little credit could be given to the evidence even if it were full, precise, and consistent, but on the contrary it is defective and loose, and frequently inconsistent and contradictory, and in no case is the date of the alleged transaction fixed.'

'There are three Witnesses, named Syed Rowten, Ramakistnah Chetty and Tumby Gounden, brought forward to prove a majority of the cases. The Principal Collector plainly states these three persons to be aiders and abettors of Seenevasa Row and agents to receive Bribes in his behalf, and yet in admitting their evidence against him Mr. Thomas most unaccountably adds that their testimony is particularly worthy of belief from the respectability of their characters.'

'The sentences of the Principal Collector award generally to the complainants the amount alleged to have been paid by them respectively as a bribe to the accused. Under the circumstances there seems strong reason to suppose that the hope of this reward was the inducement which led them to make the charges.'

'Having maturely considered the whole of the Proceedings the Board are of opinion that there is not satisfactory proof in any one case to support the sentence passed by the Principal Collector. They resolve accordingly to annul the sentences in the 41 cases which are the subject of appeal whereby the accused was ordered to pay Rupees 7,126.'

'If the Principal Collector has attached any of the appellant's property he will cause it to be restored immediately, and will forthwith release him from restraint.'

'The Principal Collector having by the sentences passed by him in the cases under consideration awarded to the complainants generally half of the amount adjudged to be paid by the accused, the Board deem it proper to express their opinion that the awarding to the complainants on charges of bribery the amount of the sums stated to have been paid by them as bribes is illegal, as it is obviously objectionable in principle. They think cases of bribery are not contemplated in Section XII Regulation IX of 1822, and moreover that orders for the payment of money under that section cannot be passed without the previous approval and sanction of the Board of Revenue.'

'The Board observe that the appeal Petition of Streonevasarow is dated 21st May 1831 and that it was not forwarded by the Principal Collector until the 13th of April last, during the whole of which period, nearly a year, the accused was kept under restraint, and that he has been under restraint from the 22nd March 1830 until the present time being 2 years and 4 months.'

'The Board cannot close these Proceedings without expressing their surprise and regret that Mr. Thomas should have forwarded the appeal without a single comment. However strange some of the assertions of the appellant may appear and however exaggerated they may ultimately prove to be, the Board think that the Principal Collector was bound to explain or deny his statements. Amongst the subjects of complaint on the part of the appellant are the following—that some of the Accusers, Witnesses, and the Panchayetdars were his enemies, that others were persuaded and maltreated to induce them to make complaints, that Depositions were taken twice from the same parties if the first were in favor of the accused; that the Appellant's family were confined; that the Appellant himself was seized and taken into the presence of the Principal Collector who told him that if he would confess that he had bribed Ramiah he might return to his duty; that he was confined strictly at a place distant from the Talook where inquiries into his conduct took place; that his property was ordered to be attached before he was tried; that he was required to give the enormous security of one Lac of Rupees which was subsequently reduced to 30,000; that proclamations were issued inviting complaints against him—that in particular a most respectable Moneagar named Tavenugownden was disgraced and confined so that he grew sick whereupon the Tahsildar became frightened and sent him to his house under the custody of a Peon, but he no sooner arrived there than he died; that certain Moneagars and Curnoms were suspended from their situations for not giving evidence against him; that the Tahsildar Latchmenarajah who was appointed to examine evidence against him broke into the Appellant's house at Caroor; that Appellant was strictly confined without being allowed to bathe his head, that no one was allowed to speak to him, Bramins were not allowed to enter his house for the performance of ceremonies, that he was not allowed to communicate with his family.'

'Resolved that a Copy of these Proceedings be transmitted for the information and guidance of the Principal Collector of Coimbatore.'

'Resolved also that these Proceedings with the Papers alluded to be submitted to the Right Honorable the Governor in Council.'

339. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 18th September.'

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APPOINTMENT OF COMMISSIONERS TO REVISE THE PROCEEDINGS IN THE CASE OF RAMIAH HEAD SERISTADAR.

From the Ag. Secy. to Govt.,
in Cons., 29th October 1832.

340. On the 23rd October we received the following letter from Government dated the 19th October 1832.

"The Right Honorable the Governor in Council has had under his consideration your Proceedings on the several charges against Ramiah Head Seristadar of Coimbatore submitted with your letters to Government of dates as noted in the margin, and has seen sufficient in the papers therewith submitted to satisfy him of the corrupt and dishonest conduct of Ramiah and of the necessity of not permitting such an offender to escape with impunity in consequence of any informality in the mode of conducting summary inquiries under Regulation IX 1822 or from any misconstruction of the Provisions of that Regulation. He has therefore appointed commissioners to revise the Proceedings of the late Principal Collector of Coimbatore in the case of Ramiah, and to make further investigation in conformity to the enactments of Regulation VII of 1828 and a copy of the instructions furnished to them is herewith transmitted for your information."

"When the report of the Commissioners shall be laid before the Right Honorable the Governor in Council, he will determine what ulterior proceedings shall be held in the case of Ramiah, but in the meantime he has come to the conclusion that it is absolutely necessary for the credit and welfare of the Public Service that he should be dismissed from his office of Head Sheristadar. To this effect you will be pleased to instruct the Principal Collector without delay and direct him to pay such part of the salary of the office as may have been kept in suspense to the persons by whom the duty has been discharged."

341. The following is a copy of the instructions to the Commissioners which accompanied the foregoing letter.

"I am directed to acquaint you that the Right Honorable the Governor in Council has been pleased to appoint you to be Commissioners under Regulation* VII of 1828 to revise the Proceedings of the Principal Collector of Coimbatore in the case of Ramiah the late Head Sheristadar of that Province and to make further investigation in conformity to the enactments of that regulation."

"You will be pleased also to submit your sentiments as to the expediency of modifying or rescinding altogether the provisions of Regulation IX 1822 and to transmit to Government the Draft of such rules as you may propose to substitute for them."

342. With reference to the above we received a letter from Government dated 2nd November 1832 desiring that the record of the original Proceedings of the Principal Collector in all and each of the cases against Ramiah might be furnished to the Commissioners without delay and returning such of those Proceedings as had been forwarded to the Government.

343. We received in a letter from the Acting Secretary to Government dated 7th December the following Extract from the minutes of consultation under the same date.

* From the Actg. Secretary to Govt., in Cons., 13th December 1832.

Extract from the Minutes of
Consultation, under date the
7th Decr. 1832.

"Read the following letter from the Commissioners appointed
"to revise the proceedings of the Principal Collector of Coimbatore
"in the case of Ramiah the late Head Sheristadar of that province."

"We have the honor to acknowledge the receipt of your letter of the 19th Ultimo, inform-
"ing us that we were appointed Commissioners under clause third
"Section VI Regulation VII 1828 to revise the proceedings of the
"Principal Collector in the case of Ramiah Head Sheristadar of
"Coimbatore."

"In furtherance of these instructions we request that the Right Honorable the Governor in
"Council will direct us to be furnished with the entire record of the case in question, together
"with the petition of appeal presented by the defendant to the Board of Revenue, and the
"proceedings of the Board thereon."

"We also beg leave to suggest that instructions may be conveyed to the Principal Collector
"of Coimbatore to furnish from the records of his office all papers connected with the case
"which we may from time to time require, and to afford such other assistance as may be neces-
"sary at our requisition."

"Resolved that copy of the foregoing communication be furnished to the Board of Revenue
"for their information and guidance."

To the Chief Secy. to Govt.,
in Cons., 13th Decr. 1832.

344. In reply to the foregoing we addressed the following letter
to the Chief Secretary to Government under date 13th December.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated
"the 7th Instant, transmitting an Extract from the Minutes of Con-
"sultation of the Right Honorable the Governor in Council under that
"date."

"This Extract comprizes a letter from the Commission appointed to revise the proceedings
"of the Principal Collector of Coimbatore in the case of Ramiah the late Head Sheristadar of
"that District, wherein they request that they may be furnished with the entire record of the
"case, together with the Petition of Appeal presented by the Defendant to the Board, and the
"Board's Proceedings thereon, which, letter has been furnished for the
"information and guidance of the Board. I am directed to state that
"in conformity with the directions contained in Mr. Secretary Stonhouse's letter of the 2nd Ultimo,
"the entire original record of the trial as received from the late Principal Collector including
"the depositions of Witnesses and the proceedings held by that officer together with the original
"petition of appeal addressed to the Board by Ramiah, were forwarded to the present Principal
"Collector on the 19th Ultimo, for the purpose of being laid before the Commissioners. Refer-
"ring to clause 3 Section XV Regulation IX of 1822, and clause 3 Section VI Regulation VII
"of 1828 the Board are doubtful whether it is the intention of the Right Honorable the Governor
"in Council that a copy of their proceedings containing their observations in the case, should
"be communicated to the Commission, and they request to be favored with instructions on this
"point."

"In the event of this question being determined in the affirmative, I am desired to suggest,
"with the view of avoiding the necessity of making another copy of the voluminous proceedings
"in question, that the copy which was laid before the Government may be transmitted for the
"temporary use of the Committee, and which of course will be returned to the records of Govern-
"ment when the business of the Committee ceases."

345. In reply to the foregoing we were informed that the Right Honorable the Governor
in Council considered that it would not be advisable that we should
furnish the Commissioners with copy of our proceedings on the Appeal
Petition of Ramiah late Head Sheristadar of Coimbatore but that it
would be competent to the Commissioners to apply to us for information on specific points should
they require it.

From the Ag. Secy. to Govt.,
in Cons., 20th Decr. 1832.

346. In a letter from Government dated 14th December 1832
we received the following copies of letters addressed under the same
date to Mr. H. Vibart and Mr. G. D. Drury.

"I am directed to acquaint you that the Right Honorable the Governor in Council has been
"pleased to appoint you to be one of the Commission of which Mr.
"Wheatley and Mr. Robertson are the other members, to revise the
"proceedings of the Principal Collector of Coimbatore in the case
"Ramiah the late Head Sheristadar of that province and for the purposes stated in the
"accompanying copies of letters which have been addressed to the Commissioners under date
"the 19th October last and 30th Ultimo."

"I am directed to acquaint you that the Right Honorable the Governor in Council has
"deemed it expedient, in consideration of the heavy duties devolving
"on you as Principal Collector of Coimbatore which must necessarily
"require your undivided time and attention, to relieve you from the
"duty of the Commission to which you were appointed by my letter of the 19th of October last."

347. In a letter from the Acting Secretary to Government dated
21st December we received the following copy of a letter addressed
under the same date to the Commissioners.

"I am directed to acknowledge the receipt of your letter under date the 8th Instant, and
"to acquaint you that the Right Honorable the Governor in Council
"is pleased to authorise the release of Ramiah from restraint and
"approves of your recommendation that the Principal Collector of
"Coimbatore, should depute two peons to observe Ramiah's proceed-
"ings without exercising any restraint upon his person."

348. On the 4th January 1833 we were informed that the Right Honorable the Governor
in Council had been pleased to relieve Mr. A. Robertson from the
duty of the Commission to which he was appointed by Mr. Acting
Secretary Stonhouse's letter of the 19th October last.

349. In a letter from the Secretary to Government dated 4th January 1833 we received the
following copies of letters which had been addressed under the same
date to the Principal Collector of Coimbatore and to Mr. H. Vibart
Commissioner, &c. for our information.

"I am directed to acquaint you that the Right Honorable the Governor in Council has been
"pleased to appoint Mr. H. Vibart sole Commissioner for investigating
"the several charges connected with the case of Ramiah, but as it is
"highly desirable that the excitement which prevails and has for a
"considerable time prevailed in Coimbatore respecting these proceedings should with all practi-
"cable despatch be allayed, it is considered that the ends of public justice would be effectually
"attained by limiting the enquiry of the Commissioner to such cases as upon due deliberation

"you may regard as most important and most likely to establish or disprove the allegations against Ramiah's character. You will therefore be pleased to forward as many charges of this nature as you may consider expedient, (selecting them from the papers already furnished to the Commission) to Mr. Vibart, who with the view of expediting the enquiry will be desired to repair to Coimbatore; and that his detention there may not be prolonged, you are requested in communication with him to prepare the parties and records at such time as may be most convenient to himself to enable him to proceed to their trial as soon as possible after his arrival."

"I am directed to acquaint you that the Right Honorable the Governor in Council has been pleased in accordance with clause 3rd, Section VI, Regulation VII To H. Vibart Esq., 4th Jan'y. 1833. "1828, to appoint you sole Commissioner for the investigation of the proceedings held by the late Principal Collector of Coimbatore against Ramiah. With the view of bringing the enquiry as quickly as possible to a close, Mr. Drury has been directed to select and forward to you such of the original charges as he may consider most deserving of examination, and the Right Honorable the Governor in Council considers it indispensable that the actual inquiry should be held at Coimbatore at which place Mr. Drury will make arrangements that the parties may be in attendance at any period most convenient to yourself. The Right Honorable the Governor in Council trusts that under these circumstances the investigation will not detain you in the low country more than a month, and you can then return to the Neelgherries for the purpose of preparing your record and report of the cases and transmitting the same to this office."

MEMORIAL FROM RAMIAH LATE HEAD SHERISTADAR.

350. In a letter from Government dated 23rd October 1832, we received a copy of a Memorial from Ramiah Head Sheristadar of Coimbatore, and were desired to state whether we had seen reason since the date of our report on the charge of conspiracy advanced by Mr. Sullivan against our late Head Sheristadar Ramchundra Row, and the late Sheristadar of Coimbatore Govind Row to change our opinion on any, and what, part of the information which was then before us, either in respect to the merits of Ramachundra or the mis-conduct of Ramiah.

To the Chief Secy. to Govt., in Cons., 15th Novr. 1832.

351. To the foregoing letter we submitted a reply to Government under date 15th November to the following effect.

"I am directed to state that the present Members of the Board have not seen reason to dissent in any respect from the opinion expressed in the report referred to regarding the merits of Ramchundra Row on the information which was then before the Board and that nothing has subsequently come to their knowledge which tends to raise any doubt of the justness of that opinion."

"On reference to the proceedings of the Board under date the 15th December 1828, it will be found that they did not, on the information then before them, express a positive opinion as to the misconduct of Ramiah, but that on a consideration of the nature and circumstances of the charges which had been preferred against him, they deemed it to be necessary that his conduct should be strictly and thoroughly investigated."

"Adverting to the observations of Ramiah in the 48th Para of his Memorial, the Board deem it proper with reference to their proceedings dated the 29th August and submitted to Government on the 1st September 1831;

to state for the information of Government that it appears from the monthly returns that he is still kept under restraint, and they are not aware that it has been in any respect alleviated."

Appointment.

352. Mr. G. D. Drury was appointed Principal Collector on the 26th September in succession to Mr. Thomas.

CANARA.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

353. On the 15th January 1833 we submitted to Government the following Extract from our Proceedings under date the 17th December 1832.

Proceedings, in Cons., 17th Decr. 1832.
In Cons., 16th August 1832.

'Read again the report of the Principal Collector of Canara, dated the 1st August last, on the settlement of the land revenue of that Province for Fusly 1241.'

'The season during the late fusly is stated to have been favorable throughout the district; the rains commenced early, and while their long continuance proved favorable to the rice cultivation, their mildness was equally beneficial to the Gardens, both above and below the Ghauts. It is seldom, the Principal Collector remarks, that a monsoon is thus favorable both to Rice and Garden produce. The insects, a species of small locust, which were so destructive to the Rice crops in the preceding year, had nearly disappeared when the cultivating season commenced; but some damage was done by them in the Mulki division of the Mangalore Talook, and in the adjoining parts of the Barcoor Talook. The district appears to have been on the whole healthy, with some partial exceptions, chiefly in the Cundapore Talook.'

'The quantity of Rice exported during Fusly 1241 was considerable, exceeding not only that in the preceding fusly by 6,138 Corges, but also the average exports of the last five years, by 3,822 Corges. The prices in consequence rose, and combined with abundant produce from the Rice lands in lower Canara, proved very beneficial to the Ryots of that part of the District. The prices of Garden produce, Beetel, Nut, Pepper, and Cardamums, were below those of the previous year. In the export of the first mentioned of these articles, there was a small increase arising the Principal Collector says from the low prices having tempted the Merchants to speculate. The export of Cardamums was less than usual, which is ascribed by Mr. Cameron to a deficiency in the produce, he adds, "in this instance the anomaly of decreased produce united with decrease price is exhibited." Nearly the whole of the Cardamum produce of Canara being consumed in a foreign Market, the decrease in the exports and the fall in the price of that article, appear to the Board to have been the natural results of a diminished external demand. The coincidence of decreased produce with decreased price is anomalous only, when the staple produce of a District is wholly, or nearly wholly, consumed by its population. The Board regret to observe that the Principal Collector is apprehensive of the continuance of the present low prices of the Beetel Nut and Pepper of Canara, in consequence of a permanent diminution in the demand; of the former article he says Bombay now obtains her supplies from Malacca, and for the latter, the demand for the European Market has in a great measure ceased.'

'All parts of the district appear to have been visited in the course of the year under review, and the condition of the Ryots carefully enquired into, by the Principal Collector and

his subordinates, which is much to be commended. The settlement was made in person by Mr. Cameron, in four* Talooks, by the Sub-Collector Mr. Lavie in three† Talooks by the Acting additional Sub-Collector Mr. H. Stokes in two‡ Talooks, and that of the Bekul Talook was committed to the Head Assistant Collector Mr. Sparkes. The net settlement of the Land Revenue of Canara for Fusly 1241, amounted to Rupees 15,31,146-1-4 exceeding that of the preceding year by Rupees 1,61,737, which result, as shewing wealth and prosperity in a Province recently so much agitated, is very gratifying.

The disturbed state of the Country during the year immediately preceding that under review, as the Principal Collector justly remarks, renders it proper to extend the comparison to two years; and in the following table the particulars of the remissions, and additions that have been made in the settlements of the last three fuslies, are accordingly contrasted.

	Fusly 1239.		Fusly 1240.		Fusly 1241.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Net Settlement of last year	16,82,319	10 11	16,56,065	5 11	14,68,825	10 7
REMISSIONS.						
On account of Lands not cultivated	7,900	4 5	6,432	8 5	6,338	3 8
On account of Crops injured	17,405	5 3	1,55,248	6 4	2,916	3 8
On account of Lands required for public roads					22	9 1
On account of destruction of Houses and property by fire	782	0 4	1,459	4 0	735	9 2
On account of Poverty and general circumstances of distress	19,515	5 0	35,034	8 5	3,074	6 6
	45,492	15 0	1,98,174	11 3	12,137	0 1
	16,43,826	11 11	14,57,890	10 8	14,56,688	10 6
ADDITIONS.						
Abatements allowed in former years reassessed this year	11,926	2 0	10,750	10 11	1,71,650	6 10
Additions in approximation of the Standard Beriz	96	14 5			2,097	2 9
Assessment on Hossagama or waste lands newly cultivated	215	9 7	184	5 0	127	6 5
Total additions	12,238	10 0	10,934	15 11	1,73,875	0 0
Grand Total	16,56,065	5 11	14,68,825	10 7	16,30,563	10 6
Deduct remitted on account of Salt Pans			11,706	12 11	11,746	7 0
Settlement including Davadayem or revenue assigned to Religious institutions	16,56,065	5 11	14,57,118	12 8	16,18,817	3 6

By the foregoing Statement, it appears that the remissions granted in Fusly 1239, amounted to Rupees 45,492-15-0 and the additions consisting of abatements allowed in former fuslies re-assessed, an increased assessment in approximation to their standard rental on certain lands held temporarily at a reduced rate, and the assessment of waste land newly cultivated, to Rupees 12,238-10-0, giving Rupees 16,56,065-5-11 as the settlement of that Fusly. In the following year, the remissions were in the aggregate Rupees 1,98,174-11-3, and the additions Rupees 10,750, reducing the settlement for Fusly 1240 to Rupees 14,57,118-13-8. In the late fusly the remissions amounted to Rupees 12,137-0-1 and the additions to Rupees 1,71,650-6-10, bringing the settlement of Fusly 1241 up to Rupees 16,18,817, or deducting the proportion of the revenue appropriated to the support of Religious and charitable institutions to Rupees 15,31,146 as shewn in Para 9 of the Principal Collector's report.

The Principal item of remissions, newly granted in Fusly 1241 on account of lands not cultivated, amounted to Rupees 6,388-3-8, of which Rupees 2,166 were allowed in the Soopah talook alone; the Acting Additional Sub-Collector Mr. H. Stokes, by whom the settlement was made, in para 25 of his report explains this to arise from the disproportion of the number of Cultivators in some Maganies* to the quantity of available land, and the consequent temptation to relinquish some lands and occupy others each season, and he remarks that while the annual assessment on particular lands fluctuates very considerably, the total revenue of the Talook continues nearly the same. Of the remissions for crops injured, a large proportion occurred in Candapoor, and of those allowed on account of general circumstances of distress nearly one half, the Board observe was in the same Talook; this latter decrease the Principal Collector ascribes mainly to the sickness which prevailed in it.

	Remitted in Fusly 1240.		Reassessed in Fusly 1241.	
	Rs.	A. P.	Rs.	A. P.
To lands uncultivated	6,132	0 0	7,061	0 0
Crops injured	1,55,248	0 6	1,30,474	0 0
Property injured by fire	1,459	0 0	1,458	0 0
General circumstances of distress	35,034	0 6	32,656	0 0
	1,98,174	0 6	1,71,650	0 0

The abatements allowed in former years which were added in the settlement of Fusly 1241 are exhibited in the margin in contrast with the sums remitted under the same heads in the preceding year. The amount reassessed falling short of that remitted in Fusly 1240 by Rupees 26,524.

Talooks.		Abatement allowed in Fusly 1240 on account of Crops injured.		Amount reassessed in Fusly 1241.	
		Rs.	A. P.	Rs.	A. P.
1	Mangalore	62,231	13 11	48,164	5 6
2	Bekul	26,345	6 10	27,899	0 0
3	Buntwal	31,595	3 11	28,898	1 10
4	Barcoor	18,239	11 6	13,268	1 10
5	Candapoor	1,952	13 5	5,739	1 1
6	Honawer	10,635	2 6	4,000	14 5
7	Ankola	2,775	1 0	1,188	8 0
8	Soopah	405	14 5	738	3 2
9	Soondah	624	12 0	296	6 10
10	Bilghi	442	6 1	330	1 3
		1,55,248	6 4	1,30,474	11 5

The abatement and addition on account of injured Crops, in each Talook is exhibited in the margin. The remissions allowed under this head in the settlement of the Mangalore Talook for Fusly 1240, were very large, partly owing to its having suffered more than any other from the effects of blight and insects, and in some measure, from causes connected with the state of the district at that period; they were in the aggregate Rupees 62,231-13-11. The amount reassessed in the year under review was Rupees 48,164-0-0 the injury caused by the insects already alluded to Mr. Cameron explains prevented the result from being more favorable.

In the Bekul and Buntwal Talooks, in which the reductions allowed in Fusly 1240 were the next in magnitude, the amount again added was also the largest. In respect to the Buntwal Talook, the Principal Collector observes that parts of it bordering on the Ghauts are unhealthy, and thinly peopled, and the crops liable to be injured by wild animals, and being far from any

SALT.
COLLECTIONS.

	RS.	A.	P.
Fusly 1239	2,75,080	1	11
" 1240	2,53,637	10	3
Decrease	21,392	7	8
Decrease in in-land sales	19,706	1	6
Do. House sales	1,691	10	2
	21,397	11	8
Deduct increase in Exports by sea	5	4	0
	21,392	7	8

GROSS COLLECTIONS.

	RS.	A.	P.
Fusly 1239	2,77,561	12	9
" 1240	2,54,757	9	8
	22,804	3	1
Decrease in Gross Collections	22,804	3	1
Deduct Decrease in Charges	18,999	9	9
Decrease in net revenue	3,804	9	4

SAYER.

COLLECTIONS.

	RS.	A.	P.
Fusly 1240	3,22,618	13	8
" 1239	2,94,028	7	8
Increase	28,590	7	0

	RS.	A.	P.
Gross Collec-tions	3,22,246	1	0
Deduct Char-ges	51,160	4	1
Net revenue	2,72,055	13	5

SEA CUSTOMS.

COLLECTIONS.

	RS.	A.	P.
Fusly 1239	1,61,948	3	4
" 1240	1,24,960	12	2
	39,887	7	2
Para 8.			
DECREASE.			
Cotton	18,271	2	1
Sandalwood	8,823	14	8
Paddy and rice	4,991	15	5

In the collections from the sale of Salt there was a decrease of Rupees 21,392-7-8 the greater part of which occurred in the sales for inland consumption, and is attributed by the Principal Collector to the disturbances which took place in the Mysore country in the course of the past year. The decrease in the sale, for home consumption (which was not very considerable) is attributed to the increase of smuggling, which owing to the unsettled state of the district, the Circular Servants were unable effectually to prevent. In the export by sea there was a trifling increase of Rupees 5-4-0.

Including extra collections Rupees 1,119-15-5 the Gross Collections amounted to Rupees 2,54,757-9-8, or Rupees 22,804-3-1 below the Gross Collections of Fusly 1239. In the charges there was a decrease of Rupees 18,999-9-9 which reduces the decrease in the net revenue derived from this source to Rupees 3,804-9-4.

In the collection of Sayer duties there was an increase of Rupees 28,590-7-0 which increase the Collector states is mainly to be attributed to much of the produce of the District of Nugger having passed through and paid customs in the Talooks of Cunda-poor and Bilgbi the merchants having been deterred from passing through the Mysore Country in consequence of the disturbances above alluded to.

The Gross Collections including extra Collections Rupees 627-2-10, amounted to Rupees 3,23,246-1-6 and exceeded the gross collections of the preceding Fusly by Rupees 28,872-7-1. Deducting charges, in which there was a decrease of Rupees 3,893-8-0 the net revenue remaining amounted to Rupees 2,72,055-13-5, being Rupees 32,265-7-9 in excess of the net revenue of Fusly 1239.

In the Sea Custom Collections there was a decrease of Rupees 39,887-7-2 which arose from causes over which the local authorities could have no control the greatest part of it having occurred in the export duties on Cotton and Sandalwood articles the produce of other districts and which merely pass thro' Canara on their way to Bombay. The only article the produce of Canara in which a considerable decrease took place was Grain the diminished exportation of which is ascribed by the Collector partly to want of demand at Bombay and partly to deficiency of produce. The amount of the falling off in each of these three articles is noted in the margin.

*21,976-7-11.

NET REVENUE.

	RS.	A.	P.
Fusly 1239	1,43,073	15	4
" 1240	1,03,786	0	9
	39,285	14	7

The Demand under this head in which there was a trifling increase of Rupees 1-4-0 amounted to Rupees 42,556-6-0 of which Rupees 39,049-11-4 were collected within the Fusly leaving a balance of 3,506-12-8. Of this Rupees 3,463-7-2 were collected previously to the date of the report under consideration and the remainder has been since realized with the trifling exception of Rupees 15-11-0.

ABKARY.

Demand Collection and
Balance Statement for Novr.

	RS.	A.	P.
Gross Collec-tions	39,853	12	0
Deduct Charges	499	0	11
Net revenue	39,354	11	1

Sundry small farms and
Licences.
Board's Proceedings, 31st
Jany, 1831.

Para 17.

DEMAND.

	RS.	A.	P.
Fusly 1240	2,725	0	0
Jungle Honey &c	3,161	11	8
	5,886	11	8
Fusly 1239	5,704	5	4
	182	6	4

The Gross collections amounted to Rupees 11,279-13-6 or Rupees 3,985-10-9 in excess of the Gross Collections of Fusly 1239, in the charges there was a decrease of Rupees 19,803-11-8 making a net increase of Rupees 23,789-6-5. Deducting from this the amount by which the charges of Fusly 1239 exceed the collections (Viz. Rupees 19,039-2-6) the net increase of Revenue in the Fusly under review becomes Rupees 4,750-3-11.

MOTURPIA.

COLLECTIONS.

	RS.	A.	P.
Fusly 1239	9,665	9	5
" 1240	9,496	9	4
	169	0	1
NET REVENUE.			
Fusly 1240	9,683	3	1
" 1239	9,550	9	0
	132	10	1

The current collections under this head amounted to Rupees 9,496-9-4 or Rupees 169-0-1 less than the collections in the preceding Fusly. The addition of Rupees 334-15-5 extra collections raised the gross collections to Rupees 9,831-8-9 or Rupees 132-11-5 in excess of the Gross Collections of Fusly 1239. The net revenue after deducting charges which amounted to Rupees 148-5-8 was Rupees 9,683-3-1 being Rupees 132-10-1 more than the net revenue of Fusly 1239.

TOBACCO.
Demand.

	RS.	A.	P.
Fusly 1239...	2,27,571	1	11
" 1240...	2,03,095	10	11
	19,475	7	0
	52,889	7	0
	33,414	0	0
	19,475	7	0

GROSS COLLECTIONS.

Fusly 1239...	2,52,416	5	10
" 1240...	2,41,513	9	6
	10,872	12	4

CHARGES.

Fusly 1239...	1,12,816	10	9
" 1240...	80,638	3	10
	32,178	6	11

'The net revenue after deducting charges, amounted to Rupees 1,60,905-5-8 and exceeded the net revenue of Fusly 1239 by Rupees 21,305-10-7.'

STAMPS.
COLLECTIONS.

Fusly 1239...	34,376	7	0
" 1240...	27,739	3	0
	6,637	4	0

* 3,125-1-11.

Decrease in collec- tions	6,637	4	0
Deduct Decrease in charges	6,035	0	4
Net decrease.	602	3	8

'The demand on account of the Tobacco rent for Fusly 1240 amounted to Rupees 78,714, that under Aumanie, to Rupees 1,20,381-10-11 making a total demand of Rupees 2,08,095-10-11 or Rupees 19,475-7-0 less than the demand for Fusly 1239. This decrease was the result of a decrease of Rupees 52,889-7-0 in the Aumanie collections, and an increase of Rupees 33,414 in the rents. The Current collections amounted to Rupees 1,99,317-2-11 to which being added extra Collections consisting chiefly of recovery of advances, and amounting to Rupees 41,626-6-7 and Rupees 600 collected on account of arrears, the gross collections become Rupees 2,41,543-9-6 or Rupees 10,872-12-4 below the gross collections of Fusly 1239.'

'In the charges there was a decrease of Rupees 32,178-6-11 in consequence the Collector states of a smaller outlay for the purchase of Tobacco.'

'The Collections on account of the sale of stamps were less than those of the preceding Fusly by Rupees 6,637-4-0.'

'In the charges* however there was a decrease of Rupees 6,035-0-4 which reduced the decrease in the Net revenue derived from this source to Rupees 602-3-8.'

	Net Result.			
	Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.
Salt	...	...	3,804	9 6
Sayer	32,265	7 9	...	...
Sea Customs	...	...	39,235	14 7
Abkary	...	...	3,114	6 3
Sundry small farms	4,750	3 11	...	...
Moturpha	132	10 1	...	...
Tobacco	21,305	10 7	...	...
Stamps...	...	...	602	3 8
	...	...	46,807	11 10
Deduct excess of Charges for Sundry small farms & Licences in Fusly 1239	...	...	19,039	2 6
	...	...	27,767	13 4
Total Increase...	58,454	0 4	...	...
Deduct Decrease...	27,767	13 4	...	...
Net Revenue	30,686	1 0	...	...

'In the net revenue derived from all the sources of extra revenue in Fusly 1240 there was an increase of Rupees 30,686-1-0 as shown by the Memorandum entered in the margin which result the Board consider very satisfactory.'

356. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 15th February.

From the Secy. to Govt., in
Cons., 27th Feby. 1832.

357. With reference to the foregoing Proceedings the following Extract from the Minutes of Consultation was forwarded to us in a letter from Government dated 21st February 1832.

"The result exhibits a net increase in the revenue for the past year of Rupees 30,686-1-0 above that of the preceding fusly which the Right Honorable the Governor in Council considers, under the peculiar circumstances to which the District of Canara has been exposed, to be very satisfactory."

358. A copy of the foregoing Extract from the Minutes of Consultation was transmitted to the Principal Collector on the 27th February 1832.

CHAPPEE AND SOOLAKEE SURAT RUPEES.

359. Under date 17th September the following letter was addressed to the Acting Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Canara dated the 5th Instant, representing the hardship sustained by the Ryots in that District, from what are termed Chapee and Soolakee Surat Rupees; being received into the revenue treasuries at a discount of two per cent."

"The subject of these Coins has already been fully discussed in the papers noted in the margin, to which the Board beg leave to refer. The Madras Government and its officers have done, what in them lay to induce the Bombay authorities to accede to the reasonable proposition of the former Principal Collector of Canara, that the marked Rupees in question, when equal in weight with unmarked Rupees of the same Coinages, should be received at par at Bombay. The present Principal Collector

to whom the Board's Proceedings containing the discussion with the Bombay authorities relative to the receipt of these Coins were not communicated, has suggested that the subject may be again brought under the consideration of the Bombay Government, with the view of inducing a modification of its present resolution. But as the facts of the case were fully before the Bombay Government, when it determined not to accede to the proposal made by the Principal Collector of Canara, it may appear to the Right Honorable the Governor in Council that there is little prospect of advantage in renewing the discussion."

"In the event of the present resolution on the part of the Bombay Government being adhered to, Mr. Cameron has suggested, with a view to the relief of the Ryots of the Disirict under his charge, that he may be authorized to receive the Chapee and Soolakee Surat Rupees into his Treasury at par, and to issue them at the same rate in making his disbursements. The Principal Collector states, that he is satisfied that no loss would result to Government from this measure, for that if the Rupees in question were received at par at his treasury they would be immediately taken at the same rate in the Bazar, and there could then be no objection to issuing them in payment of the Civil Establishments and Troops, and in making other local disbursements. The amount of the objectionable Rupees received into the revenue treasuries in Canara during the last six months the Principal Collector states to be scarcely

"equal to half the expenditure during the same period, and he appears to be of opinion, that the proportion of these Coins in circulation in the District would always be absorbed by the local disbursements."

"The Board, presuming that the consignments of treasure to Bombay from Canara, are composed as far as practicable of the currency of that Presidency, are inclined to think that the arrangement proposed by the Principal Collector would tend to increase the proportion of the marked Surat Rupees in circulation in Canara to the supercession of the more perfect Coinage of the Madras and Bombay Mints; and that inconvenience in this respect might result, but as this appears to be a question properly within the cognizance of the Accountant General they beg to suggest that the Principal Collector's proposition be referred to that officer for his consideration and opinion."

From the Secy. to Govt., in
Cons., 14th Jany. 1833.

360. In reply to the above we received the following letter from the Secretary to Government under date 8th January 1833.

Vide Encl., in Cons., 14th
Jany. 1833.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 17th September No. 670; and in reply to forward copy of one from the Accountant General."

"It is doubtless imperative on the Government to save the Ryotts of Canara from the loss which they incur from paying their Kists in a Rupee which by an arbitrary denomination has been declared to be deteriorated in value and the Right Honorable the Governor in Council accordingly authorizes Mr. Cameron to receive the Chapee and Soolakee Rupee in his Treasury at par, disposing of the same in his usual disbursements at the same value as any other Surat Rupee."

"It may however be apprehended that this measure will attract a much larger proportion of this objectionable coin to Canara than would otherwise be received there, and considerably more than would be absorbed in the local disbursements, because if the Chapee and Soolakee Rupees are sold at a discount varying from 2 to 6 per cent. in the Bombay territories, they would be immediately bought up by the Shroffs for the purpose of being circulated in Canara at par. The Right Honorable the Governor in Council has therefore resolved to bring the subject to the further notice of the Bombay Government."

361. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 14th January 1833.

ESTABLISHMENT OF SALT DEPÔT AT THE TOWN OF BUNTWALL.

362. On the 30th January 1832 we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Canara, recommending that a Salt Depôt may be established at the Cusbah town of Buntwall in that District."

"It appears that a Depôt for Salt existed at Buntwall during Fuslies 1216, 1217, 1218 and part of 1219 when it was abolished by Mr. Read, but for what reason the Principal Collector states that he is unable to discover either from the records of his office, or from any information that he can obtain from the Huzzoor or Talook establishments."

"The advantages which may be expected to accrue both to Government and the people from the proposed re-establishment of this Depôt are so clearly set forth in the letter now submitted that the Board have no hesitation in supporting Mr. Cameron's proposition."

"The expence of the establishment proposed to be entertained for the Superintendence of the Depôt is Rupees 62 per mensem or Rupees 744 per annum to meet which it is proposed to make a reduction in the establishment at the Mangalore Thottay to the extent of Rupees 324 per annum. The net increase being thus Rupees 456 (including Rupees 36 per annum for Saderward").

"Should the proposed plan meet the approbation of Government the Board recommend that sanction be granted for the above sum and for Rupees 928-8-0 being the estimated expenses for building 2 Kottays at Buntwall, each to contain 250 Garces of Salt at Rupees 464½ each."

From the Secy. to Govt.,
in Cons., 13th February 1832.

363. In reply to the foregoing we received the following letter from the Secretary to Government under date 10th February.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 30th Ultimo, No. 36; and to state that the Right Honorable the Governor in Council entirely approves of the proposed plan and grants sanction to the Principal Collector of Canara for re-establishing a Salt Depôt at the Cusbah town of Buntwal at a monthly expense of Rupees (62) sixty-two together with the disbursement of Rupees (928-8-0) nine-hundred and twenty-eight and annas eight for building two Kottays, each to contain 250 Garces of Salt."

364. A copy of the foregoing correspondence was transmitted to the Principal Collector of Canara on the 13th February.

RELATIVE TO THE PROPOSED REMISSION OF THE AMOUNT OF RENT HITHERTO PAID FOR A SPOT OF GROUND THE SITE OF A CHUTTRUM AND TEMPLE AT GOGARNUM BELONGING TO MAHARAJAH MULLAROW HOLKAR.

365. In a letter from the Chief Secretary to Government dated 7th October 1831, we received for our consideration and report, the following copy of a letter from the Chief Secretary to Government at Bombay under date the 22nd September with a copy of its enclosure.

From the Chief Secy. to
Govt., in Cons., 10th October
1831.

"I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying copy of a letter from the Resident at Indore dated the 27th June together with a statement containing certain requests on the part of Maharajah Mulhar Row Holkar, having reference to a religious Establishment of the Holkar family at Gogaum Mahbuleshur, which it appears contrary to the Resident's impression, is in Canara, and to acquaint you that the Resident has been informed that he will receive an answer from the Government of Fort St. George."

From the Chief Secy. at
Bombay, Dated 22nd Sept.
1831.

- 1.
- 2.

From the Resident at Indore
to C. Norris Esqr. Chief Secy.
to Govt., Bombay dated 27th
June 1831.

"I beg to enclose a Statement received by me from the Indore authorities containing certain requests on the part of Maharajah Mulhar Row Holkar, having reference to a religious Establishment of the Holkar family at Gogum Mahbuleishur in the Konkun."

STATEMENT.

"At Gogum Mahbuleishur in the Konkun under the Presidency of Bombay is an Unchitter and Temple belonging to the Maharajah, where alms are daily distributed; at present the Temple and other buildings are undergoing repair, and an Agent is superintending the work."

"Some persons stationed there on the part of the English Government demand eight Rupees as the rent of the ground on which the buildings are erected. Vegetables are required for the use of the Unchitter and followers &c., for religious ceremonies, and as these articles cannot be furnished unless a small garden is prepared, the grant of a few Begahs of land for a garden is required from the Honorable English Company in order that this pious institution may be properly maintained. It is also desirable that articles brought by sea for the use of the Unchitter should be exempted from duty."

"For the attainment of the above three objects a letter is required from the Resident to the Honorable the Governor of Bombay, requesting that rent may not be demanded for the ground on which the buildings are erected, that a few Begahs of land may be granted for a garden, and that duties on grain &c., brought for the use of the Unchitter may not be required. Written on the 14th Mohurram 1247 Hizree."

366. The foregoing papers were referred under date 10th October 1831 to the Principal Collector of Canara for his report, and the attention of the Board having been again called to the subject under date 4th December 1832, the following letter was addressed to Government on the 6th of that month.

In Cons., 6th Decr. 1832. "I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 4th Instant, and to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Canara upon the subject alluded to in the Statement from Maharajah Mullarow Holkar copy of which accompanied your letter of the 7th October 1831."

From the Pl. Collr., 13th in Cons., 23rd February 1832. "I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 4th Instant, and to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Canara upon the subject alluded to in the Statement from Maharajah Mullarow Holkar copy of which accompanied your letter of the 7th October 1831."

To do., 23rd in Cons., 23rd February 1832. "I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 4th Instant, and to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Canara upon the subject alluded to in the Statement from Maharajah Mullarow Holkar copy of which accompanied your letter of the 7th October 1831."

From do., 14th Novr. in Cons., 6th Decr. 1832. "I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 4th Instant, and to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Canara upon the subject alluded to in the Statement from Maharajah Mullarow Holkar copy of which accompanied your letter of the 7th October 1831."

In Cons., 10th Octr. 1831. "I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 4th Instant, and to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Principal Collector of Canara upon the subject alluded to in the Statement from Maharajah Mullarow Holkar copy of which accompanied your letter of the 7th October 1831."

"In the Statement above mentioned it is requested 1st that the demand for rent hitherto paid for a spot of ground the site of a Chuttrum and Temple belonging to the Maharajah at Gogaum, may henceforward cease; 2nd that a few begahs of land may be granted for a garden, and 3rd that the grain &c., bought for the use of the establishment may be allowed to pass duty free."

"The only information which the Principal Collector of Canara has as yet furnished the Board with, has reference to the remission of the amount of 2 B: Pagodas hitherto paid to the former owners of the ground on which the buildings stand. This it appears may be effected in the method proposed by Mr. Cameron in the 3rd para of his letter of the 13th February last viz., by making a reduction to that amount in the assessment on the Estates of the representatives of Shunkra Singumma Soobah Bhutt; and Mahably Bhutt, the former joint owners of the ground in question, in the proportion of 8—2 from the assessment of the former, and 1-1-14 from that of the latter: and entering the land in the accounts as Enam in the name of the Maharajah."

"The Principal Collector has not adverted in his last letter to the concluding Para of the Board's letter of the 23rd February last, regarding the nature of the articles likely to be required to pass duty free for the use of the Establishment nor has he reported whether the Karkoon of Holkar has selected a spot of ground for a Garden. Further information has been required regarding these points, which will be submitted to Government immediately upon its receipt."

Appointment.

367. Mr. F. Anderson was appointed additional Sub-Collector on the 14th August 1832.

MALABAR.

RELATIVE TO A SUCCESSFUL EXPERIMENT FOR THE GROWTH OF SILK ON MR. BROWN'S PROPERTY IN MALABAR.

To the Chief Secy. to Govt., 368. The following letter was addressed to the Chief Secretary in Cons., 4th June 1832. to Government under date 4th June.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

From Mr. F. Brown, 14th in Cons., 21st May 1832. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

To do., 21st in Cons., 21st do. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

To the Pl. Collr., of Malabar, 21st in Cons., 21st do. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

From Mr. F. Brown, 27th in Cons., 28th do. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

To do., 28th in Cons., 28th do. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

From do., 30th May in Cons., 4th June do. "I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence which has passed between them and F. C. Brown Esqr. relative to a successful experiment for the growth of Silk on that Gentleman's property in Malabar."

"It will be observed that Mr. Brown in his letter to the Principal Collector of Malabar, copy of which he laid before the Board in his letter of the 14th Ultimo, gives a detail of the extent to which he has as yet proceeded in the production of Silk in that Province, and states his expectations of encouragement and assistance from Government to enable him to prosecute the experiment upon a scale of utility."

"The Board in reply to this letter informed Mr. Brown that they viewed his experiment and its successful result with much approbation and gratification but were unable to submit any specific recommendation to Government in regard to the encouragement he required, until they should have been furnished with the Principal Collector's report on his letter. They requested however that he would inform them of the probable extent of land he proposed to lay out in Mulberry plantations and the amount of annual assessment thereon which would require to be remitted. Should his requests be complied with, and in the event of his not possessing the whole quantity he would require that he would state the means by which he proposed to procure other land."

"Mr. Brown in answer to the foregoing communication informed the Board that for a filature of any magnitude he thought a Mulberry plantation of from 4 to 500 acres would be requisite, that the only land he possessed fit for the Mulberry was in extent as far as he could judge between 60 and 70 acres bearing an annual assessment of Rupees 101-2-51, and that he proposes acquiring the further quantity he may require by purchase when the land is private property as most of the land waste and cultivated of the Province is, or by receiving a grant of waste from the Collector as the Natives do, on a cultivating lease, if the waste belong to Government. Mr. Brown adds that he already possesses the right of purchasing the private property of the Inhabitants of his five Deshams or Parishes, and what he now asks, is the right of purchasing elsewhere, and after discussing at some length the expediency of bestowing encouragement on the undertaking he has in view as likely to prove of great benefit to the Province he concludes by soliciting a speedy decision on his requests."

"On receiving this letter the Board repeated to Mr. Brown that they would not be able to offer to Government any recommendation in regard to the encouragement he required until they were furnished with the report of the Principal Collector of Malabar on his letter, but as they were given to understand that that Gentleman remained at Madras solely with the view of obtaining a decision on his requests, they considered it but fair to intimate to him that with every disposition to judge favorably of his undertaking they did not think it probable that they would be enabled to recommend the Grant of such assistance as could materially affect the question as to the expediency or otherwise of his going on with the operations which he contemplated executing during the present season."

"The Board made this communication to Mr. Brown under the belief from his communications that the degree of encouragement he required to decide his future operations was the grant of the whole or the greater part of the requests preferred by him."

"They now find however from that Gentleman's letter of the 30th Ultimo, that the only immediate encouragement he solicits to proceed with his operations is the remission of the assessment on the land now in his possession

Rs. Q. R.
"fit for the Mulberry plantation, the amount of which as stated above is 101 - 2 - 51."

"As there is every reason to believe that Mr. Brown is the first person who has produced silk in any quantity in Malabar and as great public benefit may be expected from the introduction of a new article of export from that province the Board are of opinion that his undertaking deserves encouragement and warrants them to solicit for him the small boon he has specified and they would in consequence beg to recommend that the Principal Collector of Malabar may be authorized to remit the assessment on the land in question during the next thirty years provided it continues to be appropriated to the purpose contemplated."

369. In reply we were informed that the Right Honorable the Governor in Council was pleased to authorize the Principal Collector of Malabar to remit during the next thirty years, the assessment amounting to Rupees 101 - 2 - 51 per annum on the land now in the possession of Mr. F. C. Brown, fit for the culture of the Mulberry provided it continues to be appropriated to that object.

370. A copy of the foregoing correspondence was transmitted to the Principal Collector of Malabar on the 14th June.

RELATIVE TO THE VILLAGE OF TEEKAMUNGALUM.

To the Chief Secy. to Govt., in Cons., 13th Feby. 1832. 371. The following letter was addressed to the Chief Secretary to Government under date 13th February.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Wheatley's letter of the 25th November transmitting copy of a letter from the Acting Resident in Travancore and Cochin relative to the village of Teekamungalum."

"The Board see no objection to the arrangement proposed in the 5th Para of the Acting Resident's letter viz., that the village may remain as at present under the authority of the Principal Collector of Malabar, the revenue derived from it being paid by that officer to the Cochin Government. They beg at the same time to suggest that the Revenue collected during the period of four years when this village was under Mr. Warden's management amounting to Pagodas 480 should likewise be paid to that state as recommended in the 15th para of their proceedings under date the 18th July 1831."

From the Secy. to Govt., in Cons., 27th Feby. 1832. 372. The arrangement recommended above was sanctioned by Government under date 21st February 1832 and a copy of the correspondence forwarded to the Principal Collector of Malabar on the 27th of that month.

GRANT OF LEAVE TO MR. HUDLESTON PRINCIPAL COLLECTOR TO PROCEED TO NEELAGHERRIES AND ORDERS OF GOVERNMENT REGARDING HIS JUMMABUNDY REPORTS FOR FUSLIES 1240 AND 1241.

373. Under date 30th July we submitted the following letter to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from Mr. Hudleston Principal Collector of Malabar enclosing a medical certificate of the state of his health and requesting leave of absence accordingly for 6 months with permission to proceed to the Neilgherries."

"The Board cannot submit this letter without observing with reference to the explanations contained therein, that this is the first time that Mr. Hudleston has offered any excuse for his omission to report on the settlement of the land revenue for Fusly 1240, notwithstanding repeated requisitions were made to him. If he met with such difficulties as he now alludes to it was obviously his duty to report them for the information of the Board. Under the circumstances the Board think it necessary that Mr. Hudleston should himself report on the settlements of the last two Fuslies, and they recommend that he be required to do so by a special order of Government."

"The Board consider it proper also on this occasion to mention that no report has been received from Mr. Hudleston upon the revenue from Extra sources for Fusly 1240, and that he has not offered any explanation of this omission."

374. In reply we were informed that the Right Honorable the Governor in Council had been pleased to grant the leave of absence applied for by Mr. A. F. Hudleston Principal Collector of Malabar, and that an early communication would be made to us on the subject of the 2nd and 3rd Paras of our letter in which his application was forwarded with reference to which we received in a letter dated 17th August the following Extract of a letter from Government to the Principal Collector of Malabar.

"The Board of revenue in forwarding your application for leave have noticed your omission to furnish and have expressed a desire to receive from yourself the Jummabundy reports of fuslies 1240 and 1241 which you appear to have been as yet unable to prepare. The Right Honorable the Governor in Council concurs in this wish, and trusts that during your residence on the Neilgherries, you will be able without its tending to retard the recovery of your health to give time and attention to the early transmission of those reports as also of the report on the Extra sources of revenue for Fusly 1240, with this view, Mr. Clementson has been requested to afford you every co-operation and aid in his power."

Appointment. 375. Mr. F. F. Clementson was appointed Principal Collector on the 17th August 1832 in succession to Mr. A. F. Hudleston and Mr. G. Sparkes Acting Sub-Collector on the 21st September.

MADRAS.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1240.

Vide Para 386, of last Genl. Report. 376. In reply to our proceedings under date 29th December 1831 we received the following letter from the Secretary to Government dated 17th February 1832.

"I am directed to acknowledge the receipt of an extract from your proceedings under date the 29th December last reporting upon the settlement and collections of the land revenue of Madras for Fusly 1240."

"The result of the whole settlement from land and Extra sources, amounts to Rupees 14,25,037-0-4 being a net increase above that of the preceding Fusly in the sum of Rupees 1,65,647-3-7."

"The reasons assigned by the Collector in the 13th para of his letter and noticed in the 11th of your proceedings for not adhering "invariably" to the course pointed out by your "instructions are not clearly understood and require further explanation."

"The Right Honorable the Governor in Council considers the settlement to be very "satisfactory, and the General administration of the Presidency Division as explained in the "proceedings now under reply, and manifested in the punctual realization of the revenue is "highly creditable to Mr. Smalley."

377. A copy of the foregoing letter was transmitted to the Collector on the 20th February.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

378. On the 21st September we submitted to Government the following Extract from our Proceedings under date the 10th of that month.

Proceedings, in Cons., 10th
Sept. 1832.
15th in Cons., 23rd August
1832.

"Read again the letter from the Acting Collector of Madras "noted in the margin, containing his report upon the settlement "and collections of the land revenue of that Collectorate for "Fusly 1241."

CURRENT DEMAND.			
	RS.	A.	P.
Fusly 1240 ...	60,535	14	10
" 1241 ...	67,988	0	4
	1,547	14	6

"The Current demand amounted to Rupees 67,988-0-4 being "Rupees 1,547-14-6 less than the demand for Fusly 1240. This "decrease is explained to have been occasioned partly by the issue in "Fusly 1240 of and "ungrant" bill, and sundry "uncertificate" "bills for certain lands which were found to be unassessed, partly "by a greater number of bills for reserved and further reserved rents "having fallen due in Fusly 1240 than in the Fusly under review, and partly by their having "been a smaller quantity of Government ground occupied for bazars &c. in Fusly 1241 by "which the demand for Quit and Ground rents was diminished."

"The following statement shews the Demand Collection and Balance of each item comprized "in the above mentioned current demand of Rupees 67,988-0-4."

	Demand.		Collection.		Balance.		
	RS.	A. P.		RS.	A. P.	RS.	A. P.
Shotrium	210	0 0		210	0 0	...	....
Houses and Garden Houses occupied and Paddy fields productive	42,492	9 2		38,387	0 10	4,105	8 4 Para 4.
Houses and Garden Houses unoccupied and Paddy fields unproductive	9,927	3 4	Remitted...	7,308 53	2 11 7 10	2,565	8 7 " 5.
			Total...	7,361	10 9		
Waste Lands	10,148	3 0		...	....	10,148	3 0 " 6.
Ground rent	5,210	0 10	Bills Cancelled...	3,790 91	13 9 14 9	1,327	4 4 " 7.
			Total...	3,882	12 6		
Total...	67,988	0 4	Remitted...	49,696 145	1 6 6 7	18,146	8 3
			Total...	49,841	8 1		

"The Current Collections exceeded those of Fusly 1241 by Rupees 20,589-7-4; this would "appear, tho' it is not expressly stated, to have arisen from the Collector "having adhered as far as practicable to the course of proceeding "directed in the 13th para of the Board's proceedings of the 21st March 1831, by not carrying "any sums collected to the account of arrears until the demand for the current year is satisfied."

	RS.	A.	P.
Collections on account of current revenue.	49,696	1 6	...
Arrears ...	25,232	14 1	...
	74,928	15 7	...
Current demand of Fusly 1241 ...	67,988	0 4	...
	6,940	15 3	...

"The amount collected on account of arrears "in the Fusly under review, falls below the "collections on the same account in the preceding "fusly by Rupees 17,918-2-9 but the joint collec- "tions on account of arrears and Current amount- "ing to Rupees 74,928-15-7, and exceeded the "Current demand by Rupees 6,940-15-3."

"It appears from Statement D which accompanies the report under consideration that the "quantity of land cultivated in Fusly 1241 was 737 - 15 - 1363 the demand on which amounted "to Rupees 5,789-10-10 of which Rupees 5,350-15-4 or at the rate of 11 Rupees per Cawny were "realized. This exceeds the rate of collections in the preceding Fusly by Rupees 5 per Cawney, "and is attributed by the Collector to there having been a better supply of water for irrigation."

	Fusly 1240.		Fusly 1241.	
	RS.	A. P.	RS.	A. P.
Shotriums ...	358	4 4	261	2 8
Quit Rent on Houses and Garden Houses occupied ...	27,650	2 1	43,597	4 7
Do. do. unoccupied ...	24,363	10 2	13,618	11 9
Garden and Paddy fields cultivated ...	3,238	2 3	9,821	14 6
Paddy fields uncultivated ...	11,544	9 10	3,360	10 11
Waste land ...	403	7 11	78	2 1
Ground rent ...	4,749	6 5	4,191	1 1
Total...	72,307	11 0	74,928	15 7
Fusly 1240...	72,307	11 0	...	...
Increase...	2,621	4 7	...	...

	RS.	A.	P.
Total demand of arrears and current ...	3,28,832	12 8	...
Deduct Collec- tions ...	74,928	15 7	...
Remitted ...	1,200	12 4	...
	76,129	11 11	...
Balance...	2,52,753	0 9	...

"Deducting the gross collections together "with Rupees 1,200-12-4 which have been re- "mitted from the total demand on account of "current revenue and arrears there remains a "balance of Rupees 2,52,753-0-9."

"The above mentioned balance of which Rupees 18,146-8-3 are due on account of Fusly 1241 and the remainder* on account of former fuslies, is divided by the Collector as follows.

*2,34,606 8 6.

	RS.	A.	P.
Due on Houses and Garden Houses occupied ...	36,844	13	9
Do. do. unoccupied ...	46,477	4	10
Gardens and Paddy fields in a state of productiveness ...	6,208	9	2
Paddy fields in a neglected state ...	19,740	8	6
Waste Lands..	1,16,836	2	9
Ground rent...	26,645	9	9
	2,52,753	0	9

Para 14. * 36,844 13 9
 † 6,208 9 2
 43,053 6 11

'The balance outstanding on account of Houses and Garden * Houses occupied and Paddy† fields in a state of productiveness amounting to Rupees 43,053-6-11 will be recovered.'

Para 15. 'The recovery of the 2nd item depends upon the occupation of the Houses upon which the balance has accrued and is therefore uncertain.'

'With regard to the remaining balances and the remarks thereon contained in the 18th para of the report under consideration the Collector will be furnished in a separate communication, with the orders of Government upon the Board's proceedings relative to Mr. Smalley's letter of the 7th February last in which they are reported upon in detail.'

27,616 3 6
 22,166 4 1
 5,449 15 5

'The charges on account of the collections of land revenue in Fusly 1241 amounted to Rupees 22,166-4-1 being Rupees 5,449-15-5 below the charge of Fusly 1240.'

Collections ordinary and extraordinary ... 80,563 4 3
 Charges ... 22,166 4 1
 Net... 58,702 0 2

'The Net collections as exhibited in Statement F amounted to Rupees 58,702-0-2 and exceeded the net collections of Fusly 1240 by Rupees 5,612-6-5. This increase was occasioned by the increase of ordinary collections, and decrease† of charges noticed above; from which is to be deducted the sum of Rupees 2,458-13-7 the amount‡ by which the extraordinary collections in the Fusly under review, fell short of those in Fusly 1240. The Board consider this result to be satisfactory.'

* 2,621 4 7
 + 5,449 15 5
 8,071 4 0
 ‡ 2,458 13 7
 5,612 6 5

Items.	Collection of Current revenue and arrears.						Increase.			Decrease.		
	Fusly 1240.			Fusly 1241.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	72,307	11	0	74,928	15	7	2,621	4	7	...	...	...
Abkary	5,58,162	14	11	5,92,193	12	7	34,030	13	8	...	...	...
Sayer	6,19,715	11	9	5,68,116	3	0	...	...	...	51,599	8	3
Fees on Sayer	43,889	7	3	29,718	10	11	...	...	...	14,170	12	4
Sales of Salt	1,06,762	13	1	1,10,778	9	10	4,015	12	9	...	...	...
Do. of Stamp papers	8,583	12	0	9,302	14	0	719	2	0	...	...	...
Do. of Land	...	...	...	...	...	...	...	...	...	...	...	...
Sundry Small Farms &c.	10,974	1	9	9,912	12	7	...	...	...	1,061	5	2
Extra revenue	4,640	8	7	4,478	10	10	...	...	...	161	13	9
	14,25,037	0	4	13,99,430	9	10	41,387	1	0	66,993	7	6
Deduct Increase...							41,387			1		
Net Decrease...							25,606			6		

'The statement entered in the margin shows the amount of the collections on account of the land and extra branches of revenue in the fusly under review. The total amount from all being Rupees 13,99,430-9-10 or Rupees 25,606-6-6 below the Collection in Fusly 1240.'

'The particulars of increase and decrease in the collections on account of extra revenue will be taken into consideration when the report of the Collector upon these branches is received.'

21st in Cons., 30th August 1832.
 In Cons., 13th Feby. 1832.

'Read again the letter from the Acting Secretary to Government containing the orders of Government in regard to the balances reported upon in Mr. Smalley's letter of the 7th February last alluded to in para 12 of these proceedings.'

'Agreeably to the suggestion contained in para 7 of the above letter the Collector of Madras will be instructed to write off to profit and loss the sum of Rupees 557-4-6; the amount embezzled by a Quit rent conicopoly, in addition to the sums recommended to be written off in the Board's proceedings of the 19th July last.'

Letter from the Quit Rent Committee, 20th Decr. in Cons., 4th Jany. 1830.—Para 26.
 Proceedings, 29th in Cons., 29th Novr. 1831.

'An arrangement for the payment of the Conicopolie's of a similar nature to that suggested in para 12 has been before under consideration of the Board, and they are inclined to think that no advantage would be gained by remunerating these servants by a percentage on their collections instead of a fixed salary.'

Para 13. 'With reference to the observations contained in para 13 regarding the measures most proper to be adopted to obviate the annual accumulation of Quit Rent balances upon Waste lands, the Board observe that it would be difficult under the system which prevails at present to effect this in the manner recommended by Government, viz., by omitting the demand upon Waste lands from the demand of Current revenue. The manner in which the current demand is made out as detailed in the report by the late Collector upon the land revenue for fusly 1240 appears to preclude the possibility of ascertaining with any accuracy at the time the bills (in number amounting to many thousands) are made out, whether or not, the lands, or houses, upon which they purport to show the demand, have been cultivated, or occupied—this can only be ascertained when the bills are presented for payment by the Conicopolies. Under these circumstances the Board think that the plan suggested by Mr. Smalley, of allowing the demand to be made annually, and obtaining annual sanction for the remission of the amount which it may have been found impossible to realize in consequence of the lands having been uncultivated or the houses unoccupied, would be attended with the least trouble, and that the Government would run no risk of loss of revenue by its adoption.'

'The remarks contained in the 14th and following paras of the letter under consideration will be forwarded to the Acting Collector of Madras for his information and guidance.'

'Resolved that a copy of these proceedings be submitted for the consideration of the Right Honorable the Governor in Council.'

379. A copy of the foregoing Proceedings we communicated to the Acting Collector on the 13th September.

380. In reply to the foregoing Proceedings we received the

From the Acting Secy. to Govt., in Cons., 8th Octr. 1832. following letter from the Acting Secretary to Government dated 2nd October.

"I am directed to acknowledge the receipt of an Extract from your Board's proceedings under date 10th Ultimo No. 327 on the report of the Collector upon the settlement of the Land Revenue of the Madras Collectorate for Fusly 1241."

"The Right Honorable the Governor in Council considers the settlement for the year to be satisfactory."

"The Right Honorable the Governor in Council will defer taking into consideration the marginal statement given in para 15 till the report of the Collector upon the extra branches of Revenue has been received."

"For the reasons given in para 20 the Right Honorable the Governor in Council requests that for the future Mr. Smalley's suggestion may be acted upon and that the irrecoverable Quit rent balances upon Waste lands may as early as practicable after the close of each Fusly be submitted to Government for a remission of the amount."

"Your Board's proceedings do not appear to call for any further remark."

381. A copy of the foregoing letter was transmitted to the Acting Collector on the 8th October.

EXTRA REVENUE FOR FUSLY 1240.

382. On the 22nd March 1832 we submitted to Government the following Extract from our Proceedings under date the 12th of that month.

'Read again the letter from the Collector of Madras noted in the margin, enclosing his report upon the management of the Extra sources of Revenue for Fusly 1240.'

'The following comparative Statement shows the Demand, Collection and Balance under each head for fuslies 1239 and 1240 respectively.'

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	Fusly 1239.						Fusly 1240.					
	Settlement for Fusly 1239.	Collection on account of Fusly 1239 to the 11th July 1839.	Extra Collection for Fusly 1239.	Total Collection on account of Fusly 1239.	Balance of Current Revenue on the 12th July 1839.		Settlement for Fusly 1240.	Collection on account of Fusly 1240 to the 11th July 1831.	Extra Collection for Fusly 1240.	Total Collection on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1831.	
	1	2	3	4	5		6	7	8	9	10	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Salt...	1,18,916	15 8	4,998	11 10	1,23,915	11 6	1,06,762	13 1	7,161	0 6	1,13,923	13 7
Sayer	584,941	1 1	40,086	1 10	6,85,031	6 8	5,79,229	15 6	44,350	14 0	6,23,580	13 6
Sea Customs	...	...	...	...	...	...	...	...	...	...	...	...
Abkarry	4,36,439	5 10	13,184	11 5	4,01,825	15 3	5,12,801	6 5	2,111	13 3	5,15,913	3 8
Sundry Small Farms and Licenses	9,017	8 9	74	10 0	9,092	2 9	10,974	1 9	130	6 10	11,104	8 7
Stamps	11,378	11 0	1	6 5	11,380	1 5	8,583	12 0	5	0 0	8,588	12 0
Motorpla	...	...	...	...	...	...	...	...	...	...	...	...
Total...	11,60,633	10 4	59,195	9 6	11,31,305	5 7	12,31,122	13 6	53,759	2 7	12,73,111	3 4
												11,770 12 9

SALT.

COLLECTIONS.

	RS.	A.	P.
Fusly 1239 ...	1,18,916	15	8
" 1240 ...	1,06,762	13	1
	12,154	2	7
Decrease in exports by sea ...	21,090	13	11
Deduct increase in sales for home Consumption ...	8,846	11	4
	12,154	2	7

GROSS COLLECTIONS.

	RS.	A.	P.
Fusly 1239 ...	1,32,091	6	0
" 1240 ...	1,18,383	1	5
	13,708	4	7

CHARGES.

	RS.	A.	P.
Fusly 1239 ...	66,473	4	6
" 1240 ...	55,989	1	6
	10,484	3	0

NET REVENUE.

	RS.	A.	P.
Fusly 1239 ...	65,618	1	6
" 1240 ...	62,393	15	11
	3,224	1	7

SAYER.

CURRENT COLLECTIONS.

5,79,229 15 6.

	RS.	A.	P.
Collector's fees on Betel &c., under Aumanie	17,263	8	4
Do. Piece Goods	11,335	5	11
Do. Gruff Goods	13,266	4	6
Godown Rent	186	12	3
Recovery of advances	312	0	0
Refunds	1,349	8	4
Fines and stoppages	619	2	3
Peons share on confiscated Betel and Tobacco	47	4	5
	44,350	14	0

Para 16.

Para 17.

Para 18.

'the depressed state of the trade in Indigo and Sandalwood.'

'In the Current collections from the sale of Salt there was a Decrease of Rupees 12,154-2-7 owing entirely to the diminished exports by Sea in the Fusly under review. The decrease occasioned by this cause, amounted to Rupees 21,000-13-11. Deducting from this Rupees 8,846-11-4 the value of Garce 84-99-5½ [the quantity by which the sales for home consumption exceeded those of fusly 1239] the Net decrease as noticed above is Rupees 12,154-2-7.'

'The addition of Extra Collection Rupees 7,161-0-6, and Rupees 4,459-3-10 Collected on account of arrears, raised the Gross Collections within the Fusly to Rupees 1,18,383-1-5 being Rupees 13,708-4-7 below the Gross Collections of Fusly 1239.'

'In the charges there was a decrease of Rupees 10,484-3-0, the particulars of which are detailed at length in the report under consideration. The chief items of decrease were manufacturers' share and extra charges for boat hire and conveyance of Salt, a decrease in which resulted of course from the diminished quantity of Salt manufactured.'

'The Net revenue, after deducting charges amounted to Rupees 62,393-15-11, being only Rupees 3,224-1-7 below the Net Revenue of Fusly 1239.'

'This branch of revenue was under Aumanie during Fusly 1240. The current collections amounted to Rupees 5,79,229-15-6 to which being added the extra collections noted in the margin amounted to Rupees 44,350-14-0, and collections of arrears Rupees 42,510-0-9 [viz. 40,485-12-3 due by the late Renters on account of their Kists for fusly 1239, and Rupees 2,024-4-6 the amount of the Collector and Deputy Collector's fees on the above] the Gross collections became Rupees 6,66,090-14-3; and exceeded the Gross Collections of Fusly 1239 by Rupees 40,881-3-5.'

'In the revenue derived from Betel and Tobacco under Aumanie there was a net increase of Rupees 29,136-10-0. In the collections both on piece and gruff goods there was a considerable decrease in the former to the amount of Rupees 16,685-15-10 in consequence of a falling off in the importation of Chintz, Comboys and Moorries, and in the latter to the amount of Rupees 16,213-7-7 owing principally to

'In the charges there was a decrease of Rupees 44,406-11-10. The chief item of decrease

CHARGES.

	RS.	A.	P.
Pay to Servants	29,447	14	0
Saderward	418	15	4
Extra charges	18,839	11	0
Drawback	1,51,873	5	0
Collector's fees recovered from individuals	45,292	10	2
General Extra charges	64	8	9
Total...	2,45,937	0	3

Para 24.

'is that of drawback in which there was a decrease of Rupees 62,923-6-5 which the Collector ascribes to' "the decline in the export trade and in some measure to the existing checks to prevent the delivery of duty bills of a higher value than the value of the goods embalmed for exportation as the means of defrauding Government in the receipt of the drawback upon them." In the extra charges there was an increase of Rupees 15,297-1-5 arising from an extra establishment having been entertained for the collection of the Betel and Tobacco duties during the whole year, whereas in Fusly 1239 that establishment was only kept up from the resumption of those farms which took place only four months before the close of the fusly. The other items included in the charges require no remark.'

NET REVENUE.

	RS.	A.	P.
Fusly 1240 ...	4,20,153	14	0
" 1239 ...	3,34,865	14	9
	85,287	15	3

'The Net Sayer revenue amounted to Rupees 4,20,153-14-0, and exceeded the Net revenue of fusly 1239 by Rupees 85,287-15-3.'

'The demand under this head was Rupees 5,25,572-3-2 being Rupees 89,132-13-4 in excess of the demand for fusly 1239. The Current collections amounted to Rupees 5,13,801-6-5 to which being added extra collections Rupees 2,111-13-3 and collections of arrears, Rupees 44,361-8-6 which consisted principally of the arrears of Kists due by the renters at the resumption of their farms in Fusly 1239, the gross Collections became Rupees 5,60,274, being Rupees 1,16,594-12-8 in excess of the gross collections of Fusly 1239.'

CHARGES.

	RS.	A.	P.
Fusly 1240 ...	65,360	15	4
" 1239 ...	24,857	14	1
	40,503	1	3

Para 33-34.

Para 36.

'In consequence of the Abkarry revenue having been under Aumanie during the whole of the fusly the charges of management considerably exceeded the charges of Fusly 1239; in which this branch of the revenue was resumed at the same time as the Sayer and was only under Aumanie for four months. There was also an increase in the charges Commission in proportion to the increased Net revenue collected. The total increase in the charges was Rupees 40,503-1-3.'

	RS.	A.	P.
Increase in Gross Collections ...	1,16,594	12	8
Increase of Charges	40,503	1	3
Increase of Net revenue	76,091	11	5

'Deducting this increase in the charges from the increase in the gross collections noticed above there appears to be an increase of Rupees 76,091-11-5 in the Net revenue, the amount of which was Rupees 4,94,913-12-10.'

'There was a balance of Rupees 11,770-12-9 outstanding on account of the Abkarry revenue at the close of the fusly which was reduced by the date of the report under consideration to Rupees 8,091-0-8.'

Para 28.

SCUDRY SMALL FARMS AND
LICENCES.

	RS.	A.	P.
Fusly 1240	10,974	1	9
" 1239	9,017	8	9
	1,956	9	0

* 1,553 4 11.

STAMPS.

GROSS COLLECTIONS.

	RS.	A.	P.
Fusly 1239	11,350	1	5
" 1240	8,538	12	0
	2,791	5	5

* 933 0 10.

	Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.
Salt				3,224	1	7
Sayer	85,287	15	3			
Abkary	76,091	11	5			
Sundry small farms	1,974	8	9			
Stamps				2,566	1	10
	1,63,351	3	5	5,790	3	5
	5,790	3	5			
Net Increase...	1,57,564	0	0			

'The Current Collections under this head amounted to Rupees 10,974-1-9 being Rupees 1,956-9-0 beyond the amount collected in Fusly 1239. The addition of extra collection Rupees 130-6-10 raised the Gross Collections to Rupees 11,104-8-7. Deducting charges*, in which there was a trifling increase of Rupees 37-13-1, the Net revenue becomes Rupees 9,546-3-8 being Rupees 1,974-8-9 in excess of the Net revenue of fusly 1239.'

'In the gross collections from the sale of Stamp Paper and Cadjans there was a decrease of Rupees 2,791-5-5. The Net revenue after deducting charges* in which there was a decrease of Rupees 225-3-7 [the Commission being less in proportion to the diminished sales,] amounted to Rupees 7,655-11-2, being less than the Net revenue of Fusly 1239 by Rupees 2,566-1-10.'

'From the annexed Memorandum which shews the increase and decrease in the Net revenue from each source, it appears that the Net increase upon all amount to Rs. 1,57,564. The Board consider this result to be highly satisfactory.'

383. A copy of the foregoing Proceedings we communicated to the Acting Collector on the 19th March.

384. By letter from the Chief Secretary to Government dated 6th April 1832 acknowledging the receipt of the above Proceedings we were informed that the Right Honorable the Governor in Council concurred with us in considering the result of the Collector's management of the Extra sources of revenue for fusly 1240 to be highly satisfactory.

385. A copy of the foregoing letter was transmitted to the Collector on the 9th April.

EXTRA REVENUE FOR FUSLY 1241.

386. On the 3rd December we submitted to Government the following Extract from our Proceedings under date the 15th November.

Proceedings, in Cons., 15th
Novr. 1832.

21st in Cons., 27th Sept. 1832.

'Read again the report of the late Acting Collector of Madras upon the management of the Extra sources of Revenue in that Collectorate for Fusly 1241, 1831-32.'

'The following comparative statement shews the demand collection and Balance under each head for Fuslies 1240 and 1241 respectively.'

	Fusly 1241.						Fusly 1240.					
	Settlement of Fusly 1241.	Collection on account of Fusly 1241 to the 11th July 1832.	Extra Collection for Fusly 1241.	Total Collection on account of Fusly 1241.	Balance of Current Revenue on the 12th July 1832.		Settlement of Fusly 1240.	Collection on account of Fusly 1240 to the 11th July 1831.	Extra Collection for Fusly 1240.	Total Collection on account of Fusly 1240.	Balance of Current Revenue on the 12th July 1831.	
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Salt...	1,10,778	9	10	1,10,778	9	10	1,06,762	13	1	1,06,762	13	1
Sayer	5,63,116	3	6	5,63,116	3	6	5,79,229	15	6	5,79,229	15	6
Sea Customs												
Abkary	5,98,353	0	2	5,98,353	0	2	5,13,801	6	5	5,13,801	6	5
Sundry Small Farms and Licenses	3,311	3	1	3,311	3	1	10,974	1	9	10,974	1	9
Stamps	30,236	12	8	30,236	12	8	8,533	12	0	8,533	12	0
Moturpha												
Total...	12,92,038	6	3	12,92,038	6	3	12,31,122	13	6	12,31,122	13	6

'The current collections from the sale of Salt amounted to Rupees 1,10,778-9-10 being

SALT.

Fusly 1241.

	RS.	A.	P.
Home consumption at 105 Rupees per Garco	82,388	6	7
Exportations at 30 and 35 Rupees per Garco	28,390	3	3
Total...	1,10,778	9	10

'The addition of Extra collections Rupees 2,891-3-8 and collections of arrears of advances for former fuslies, Rupees 3,405 raised the Gross collections to Rupees 1,17,074-13-6.'

CHARGES.

	RS.	A.	P.
1. Servants' pay	4,613	15	4
2. Salt Manufacturers' Share	14,498	2	3
3. Salt Compensation &c.	6,394	6	1
4. Advances for Manufacture	4,168	6	3
5. Extra Charges	13,303	5	10
6. General Extra charges	21	2	9
7. Commission &c.	510	6	3
	43,517	12	9

*7,645 4 6.

Para 10.

†2,411-9-9.

Para 9.

Para 12.

From the Ag. Secy. to Govt., 9th Decr. in Cons., 15th Decr. 1831.

To the Chief Secy. to Govt., 26th in Cons., 26th Jan'y. 1832.

From the Ag. Secy. to Govt., 3rd in Cons., 6th Feby. 1832.

Net Revenue.

SAYER.

	RS.	A.	P.
Duty on Betel and Tobacco	3,23,025	3	10
" Piece Goods	97,897	8	9
Gruff Goods	1,47,193	7	1
Total...	5,68,116	3	6

	RS.	A.	P.
Decrease in Tobacco and Betel duty	18,663	13	4
Do. on Piece Goods	9,118	1	11
Total...	27,782	0	3

	RS.	A.	P.
Deduct Increase in Gruff Goods	16,668	3	3

	RS.	A.	P.
Net Decrease of Sayer Collections	11,113	13	0

'The charges which comprize the items noted in the margin, amounted to Rupees 43,517-12-9 being Rupees 12,471-4-9 below the charges of the preceding Fusly. The details of the increase and decrease in each item are set forth in the report under consideration, and appear to require no particular notice. The 'greatest decrease* occurred in the Extra charges, and was occasioned by there having been less paid on account of canal toll, on Salt exported, and advances for Boat hire in Fusly 1241, than in the preceding Fusly. There was also a 'decrease† in the advances for manufacture' "under the operation of a rule not to make advances to any person against whom there are outstanding balances." In the charges of Commission both on account of this and all the other branches of Extra Revenue there is a decrease in the Fusly under review consequent upon the orders which were passed during the Fusly for compensating the Collector and Deputy Collector of Madras by a fixed salary in lieu of all Commission and Fees which came into operation in February last.'

'The net Revenue after deducting charges amounted to Rupees 73,557-0-9 and exceeded the net revenue of Fusly 1240 by Rupees 11,163-0-10.'

'The current ordinary collections under this head which include the items noted in the margin, amounted to Rupees 5,68,116-3-6, being Rupees 11,113-12-0 below the collections for Fusly 1240.'

'The amount of duty collected on Betel and Tobacco, fell below that of Fusly 1240 by Rupees 18,663-13-4, and in the amount of duty on Piece goods there was a decrease of Rupees 9,118-1-11 arising from a diminished importation of Handkerchieves and Salampores the total decrease in the Collections from these two sources was Rupees 27,782-0-3. Deducting from this Rupees 16,668-3-3 the amount by which the collections of duty on Gruff goods exceeded those for Fusly 1240, there remains a net decrease in the Current Collections on account of Sayer, amounting to Rupees 11,113-13-0 as shewn above.'

	RS.	A.	P.
Collector's Fees	29,718	10	11
Godown Rent	36	0	10
Fines and Stoppages	367	15	3
Peon's share on Confiscated Goods	114	1	8
	30,236	12	8

'The additions of the Extra items noted in the margin which

'amounted to Rupees 30,236-12-8 raised the Gross collections to

'Rupees 5,98,353-0-2.'

'The charges which amounted to Rupees 2,81,349-14-6 exceeded those for Fusly 1240 by Rupees 35,412-14-3 this increase was occasioned wholly by there having been a much greater*

*57,885 5 8.

'amount of drawback paid in the Fusly under review on Goods exported by Sea, than in Fusly 1240. The particulars of increase and

'decrease in the other items require no remark.'

'The Net Revenue amounted to Rupees 3,17,003-1-8 being Rupees 1,03,150-12-4 below the

Net Revenue.

Proceedings, in Cons., 12th March 1832.

Para 7.

'ing in all to Rupees 42,510-0-9.'

'not revenue of fusly 1240 this decrease was occasioned in a great measure by there having been no arrears to collect in the Fusly under review whereas the Collections of the preceding Fusly were augmented by the Collections of a considerable balance due by the renters of Fusly 1239, and of the Collector's Fees thereon, amount-

ARRACKRY.

Fusly 1241	5,93,927	14	4
" 1240	5,25,572	3	2
	68,355	11	2

'In the Demand under this head there was an increase of Rupees 68,355-11-2 the amount being Rupees 5,93,927-14-4. The Current ordinary Collections amounted to Rupees 5,88,345-8-4, adding Extra Collections Rupees 3,311-3-1, and collections of arrears Rupees 3,848-4-3, the gross amount realized was Rupees 5,95,504-15-8.'

'The charges exceeded those of Fusly 1240 by Rupees 27,186-4-1; the chief increase, which

'occurred under the head of Extra charges, is

'explained to have arisen from an increase in

'the amount paid to the Commissariat Depart-

'ment for Batavia arrack in consequence of a

'Bill for arrack supplied in Fusly 1240 having

'been adjusted in the Fusly under review, and

'an increase in the amount expended for Jaggery

'for the manufacture of Putta or Country Arrack for supply to the

'retail dealers.'

Para 35.

'The Net Revenue after deducting charges amounted to Rupees 5,02,957-12-3 being Rupees

'8,043-13-5 beyond the Net Revenue of Fusly 1240. In the Collec-

Net Revenue.

Para 38.

'tions of Fusly 1240 however is included a sum of Rupees 36,373-2-2 being the amount of kist due by the renters for Fusly 1239 and carried to the account of Fusly 1240. If a comparison be made between the Net revenue of the two years after deducting the above sum from the Collections of Fusly 1240, the result will shew an increase in the Fusly under review to the amount of Rupees 44,417-1-7.'

'The Gross Collections under this head including extra collections, Rupees 150-15-5, amount-

Sundry small Farms and Licenses.

*1,417 3 7.

'ed to Rupees 10,063-12-0 being Rupees 1,040-12-7 less than the

'Gross Collections of Fusly 1240. Deducting charges* in which there

'was a decrease of Rupees 141-1-4 the Net Revenue remaining was

'Rupees 8,646-8-5 which exceeded the net revenue of Fusly 1240 by

'Rupees 899-11-3.'

'The Current Collections from the sale of Stamps amounted to Rupees 9,302-14-0 which exceeded the Current Collections of Fusly 1240 by Rupees 719-2-0 and the gross Collections of that Fusly by Rupees 719-2-0; in the charges* there was a decrease of Rupees 252-11-9.'

'The Net Revenue amounted to Rupees 8,622-8-11 and exceeded the net Revenue of Fusly 1240 by Rupees 966-13-9.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Salt	62,393	15 11	73,557	0 9	11,163	0 10			
Sayer	4,20,153	14 0	3,17,003	1 8			1,03,150	12 4	
Abkarry	4,94,913	12 10	5,02,957	12 3	8,043	15 5			
Sundry small Farms and Licenses	9,516	3 8	8,646	8 5			869	11 3	
Stamps	7,655	11 2	8,622	8 11	966	13 9			
Total	9,94,663	9 7	9,10,787	0 0	20,173	14 0	1,04,050	7 7	
					Deduct Increase...		20,173	14 0	
					Net Decrease...		83,876	9 7	

'With reference to the balances entered in Column 1 Statement B which accompanied the report under consideration the Board observe that the greater portion of the arrears on account of Salt* advances and the whole of the Sayer balance are included in the amount entered as irrecoverable in the statement of outstanding balances submitted by the late Collector under date 21st August 1829.'

'From the last mentioned Statement, it appears that the total balances therein entered amounted to Rupees 21,847-11-11 of which Rupees 20,115-3-6, were considered by the Collector recoverable and Rupees 1,732-8-5 irrecoverable.'

'Of the irrecoverable balances, Rupees 516-1-5 are stated to be due by Betel Gardens, and to have accumulated between June 1815 and December 1822. Under the explanation contained in para 2nd of the above letter the Board recommend that sanction may be granted for writing off this sum to profit and loss.'

'The next item classed as irrecoverable amounts to Rupees 1,216-7-0 and is due on account of advances for the manufacture of Salt. It was however ascertained by subsequent enquiries that part of this balance amounting to Rupees 126-14-10 was recoverable from the sum of Rupees 1,009-12-2 due by the Salt manufacturers of Vulloor to whom advances were made by the Collector of Madras in 1824 when these Pans were under his charge.'

'The remainder amounting to Rupees 1,089-8-2, comprises Rupees 882-13-4 due on account of the advances to the Vulloor manufacturers above mentioned and Rupees 206-10-10 which are stated to be due by persons who are dead or have absconded, the Board resolve to recommend that these sums therefore may be written off.'

Balance due by Betel Gardeners ... RS. A. P.
516 1 5
Balance outstanding on account of advances for the Manufacture of salt by Vulloor Manufacturers ... 882 13 4
By other Manufacturers ... 206 10 10

1,089 8 2
Rupees 1,605 9 7

'The total amount of irrecoverable balances for writing off which the sanction of Government is requested is Rupees 1,605-9-7.'

'The Acting Collector of Madras will take the necessary steps for the immediate recovery of the sum of Rupees 126-14-10 which it was stated by the Acting Collector of Chingleput could be realized without material inconvenience to the parties by whom it is due. He will also be pleased to state whether the whole of the balance of Rupees 16,942-5-0 entered in the statement dated 21st August 1829 as recoverable on account of advances from the manufacturers of Salt, has been actually recovered.'

387. A copy of the foregoing Proceedings we communicated to the Acting Collector of Madras, 21st July.

CERTAIN POINTS CONNECTED WITH THE REVISION OF THE QUIT RENT DEPARTMENT OF THE MADRAS COLLECTORATE.

388. On the 31st July 1832 we submitted to Government the following Extract from our Proceedings under date the 29th November 1830.

Proceedings, in Cons., 29th Novr. 1830.
In Cons., 4th Jan'y. 1830.
'Read again letter dated 29th December 1830 from Messrs. Murray and Hadow, the committee appointed to inquire into certain irregularities in the office of the Collector at Madras, submitting their final report on the subject of that enquiry.'

Para 2.
In Cons., 21st Feby. 1825.
To Govt., 23th in Cons., 28th Feby. 1825.
From do., 18th in Cons., 24th March 1825.
In Cons., 24th March 1825.
'The Committee observe that their first enquiries were directed to certain complaints relative to Cochrane's Canal, as reported on in their letter of 16th February 1825. This subject was treated of in the correspondence noted in the margin, and a copy of the letter expressing the satisfaction of Government at the result of the inquiry on this point was furnished to Messrs. Murray and Hadow on the 24th of March 1825.'

'The next subject alluded to by the Committee is the illegal occupation of portions of the Honorable Company's Washing green, and they refer to the letters noted in the margin addressed by them to the Board on this subject. The cases of illegal occupancy alluded to in these letters; are those of Condapah Moodely formerly a Register of Government Grants in the Office of the Collector of Madras, and afterwards an Accountant in the export warehouse, and of Ragavah Chary, formerly Sheristadar in the Collector's Cutcherry.'

'Condapah Moodely the person first mentioned was suspended from his situation, at the recommendation of the Committee, on his refusing to give up the ground occupied by him. In a recent petition to the Board he asserts that when he purchased it, he did not believe it to be public property and adduces various arguments to shew that in fact it did not belong to the Government; but offers, if the Board are not satisfied on the latter point to give up the ground; apparently, on certain conditions. Resolved that this petition be referred for the consideration

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of the present Collector Mr. Smalley, and that he be requested to state his opinion respecting the best mode of proceeding under all the circumstances of the case.'

'Resolved also that the opinion of Mr. Smalley be taken on the case of Ragavacharry the other individual by whom a portion of the Company's washing green is considered by the committee to be illegally occupied.'

'The Committee next allude to the difficulty which they have met with in their inquiries respecting the land belonging to the Company beyond the Black Town wall in consequence of no uniform system having obtained as to the regular transfer or safe custody of the title deeds of Company's houses and lands which have seldom been registered in the Collector's Office.'

'This subject was noticed by the committee in their letter of 4th September 1827 which letter was submitted by the Board to Government, who decided, that
In Cons., 10th Sept. 1827 'Title Deeds, Leases, agreements and all other documents regarding
To the Chief Secy., 10th in 'property purchased or hired by the Government, should be kept in
Cons., 10th Sept. 1827. 'the Office of the Military Board, who, would furnish the Collector of
30th May in Cons., 2nd June 'Madras with such information as he might require, from time to time,
1828. 'to enable him to correct the Registers of his office, and on the occasion
of future purchases or leases, would communicate to him the terms and the date of entering
into possession.'

'This order of Government is not noticed by the Committee in their report under review, but it would appear from the 5th para of their letter that the order had not been effectual. Resolved that, the present Collector be requested to report, what circumstances have prevented the attachment, through the Office of the Military Board of all the information necessary to correct the Registers of his office, with respect to all buildings and lands in the possession of Government.'

'The next subject treated of by the Committee is that of the arrears in the quit rent department. The last report of the Committee on this subject was
Para 6. 'taken under consideration in the Board's Proceedings of 2nd of
Dated 2nd July 1829. 'November last, which were submitted to Government on the 12th of the
In Cons., 6th do. do. 'same month, and sanction obtained for writing off the sum of Rupees
In Cons., 2nd Novr. 1829. '37,526-2-11 being the Balance remaining unadjusted out of the sum
From Govt., 27th Novr. 1829. 'of Rupees 2,41,483-15-9 the total amount of the original balances
In Cons., 30th do. do. 'taken under the consideration of the Committee.'

'Reference is now made by the Committee to the Collector's letter of 28th August 1823 in which a sum of Rupees 68,736-12-8 was entered as recoverable, and which they state has in consequence been hitherto excluded from their Proceedings. In the course of their enquiry however, they now state, that it was necessary to refer to the bills included in this balance, when they found that many of these nominally recoverable bills, were exactly of the same nature, and often related to the same spot of ground with others which had been classed as irrecoverable, and accordingly out of the whole amount only Rupees 39,890-1-10 have to the present time been realized, and there remain outstanding bills to the value of Rupees 28,846-10-10 which are liable to observations similar to those offered in their report of 2nd July 1829.
From the Collr., 28th Augt. 'in which a sum of Rupees 68,736-12-8 was entered as recoverable,
in Cons., 1st Sept. 1823. 'and which they state has in consequence been hitherto excluded from
Para 10. 'their Proceedings. In the course of their enquiry however, they
now state, that it was necessary to refer to the bills included in this
balance, when they found that many of these nominally recoverable bills, were exactly of the
same nature, and often related to the same spot of ground with
others which had been classed as irrecoverable, and accordingly
out of the whole amount only Rupees 39,890-1-10 have to the present
time been realized, and there remain outstanding bills to the value
of Rupees 28,846-10-10 which are liable to observations similar to
those offered in their report of 2nd July 1829.
Committee's Report. 'same nature, and often related to the same spot of ground with
Para 22. 'others which had been classed as irrecoverable, and accordingly
Board's Proceedings, 2nd 'out of the whole amount only Rupees 39,890-1-10 have to the present
Novr. 1829 para 21. 'time been realized, and there remain outstanding bills to the value
In Cons., 2nd. 'of Rupees 28,846-10-10 which are liable to observations similar to
those offered in their report of 2nd July 1829.'

'In addition to writing off this sum, the Committee state that there are certain other adjustments necessary in order to bring the balance of bills now actually forthcoming in the

'Cutcherry to agree pretty nearly with the balance as given in the Demand, Collection, and Balance Accounts; In elucidation of this subject, the Committee have considered it necessary to go back to Fusly 1231, and to trace the Demand and Collections of this Department since that period. The Board however cannot reconcile the amounts entered in the Statements furnished by the Committee with the balances entered in the Demand Collection and Balance accounts furnished to their office by the late Collector. The present Collector will be pleased therefore to take this subject into consideration, and furnish a statement prepared with reference to his Demand Collection and Balance account of all the further remissions and adjustments which are necessary to introduce complete regularity into the accounts of this department.'

'Having concluded their proceedings on the outstanding balances, the Committee have next entered into the consideration of the means best to be adopted to insure the future regular realization of this branch of Revenue. To effect this object, they state, that they have laid down certain rules respecting the mode in which the accounts of the bills delivered to the Conicopolies for collection are to be kept, and they think that if these are duly attended to, and a vigilant superintendence exercised over the Conicopolies, peculations cannot be made on the Revenue without detection. The Committee further recommend that a Commission of 3 per cent. should be allowed to the Conicopolies in addition to their pay for any sum each may collect above Rupees 200 per mensem, and a reduction of 5 per cent. made on the deficiency if their collections fall short of this standard.'

'The pay of the Conicopolies as alluded to in the letter of the Committee under review is Rupees 14 per mensem but in a letter since received from Mr. Murray late Collector of Madras, and a Member of the Committee, that pay has been recommended to be reduced to Rupees 10-8-0, with the view of keeping up the numerical strength of the Establishment, a reduction in which had been proposed by him to the Committee appointed for the revision of Civil Establishments. The original number of these Conicopolies was 29, they were reduced by the Committee to 21, and Mr. Murray's last proposal is to increase the number to 28.'

'The present Collector will be pleased to take this subject into consideration, and report his sentiments upon it. The quit rent collections according to the report of the Committee have hitherto averaged about 48,818 per annum, and the amount realized after deducting amount assessed on waste lands, Pagodas and Brahmins' houses at Triplicane is reckoned to be about Rupees 54,000. If this sum is divided among 21 persons, each will have to collect the small

sum of Rupees 214 per Mensem for which, if remuneration is allowed at Rupees 14 per Mensem he will receive at the rate of 6½ per cent. Under this view of the case the number of persons employed, and their pay would appear ample, and when it is recollected that besides the Conicopolies there are about 40 peons employed and a total establishment kept up at a charge of 26 per cent. on the demand, the expense of this department must be considered excessive. It would be satisfactory to the Board if the present Collector could devise any arrangement for reducing it.'

'The Board think that the subject of the ground rent alluded to in the 28th para of the Committee's letter requires the particular consideration of the Collector. If the rate at which this tax is fixed is really too heavy, and contains in itself the seeds of abuse, a suggestion ought to be made for correcting the evil.'

Total demands entered in the Accounts of Fusly 1237		Rs.	A.	P.
DEDUCT.				
Amount assessed on waste lands &c.	10,593	0	0	
Do. on Pagodas	704	0	0	
Do. on Brahmins' houses at Triplicane	97	0	0	
		11,394	0	0
		54,000	0	0

With respect to the demands against the Merassidars, the Board will be prepared to take the subject into consideration on receiving a Statement of the grounds and amount of their claims to exemption from quit rent but in the mean time the existing demand against them ought not to be for borne without special reasons, which ought to be reported.

It is observed that large balances are brought forward from year to year on account of quit rent on waste lands. This subject appears to the Board worthy of the particular attention of the Collector, and they would be glad to receive his opinion respecting the best made of enforce, or annually adjusting the demand against these lands. It would appear that the only measure hitherto adopted for the purpose has been to attach the produce of such lands as might be occasionally cultivated. If it would be equitable to enforce the demand in all seasons, the board conceive that it might be realized by distraining the personal effects of the proprietors or by exposing the land to public sale and taking possession of it on account of government, if no purchaser should appear. If it would not be equitable to adopt this course, it might be convenient to limit the annual demand to the lands actually cultivated, or otherwise profitably employed in each year.

It is understood that when certificates are issued for lands not heretofore assessed, it is the practice with reference to the advertisement of Government under date the 1st December 1800, to demand quit rent in arrear from that period. The board consider this practice to be highly inexpedient, as tending to prevent the enclosure and improvement of waste lands. The Collector is requested to state his opinion as to the period from which the demand should take effect in such cases.

In a letter dated 15th June 1829 the Board stated their opinion with respect to a demand made for ground rent on certain land held for more than 30 years without paying rent, and they at the same time authorized a certain rate to be levied as ground rent on lands the property of Government situated within the Black Town wall. In replying to the present proceedings the Collector will be pleased to state how this order was carried into effect, and whether the ground rent alluded to in his letter of 13th August last was excluded from the general proceedings of the Committee on this subject.

In the foregoing Proceedings we communicated to the Collector on the 29th November 1830.

390. Together with the foregoing Proceedings we submitted to Government the following Extract of our Proceedings of the 19th July 1832 upon a letter from the Collector of Madras noted in the margin regarding the different points noticed above.

In regard to the first point alluded to in the abovementioned proceedings, viz., the occupancy by Condapah Moodelliar and Ragavacharry of two spots of ground in Tandiarpettah forming part of what is called the Honorable Company's washing green the Collector observes that tho' there is no legal proof that the ground was the property of the Company, yet situated as the parties were, it was highly improper in them to obtain possession by purchase without a full and frank avowal of the particular nature of the case. For their error however he considers that they have received a sufficient check. With respect to the lands he states that he sees no authority to resume possession of them and thinks that there is not proof for filing a bill of ejectment. Under these circumstances the Board think that it would be advisable to waive all claim on the part of the company to the lands in question.

Adverting to the difficulty experienced by the late Quit rent Committee in their enquiries respecting lands belonging to the Company the Black town walls, in consequence of no uniform system having obtained as to the regular transfer or safe custody of the title deeds of Company's houses or lands, the Collector was requested to report what circumstances had prevented the attainment of all the information requisite for correcting the registers in his office by application to the Military Board, in whose custody it had been decided by Government that all title deeds, leases, agreements and all other documents regarding property purchased or hired by Government should be kept, and to whom the Collector of Madras was referred for any information that he might require upon the subject. It appears from the report now submitted that an application was made to the Military Board under date 26th August 1828 for an inspection of the title deeds of Company's houses in pursuance of the instructions of Government alluded to above, but that they have never been furnished, nor has any communication been made of subsequent purchases.

Agreeably to the instructions conveyed in para 10 of the Board's proceedings of the 29th November 1830 the Collector has furnished statements prepared with reference to the Demand Collection and Balance accounts shewing the amount of the balances of quit rent and ground rent due up to the 30th April 1831, and the remissions and adjustments which he considers it requisite to be made in order to introduce complete regularity in the accounts of the Quit rent department.

From para 5 of the report under consideration which shews the particulars of the balance outstanding on the 12th July 1822 or the last day of fusly 1231 and the subsequent collections and remissions both on account of that balance, and of the demand from that date to the 30th April 1831 (Fusly 1240) appears the following statement of the balance outstanding on the 30th April 1831.

	Rs.	A.	P.
Statement A. Balance of Quit rent exclusive of Triplicane as per Demand Collection and Balance statement	2,24,345	3	10
Do., on account of Triplicane	2,291	8	0
Statement B. Balance of ground rent exclusive of Triplicane	25,841	13	10
Do., on account of Triplicane	3,006	11	10
	2,56,085	5	

and consisted of the items noted in the

The Collector is to suppose that the sums entered in the Demand Collection and Balance accounts as the balances of each fusly were correct, caused the whole of the Bills composing the aggregate to be examined in detail, and a total shewn for each of the fuslies to which they respectively belong, with reference to the dates inserted in them. The result of this examination shewed the real balance outstanding on the 30th April 1831 to be Rupees 2,65,734-5-3 or Rupees 9,648-15-9 more than the amount according to the Demand Collection and Balance Statements. This excess is stated to consist of the following items.

Amount* of bills which the late Committee caused to be made out in the place of others which they cancelled.

Excess† of Quit Rent bills not yet brought to account.

Ground‡ rent bills found in possession of the Conicopolies.

	Rs.	A.	P.
Report 29th Decr. 1829.	9,442	0	3
Para 10.			
† Statement A.	90	12	7
‡ Statement B.	116	2	11
	9,648	15	9

The following Statement shews at one view the adjustment proposed by the Collector to be made in regard to the balance ascertained by actual examination to be outstanding on the 30th April 1831.

Para 18.

Balance on the 30th April 1831	2,65,784. 5 3
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DEDUCT.

Remission already sanctioned				
Statement A.	Quit rent...	63,454	7 4	
	Ground rent...	1,828	8 7	
				65,282 15 11
" B.				2,00,451 5 4
Further remissions proposed by the Committee requiring sanction		63,437	0 11	
				1,37,014 4 5

The first item, of remission already sanctioned, is part of a sum of Rupees 63,923-5-2 the amount of Bills cancelled by the late Committee, on waste lands, and lands claiming exemption from Quit rent, as noticed by the Board in para 20 of their proceedings dated 2nd November 1829, of this the Collector now reports that Rupees 468-13-10 have been since collected, leaving Rupees 63,454-7-4 to be deducted from the original balance.

Para 11.

Rs.	A.	P.
63,923	5	2
468	13	10
63,454	7	4

The second item (Rupees 1,828-8-7) is an amount of ground rent erroneously assessed which has been remitted but not yet excluded from the demand.

The sum of Rupees 63,437-11-0 for the remission of which the Collector now recommends that the sanction of Government may be obtained, comprises the following items.

Rupees 26,859-11-8 being the amount of Ground and Quit rent ascertained by actual examination to be still outstanding out of a balance of 28,846-10-10 remitted in 1831 alluded to in para 8 of the Committee's last report states that with every exertion on the part of the Collector only Rupees 1,109-11-7 have been collected on the 29th Decr. 1829. since the date of the Committee's report, and concurs with the Committee in recommending that the remainder should be written off, from the difficulty of recovering any portion without causing distress, or interfering with those persons who may be desirous of cultivating their lands or erecting buildings on them, as the revenue arising from them for several years may fall considerably short of the demand now due on the property. Upon this representation the Board resolve to recommend that the above-mentioned balance may be written off to profit and loss.

Para 13.

Quit rent	24,294	10 3
Ground rent	2,565	1 5
	26,859	11 8

29th Decr. 1829.

The next item is Rupees 11,406-2-8 being the amount of Bills made out subsequently to Fusly 1231 for Quit rent on houses and lands belonging to Government, His Highness the Nabob and to certain Bramins attached to the Pagoda at Triplicane who are to be exempted, as well as some of the various charitable institutions. Detailed registers of these lands are now kept in the Collector's office, upon the accuracy of which it is stated that dependence may be placed. The Board recommend that the amount of these bills as shewn in statement C which accompanied the report under consideration may be written off to profit and loss.

Para 14 and 29.

Sanction requested for writing off Rupees 11,406-2-8.

The third item which amounts to Rupees 25,171-2-7* consists of ground rent due from Fusly 1232 to 30th April 1831 of Fusly 1240 as shewn in Statement B. This sum is stated to include Rupees 557-4-6 embezzled by one of the former Conicopolies, as noticed by the Committee in Statement A forwarded with their last report. This sum has not been recovered, but the Board concur with the Collector in thinking that measures should be taken for realizing it, and they accordingly resolve to place the present Acting Collector in communication with the law officers of Government for this purpose. In the meantime they think it best that the amount embezzled should stand in the Collector's account as a demand against the defaulter. The balance remaining after deducting this sum, they resolve under the circumstances stated in para 16 and 17 of the report before them to recommend for remission of the balance recoverable and they think it expedient as suggested by the Collector that a similar adjustment be made at the close of every year under the special sanction of Government.

Total ground rent as per Statement B...	Rs.	A.	P.
	29,564	12 7	
DEDUCT.			
Already sanctioned	1,828	8 7	
Amount due prior to Fusly 1233 and recommended to be written off in para 10 of these Proceedings	2,565	1 5	
	4,393	10 0	
	25,171	2 7	

The total amount for writing off which the sanction of Government is recommended is Rupees 62,879-12-0 in addition to Rupees 13,454-7-4 being a part of a sum already sanctioned, but which should now be distinctly adjusted and written off in the proper fusly years.

Para 11 Supra.

Rs.	A.	P.
26,859	11 8	
11,406	2 8	
21,613	14 1	
62,879	12 5	

The balance of Quit and ground rent remaining from the 30th April 1831 after remissions proposed in the foregoing is Rupees 1,37,571-8-11.

Para 12.

Rs.	A.	P.
1,37,014	4 5	
557		

The Board have since considered the account given in para 20 of the present report and find it very satisfactory. It appears that 16 Conicopolies (the number to which the establishment was reduced according to the revised Moyenzabitah submitted to the Board under date the 18th November 1830) collected an average of Rupees 375 per Mensem or 72,000 Rupees per annum. The Board think that it will be unnecessary either to add to their number as proposed in Mr. Murray's letter of the 8th January 1830 or to increase their emoluments by granting them a commission upon the amount collected by them in excess of Rupees 200 per Mensem as suggested by the late Committee.

Para 26.

Under the circumstances now explained by the Collector in para 21 in reference to the objections taken by the Committee* against the high rate at which ground rent is assessed, the Board do not consider it necessary to recommend that any alteration should be made in the existing rules in this department.

Para 27-28.

"Government, or that the defaulting Conicopoly furnished the security of any individual to indemnify the Government for an act of embezzlement on his part, and who could now be called upon to make good the amount. Should your Board on a reconsideration of this point be disposed to concur in the inexpediency of a recourse to law the Right Honorable the Governor in Council grants you authority to have the amount of the embezzlement, viz., 557-4-6 written off to Profit and Loss."

"The Right Honorable the Governor in Council is pleased to sanction agreeably to your recommendation the writing off of Rupees 947 being the amount of Bills issued subsequent to the 30th April 1831 for lands belonging to Government and others exempted from the payment of Quit Rent and which were erroneously included in the Current Demand."

"The Right Honorable the Governor in Council considers it of great importance that the accounts of Quit Rent balance up to the 30th April 1831 should be brought to a final settlement. The balance outstanding on that date amounts to 1,37,014-4-5 exclusive of the amount embezzled by the Conicopoly, viz., 557-4-6 and of this balance it would appear that a further and very considerable sum is still to be remitted as assessment on waste lands and on ruined or unoccupied houses."

"The Right Honorable the Governor in Council trusts that the Collector will be able to suggest a remedy to prevent persons evading the payment of ground rent as shewn in para 17 of the Collector's letter."

"As regards the occupancy by Condapah Moodely and Ragavachary of the ground s posed to be Government property the Right Honorable the Governor in Council is inclined to think that it might form a bad precedent if the Government were at once to relinquish its claim upon the ground in question the occupancy of which was effected in so reprehensible manner. He considers that the fact stated by the Collector of the ground having been held in the possession of the public officers of Government affords a fair legal presumption the Right of Government to the ground and that in the event of a law proceeding it for Condapah Moodely and Ragavachary to repel that presumption and the right of the sale by shewing the Right of the Merassidars having formed part and parcel of the Merassy land of their va."

"The Right Honorable the Governor in Council entirely concurs in the inutility of making any increase either to the number or emolument of the Merassidars but he would suggest for your consideration whether or not any benefit would be likely to result if the Conicopolies were paid by a centage on their collections and not allowed a fixed salary."

"In respect to the annual adjustment of the Quit Rent demand on waste lands the Collector suggests that it should be written off, and the rent remitted so long as the land is held without cultivation. That some measure should be adopted to obviate the annual accumulation of Quit Rent balances upon waste land is obvious, but instead of remitting such balances annually the Right Honorable the Governor in Council is disposed to think that it would be preferable to omit altogether the Demand upon waste lands from the Demand of Current Revenue. Separate Accounts should of course be kept and the assessment upon such land separately exhibited in the Zummahbundy report but it would appear unnecessary to include such an item in the Demand of Current Revenue. The realization of the Quit Rent upon waste lands is a question of great difficulty considerable doubt would appear to be entertained of the legality of the sale of the lands and whether legal or not it has never been customary hitherto to resort to it, and yet if the collection of Quit Rent is to be enforced there does not appear to be any other means so calculated to effect it as by a sale of the land."

"So long as the land is chargeable as it is at present with a large and continually increasing arrear of Quit Rent, it is in vain to expect that it will be cultivated or otherwise occupied and made use of. The Right Honorable the Governor in Council would consider it preferable when land hitherto waste becomes cultivated or occupied so as to become liable to Quit Rent to remit the arrears of long standing than to enforce the collection of them at the risk of discouraging the cultivator. Such a measure he conceives would prove the strongest incentive to proprietors to reclaim waste and unoccupied land and then much would depend on the personal exertions of the Collector to aid the effect of the measure by inducing Proprietors to turn their lands to profitable uses, so as to make them chargeable with Quit rent, and thereby augment the Current Revenue."

"The recommendation of the Collector that Quit Rent due upon ground held without a grant or certificate should upon the issue of such certificate be recovered when it is ascertained that it has been cultivated, from the period of cultivation, and in the case of land built upon from the date of the erection of the building is considered judicious, and should be adopted for although your Board seem to think that in the case of land cultivated, if it should so happen that the cultivation had been going on for many years it would be found oppressive to collect the tax for so long a period back, still the principle stated by the Collector upon which it is demanded at all, viz. the acknowledged right of Government to a share in the produce of the soil requires that the share of the produce which the proprietor has withheld from Government for his own benefit should be made good by him, and the longer he has defrauded the Government of it the more necessary it is that he should be called upon to pay. The Right Honorable the Governor in Council considers therefore that when the fact of Cultivation is clearly ascertained the Proprietor should be required to pay the Government demand. The Right Honorable the Governor in Council cannot however clearly understand how land can be cultivated for a series of years or buildings erected without the knowledge of the Collector's establishment, and if known why the Quit Rent should not be demanded and paid the first year of the Cultivation or of the erection of the buildings as the case might be."

392. A copy of the foregoing letter together with our Proceedings of the 19th July we communicated to the Acting Collector on the 13th September 1832.

OBSERVATIONS OF THE BOARD REGARDING A DRAFT OF REGULATION FOR THE BETTER ADMINISTRATION OF THE REVENUE ARISING FROM THE DUTIES ON BETEL AND TOBACCO WITHIN THE LIMITS OF MADRAS.

393. On the 15th September we submitted to Government the following extract from our Proceedings under date the 6th of that month.

In Cons., 20th August 1832. 'Read again letter from the Collector of Madras dated 17th February 1832, No. 347.'

'The Collector replies to the Board's Proceedings of 30th May and 21st July 1831 and submits a revised Draft of a Regulation for the better administration of the revenue arising from the duties on Betel and Tobacco &c.'

'The main object is to prevent the smuggling of Betel and Tobacco by which the revenue is seriously affected.'

'With respect to Betel the smuggling is chiefly of the produce of the gardens within the limits of Madras. The Collector formerly suggested two methods of remedying this evil viz., one to prohibit altogether the cultivation of Betel within those limits the other to permit the cultivation but under certain restrictions. The Board preferred the latter mode, and they

'approved of the principle proposed by the Collector of compounding with the growers of Betel for the total amount of duty payable on the produce of their gardens, instead of attempting to levy it in detail. This principle also met the approbation of Government. In the letter under consideration a plan is proposed for determining the assessment upon the Gardens accordingly.'

'It has been ascertained by the Collector that none but the best soils are used for this cultivation, and that in adjusting the assessment it is necessary only to have reference to the means of irrigation. Some Gardens are watered by a tank, and some by wells: the irrigation of the former is less expensive than that of the latter. It is necessary therefore to adopt only two different rates of assessment, the first to apply to gardens irrigated by a tank and the second to those irrigated by wells. Under this simple arrangement it could at once be determined, on mere inspection, to what rate of assessment every garden should be liable.'

'A Betel garden is not productive in the first year, it is fully productive in the 2nd and 3rd years, but in the 4th it is in such a state that though it yields produce neither the quantity or quality of it is such as, after payment of the duty, to return to the grower an adequate profit. It is proposed therefore that the assessment or composition of each garden shall be determined with reference to the estimated produce of the 2nd and 3rd years, and that no garden shall be permitted to be continued after the 3rd year.'

'The Collector employed competent and experienced appraisers to estimate the produce of a Betel Garden in the 2nd and 3rd years, and referred their estimate to the growers of Betel, who proposed an abatement of 30 per cent. and expressed their willingness to agree to a settlement on that condition and actually signed a Muchilka to pay the revenue accordingly.'

'The plan proposed by the Collector is to deduct $\frac{1}{3}$ rd from the estimate of the appraisers and to adopt the remainder as the rate of assessment for a garden of the 1st Class watered by a tank for the two years during which it is productive or rather for the 3 years during which it is to be allowed to continue from its formation. A Garden of this class would thus be rated at 14,600 bundles per Cawney the duty upon which at one fanam four cash per bundle would be Rupees 1,192-6-8 a deduction is necessary in fixing the assessment of a garden of the 2nd class watered by wells on account of the greater expense of this mode of irrigation which is estimated at Rupees 204 which would reduce the rate per Cawney for the like period to Rupees 988-6-8.'

'The extent of land cultivated with the Betel vine at the time the Collector made his calculations, was 61 $\frac{1}{2}$ Cawnies. If the same extent of land be cultivated annually it is estimated that the Government would gain by the increase of revenue and decrease of charge in consequence of the proposed arrangement a profit of Rupees 16,877 per annum. Supposing that only $\frac{1}{3}$ rd of the above extent or about one half of the whole extent of land which one year

Collector's Report.		RS.	A.	P.
Para 11.				
Amount of Revenue in the proposed plan derivable from 61 $\frac{1}{2}$ Cawnies for 2 years				
Actual Collections of 2 years for the same	...	66,907	10	0
...	...	40,833	5	0
Increase of Revenue...	...	26,074	5	0
Decrease of charge...	...	7,680	0	0
Total increase in 2 years...	...	33,754	5	0
Per annum...	...	16,877	2	6

'with another is employed for this cultivation be cultivated annually in future the saving of charge being the same, the Government would gain a profit of Rupees 12,531.'

	RS.
Increase as above upon 61 $\frac{1}{2}$ Cawnies	26,074
Increase upon $\frac{1}{3}$ rd	17,382
Add saving of charge	7,680
Total increase in 2 years	25,062
Per annum	12,531

NOTE.—The Collector estimates the profit at 11,251 Rupees taking $\frac{1}{3}$ rd of the increase of revenue calculated upon 61 $\frac{1}{2}$ Cawnies and $\frac{1}{3}$ rd instead of the whole saving of charge.

'It is shewn that by the proposed arrangements the Gardeners would enjoy the large profit of Rupees 786-15-4 per Cawney for the 3 years being at the rate of Rupees 262-5-1 $\frac{1}{2}$ per annum and they will be free, from any vexatious interference.'

'On the whole the Board are of opinion that this plan is calculated to produce great advantages both to the Government and to the Betel cultivators, while it is so simple that there can be no difficulty in carrying it into effect. They resolve therefore to recommend it for the sanction of Government with the following slight modification of the rates.'

'In the Collector's calculations the duty on Betel is reckoned at 1-4 per bundle, which includes the fees abolished by Regulation II of 1832. The duty now leviable is 1 fanam per Bundle. Deducting from the estimate of the appraisers of the produce of one Cawney 30 per cent. as agreed to by the growers, instead of $\frac{1}{3}$ rd as proposed by the Collector, the residue is 15,320 or in a round number 15,400 bundles, the duty upon which at 1 fanam per bundle is Rupees 1,198. The Board propose that the rate of composition for the 1st class be fixed at 1,200 Rupees per Cawney and for the 2nd class at 1,000 Rupees.'

'The Board have revised the Draft of Regulation submitted by the Collector and have prepared a new Draft with such alterations as have appeared to them advisable.'

'The rules for the cultivation of Betel and the composition to be made for the duty leviable on the produce of the Gardens do not appear to call for particular remark.'

'For the protection of the Tobacco revenue it is provided that Tobacco shall not be imported into Madras in quantities exceeding 5 Viss without a permit; it is declared to be competent to the Governor in Council by an order in Council to extend the limits within which the provisions of Regulation III of 1820 shall be in force; and the Collector is authorized to carry into effect those provisions within the limits determined by the Governor in Council.'

'Some new provisions are introduced into the Regulation for checking smuggling and other frauds upon the customs generally, and for the punishment of offences of this nature committed within the limits of the Supreme Court, by the Superintendent of Police instead of the Criminal Judge of Chingleput a special provision is made for the punishment by the Criminal Judge of Chingleput of persons having in their possession false chops, or stamps or Counterfeiting the Custom Chop. It is deemed advisable to reserve the cognizance of these cases to the Criminal Judge of Chingleput exclusively. To facilitate the detection of smuggling power is given to the Collector of Madras, to issue search Warrants. The Collector is further authorized to issue Warrants for the apprehension of persons accused or suspected of any of the offences punishable under this Regulation.'

*Vide Encl. in Cons., 6th Sept. 1832.
In Cons., 7th July 1831.

'The Board resolve to submit the revised Draft of Regulation for the consideration of Government with reference to the Minutes of Consultation under date the 5th July 1831.'

RESERVED AND FURTHER RESERVED RENT.

To the Chief Secy. to Govt.,
in Cons., 22nd Augt. 1831.

394. Under date 22nd August 1831 the following letter was addressed to the Chief Secretary to Government.

7th in Cons., 10th Augt.
1829.

"With the reference to the letter from Government noted in the margin, I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Collector of Madras with two Statements of reserved and further reserved rents demandable upon Grants for land at Madras and in the provinces respectively and three printed forms."

15th July in Cons., 22nd
Augt. 1831.

"The Statement appear to shew the proportions of the reserved and further reserved rents entered in all the Grants extant calculated up to the 11th July 1829. But it is to be observed that if the original Grant is not renewed no part of the reserved rents is demandable until after the expiration of every thirty years of the term of lease and no part of a further reserved rent is demandable until the expiration of the full terms of Ninety nine years. Therefore the amount shewn under the head of reserved and further rents respectively cannot be considered as due at the date to which the Statements are made up. By the terms of the lease it is not stipulated that the proportion of reserved and further reserved rents due at the time of a transfer calculated according to the number of years the lease has run and shall be then payable, but it is the practice to demand it when a transfer is made agreeably to a notification published in April 1814."

From Collector, 2nd in Cons.,
7th April 1814.

To do., 7 in Cons., 7th
April.

To the Chief Secy. to Govt.,
in Cons., 17th Decr. 1832.

395. The following letter was addressed to Government under date 17th December 1832.

To the Chief Secy., 2nd in
Cons., 2nd July 1829.

From do., 7th in Cons., 10th
Augt. do.

To do., 22nd in Cons., 22nd
Augt. 1831.

In Cons., 11th Octr. 1832.

"With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Madras and Register of Government grants dated the 6th October last."

"The old form of Government Grant which was of the nature of a lease being considered inapplicable and otherwise open to objection, the new form which is now in force was prepared by the late Advocate General Mr. Compton, and in it the stipulations contained in the old form in respect to the payment of reserved and further reserved rents were omitted nothing being demandable for the lands held under the new deed, but the annual quit rent settled according to the extent of land. As the reserved rents under the old Grants form a very unequal tax, and are insignificant as a source of revenue, and as they are given up for the future whenever a certificate in the new form is taken out, the Board recommend that they should be relinquished generally. Before passing orders on the subject the Government desired that statements of the reserved and further reserved rents of the old Grants should be laid before it. In submitting them for the information of the Right Honorable the Governor in Council under date the 22nd August 1831, the Board observed that the amount shewn therein could not be considered as due at the date to which the statements were made up, as by the terms of the lease the reserved and further reserved rents are not payable till the expiration of periods of 30 and 99 years respectively."

"In the case now referred by the Acting Collector it appears that Messrs. Arbuthnot & Co., having purchased some ground within the limits of Madras, held under a Government Grant, applied to have it renewed in their own name, that the old deed was accordingly cancelled in the proper registers, and a new one prepared, but that on Messrs. Arbuthnot & Co., becoming aware that they should be liable to the demand of the reserved and further reserved rents, exceeding as they state 20 per cent., of the value of the property. They have objected to pay the same, and request that the old grant may be returned to them. Applications for exemption from these fines have from time to time been made by individuals on the renewal of their grants, which together with the case now submitted by the Acting Collector, will be subject to the decision that may be passed by Government on the general question."

RELATIVE TO THE LIMITATION OF THE ALLOWANCES OF THE COLLECTOR OF MADRAS AND OF HIS DEPUTY.

396. In a letter from the Acting Secretary to Government dated the 9th December 1831 we received an Extract from a General letter from the Honorable Court noted in the margin containing observations regarding the salary drawn by the Collector of Madras and his Deputy respectively, and directing that they should be for the future limited—the first to Rupees 30,000, and the latter to 14,000 per annum, and that no additional allowance should for the future be granted for the office of Superintendent of Stationery if held by either of these officers. It was at the same time provided that Mr. Smalley who had been transferred from the Collectorate of Chingleput to that of Madras should suffer no loss of income by that removal.

397. To these orders we were directed by a resolution of Government bearing the same date to give effect.

To the Chief Secy. to Govt.,
in Cons., 26th Janry. 1832.

To the Collr., 29th in Cons.,
29th Decr. 1831.

From do., 3rd in Cons., 5th
Jany. 1832.

From do., 9th in Cons., 12th
do.

398. In reply to the above we submitted to Government under date 26th January 1832 the correspondence with the Collector of Madras noted in the margin with the following observations.

"The Board in submitting Mr. Smalley's letter for the favorable consideration of Government beg, in support of the request contained in the 5th para thereof, to bear testimony to the high merits of that Gentleman as a Revenue officer and to the credit which is due to him for his successful management of the revenues of the Madras Collectorate."

"The Board further direct me in reference to the letter from Mr. J. A. Hudleston, the Deputy Collector of Madras, to which the Collector's letter of the 9th Instant gives cover, to submit whether it would not be consistent with the spirit of the Honorable Court's orders to extend to that Gentleman's case the same consideration in favor of incumbents on which their special instructions respecting the cases of Mr. Murray and Mr. Smalley appear to be founded."

From the Actg. Secy. to Govt.,
in Cons., 6th Feby. 1832.

399. In reply we received a letter from the Acting Secretary to Government dated 3rd February 1832 to the following effect.

"Mr. Smalley has in his letter to your Board exhibited abundant evidence of the detailed duties which fall upon the Collector of Madras, and as a proof that those duties have been diligently attended to by himself, he has furnished a statement shewing that in a period of 20 months during which his administration has continued, the revenue has increased in the

"amount of Rupees 3,70,574-3-2 and that the actual receipts of Fusly 1240 exceeded those of "an average of five years by Rupees 2,04,399-12-3. It is but just to Mr. Smalley to infer that "much of this augmentation is due to his own personal application, and your Board support "such inference by bearing your testimony to his high merits as a revenue officer."

"Under these circumstances the Right Honorable the Governor in Council is pleased to "place the most liberal construction upon the orders of the Honorable Court; as those orders "were framed with the evident intention of giving to Mr. Smalley the emoluments of the Collec- "torate which he actually held previously to his appointment to Madras, and as he was not in "the discharge of the duties of Chingleput, although standing nominated to it, he is permitted "to receive allowances calculated at the average yearly value of those of the Principal Collectorate "of Nellore the situation which he last held."

"As no reservation whatever is made by the Honorable Court with respect to the allow- "ances of the Deputy Collector, and as his receipts are peremptorily directed to be reduced, the "Right Honorable the Governor in Council is precluded from sanctioning any deviation from "their instructions. Mr. Hudleston's case however will be submitted for their consideration, "and in the meantime the sum in excess of the restricted allowance of 14,000 Rupees, to which "he would have been entitled under the old system, may be drawn and kept in deposit by the "Collector until the pleasure of the Honorable Court is known."

400. A copy of the foregoing correspondence was transmitted to the Collector at Madras on the 6th February 1832.

ABOLITION OF ALL FEES ON MERCHANDIZE WHICH WERE CONTRIBUTED BY THE
MERCHANTS THEMSELVES.

To the Chief Secy. to Govt., 401. The following letter was submitted to the Chief Secretary
in Cons., 26th March 1832. to Government under date 26th March 1832.

"I am directed by the Board of Revenue to request that you will submit to the Right "Honorable the Governor in Council the accompanying letter from "the Acting Collector of Madras requesting to be informed whether "the rule laid down in Regulation II of 1832 repealing the authority "vested in the Collector of Madras by clause first, Section XXIII Regulation X of 1803 to levy "fees on the amount of duty collected on goods which pay duty, is to be considered equally "applicable to the fees which have hitherto been levied on grain imported into Madras and on "which no duty is paid."

"The Board presume that it was intended to abolish all fees hitherto leviable by the Col- "lector of Madras but they have thought it best to submit the question for the decision of the "Right Honorable the Governor in Council."

402. In reply we were informed that the Right Honorable the Governor in Council con- "curred in our opinion that it was the intention of the Honorable "Court to abolish all fees on merchandize which were contributed "by the merchants themselves.

403. A copy of the foregoing letter was transmitted to the Acting Collector on the 19th April.

ON THE SUBJECT OF THE TOLL PAYABLE ON THE CAUTOOPULLY CANAL.

From the Acting Secy. to 404. On the 30th September we received the following letter
Govt., in Cons., 8th Octr. 1832. from Government dated the 28th of that month.

"I am directed to transmit to you copy of a dispatch with the original enclosure from the "Honorable the Court of Directors under date the 6th of June last on the subject of the Tolls "payable on the Cautoopully Canal leading from Pulicat to the Ennore River."

"Adverting to the Extract from Minutes of Consultation under date the 24th September "1830 No. 822 forwarded to you on the same date it appears to the Right Honorable the Go- "vernor in Council that the intentions and wishes of the Honorable Court have been already carried "into effect, but the Right Honorable the Governor in Council requests that you will take the "Honorable Court's letter into consideration, and submit your opinion as to any further measure "being necessary to give permanency, for the remainder of the lease, to the present arrange- "ment of the Tolls on the Cautoopully Canals and whether you consider that the Tolls as at "present levied on that Canal require further modification."

In Cons., 19th Novr. 1832. 405. Our attention having been called to the foregoing letter,
To the Chief Secy. to Govt., by letter from Government dated 13th November, we submitted the
in Cons., 19th Novr. 1832. following reply, on the 19th of that Month.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Stonhouse's "letter of the 13th Instant, requesting that the opinion called for upon the subject alluded to "in his letter of the 28th September last may be submitted without delay."

In Cons., 19th Novr. "The enclosures received in the last mentioned letter were for- "warded to the Acting Collector of Madras for his consideration and "report under date the 8th October last, but as he appeared to have "misunderstood the nature of the information required it was found "requisite to make a second reference upon the subject, his reply to "which was received on the 17th instant. The correspondence is "herewith submitted for the information of the Right Honorable the "Governor in Council."

"The Government are aware, that in consequence of a petition preferred in 1830 by the "firewood merchants trading on Lord Clive's and the Cautoopully Canals, a revised table of tolls "to be levied on these canals was submitted by the then Collector of Madras, which was intro- "duced under sanction of Government dated 24th September 1830 "with this arrangement the Executors of the late Honorable B. "Cochrane must have been unacquainted at the time of the application to their Court. It seems "to the Board that, as observed in Mr. Stonhouse's letter dated the 28th September, the inten- "tions and wishes of the Honorable Court have been already carried into effect."

"With reference to the subject on which the Board are requested to state their opinion, "they beg to observe that it does not appear to them that any further measure is necessary to "give permanency for the remainder of the lease to the present rate of toll on the Cautoopully "Canal, neither do they think that the Tolls as at present levied on that Canal require further "modification."

"The Acting Collector of Madras appears to have fallen into an error in supposing that "the consent of the merchant was requisite for the modification of the rates of toll; all that

"was necessary being the consent of the parties to the deed, viz., that of Messrs Arbuthnot & Co.,
"as agents to the proprietors on the one hand and that of the Government of Madras on the
"other."

RELATIVE TO AN EXEMPTION CERTIFICATE FOR THE GROUND CONTIGUOUS TO ST. JOHN'S CHURCH IN
BLACK TOWN.

406. Under date 14th May the following letter was addressed
To the Chief Secy. to Govt.,
in Cons., 14th May 1832. to the Chief Secretary.

"I am directed by the Board of Revenue to request that you will lay before the Right
25th in Cons., 30th April 1832. "Honorable the Governor in Council the accompanying letter from
"the Acting Collector of Madras submitting an application from the
"Directors of St. John's Church in the Black Town, that a spot of ground contiguous to it may
"be exempted from Quit Rent."

"As similar indulgence has been granted to other Institutions of the same nature, the
"Board beg to recommend that the arrears of Quit rent due on the land in question amounting
"to Rupees 65-5-5 may be remitted and that an exemption certificate may be granted for the
"ground as long as it is applied to its present purpose."

407. The sanction of Government for the remission and grant upon the terms recommended
in the foregoing letter was conveyed to us by letter from the Chief
Secretary dated 22nd May. A copy of which was transmitted to the
Acting Collector on the 28th of that Month.

RELATIVE TO THE BALANCE DUE TO THE ESTATE OF THE LATE ANNASAWMY PILLAY DHURMACURTA
OF THE TRIPPLICANE PAGODA.

408. With reference to our Secretary's letter of the 28th February
1831 we submitted to Government under date 12th January 1832
the letter from the Collector of Madras noted in the margin
containing a statement of the amount due to Annasawmy Pillay
late Dhurmacurtah of the Triplicane Pagoda
together with the correspondence noted in the
margin relating to that subject upon which
we remarked as follows.

From the Collr., 7th in Cons., 12th Sept. 1831.
To do., 22nd in Cons., 22nd do. "
From do., 27th in Cons., 31st Oct. "
To do., 28th in Cons., 28th Novr. "
From do., 24th Decr. in Cons., 2nd Jany. 1832.

"It will be observed, that these accounts have been prepared agreeably to the Board's
"instructions to the Collector under date the 22nd September. Interest has been charged at
"the rate of nine per cent. on the advances made by the deceased and added to the principal
"annually after deducting the Collections made by him together with the interest accruing
"thereon. By this mode of adjustment and with the addition of certain sums due to Pagoda
"servants and individuals who have supplied articles for the use of the Pagoda on the responsi-
"bility of the late Dhurmacurta, the amount due to his estate and for the payment of which the
"sanction of Government is now requested is Rupees 19,788-12-11."

"As the funds of the Pagoda are not sufficient for the satisfaction of this demand it will be
"necessary to appropriate a portion of the accumulated allowance
"granted by Government in lieu of quit rent, which has remained
"undrawn from the year 1808. The Collector in his letter of the 24th Ultimo herewith submit-

"ted, has furnished detailed information respecting the nature of this allowance which amounts
"to Rupees 28,200 and the reasons why it has so long remained undrawn."

409. The sanction of Government for payment of the sum of
Rupees 19,788. recommended in the above letter granted
under date 3rd 1832.

410. With reference to the above we submitted to Government under date 20th February
a letter from Mr. L. Cooper, Attorney-at-Law, requesting that payment
of the money due to the estate of the late Annasawmy Pillay, Durma-
curta of the Triplicane Pagoda, for which sanction had been given by
Government might be withheld, until the termination of an action at
Law instituted by his client C. Soobramiah in the Supreme Court against the representative of
the said Annasawmy.

411. We begged to recommend that the opinion of the Advocate General might be obtain-
ed as to the most advisable course to be pursued in the matter with reference to legal considera-
tions and that the necessary instructions might be communicated for our guidance.

412. In reply the following copy of a letter from the Advocate
General was forwarded to us in a letter from the Secretary to Govern-
ment bearing date 6th March 1832.

"I have the honor to acknowledge the receipt of your letter of yesterday's date and its
enclosures, and in reply to state, that in my opinion the notice of
the Attorney therein referred to ought not to be attended to, further
than with a view to expedite the payment of the money to the
Widow of Annasawmy to which she appears entitled."

"Notices of Attornies of a similar character to these have been very commonly directed to
"public officers and more particularly to the Treasurer and the Accountant General in so much
"that, had attention been paid to one half of them, such notices would have stopt the currency
"of all public business in their Department. The neglect of them has tended in some degree
"to keep down the issue of them from the Attornies, but that issue would probably very much
"increase, if they, or those who employ them for the purpose, found they produced any effect.
"It is therefore very inexpedient that such an impression should be created."

"The only notices of this nature which are legally entitled to attention are those which give
"express intimation of actual *property* in, or an existing legal claim upon the money or things
"sought to be arrested in their destination and of the *particular grounds* of such claim of pro-
"perty and even then, such notices should in most instances be followed up by a speedy applica-
"tion for an order of Injunction from the Supreme Court. Cases of this nature as they arise
"will be judged of, or referred to my consideration, according to their circumstances."

413. Under date 17th May we submitted for the orders of the Right Hon'ble the Governor
in Council a petition from his Widow Paromdavy Ummal, praying
that she may be allowed to draw the interest on the balance due to
the estate of her late husband, from the date on which the accounts
were closed, to that on which the money was made over to her, viz.,
from the 30th September 1831 to the 30th March 1832.

414. Considering the request of the Petitioner to be fair and reasonable, we recommended
that the Collector might be authorized to comply with it.

From the Chief Secy. to Govt., in Cons., 28th May 1832. 415. sanction of Government for the payment of the interest requested was granted under date 22nd May 1832.

416. A copy of the foregoing correspondence transmitted to the Acting Collector on the 28th May.

COMPLAINT PREFERRED BY THE ACTING SUPERINTENDENT OF POLICE AGAINST MR. GOTTING ONE OF THE LICENSED TAVERN KEEPERS FOR RETAILING EUROPEAN SPIRITS TO A NATIVE.

To the Chief Secy. to Govt., in Cons., 10th May 1832. 417. The following letter was addressed to the Chief Secretary to Government under date 10th May 1832.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Madras, enclosing copy of a correspondence which he has had with the Superintendent of Police relative to a complaint preferred by the former against Mr. Gotting one of the licensed tavern keepers, of retailing European spirits to a Native."

"It appears from the letters in the margin (which are herewith again submitted for the sanction of Government) that in August 1830 the Collector of Madras in communication with the Superintendent of Police recommended the number of Taverns which were kept for the exclusive retailing of liquors of European manufacture from 10 to 6, four were Hotels and unobjectionable, and two to be set aside for inquiry—and that in the following month the Collector of Madras refused to renew the licenses to the holders of the remaining two taverns in consequence of the great increase which he had ascertained to have occurred in the sale of European spirits at them, to the great injury of the Abkary revenue."

"In the present instance however the present Superintendent of Police appears to consider that he is not authorized by the Police Regulation to withdraw the License granted to Mr. Gotting as a formal and specific punishment for the misdemeanour of which he is accused. Mr. Keighly suggests that if the Regulation be deemed in this respect to be defective it should be brought to the notice of the Advocate General who is now framing rules for the town of Madras."

To the Collr., 28th July 1831. In Cons., 28th July 1831. "Agreeably to the instructions conveyed in Mr. Chamier's letter of the 22nd July last, the Collector of Madras was directed to submit a draft of a Regulation for imposing an additional custom duty on Brandy and foreign spirits; but as that Regulation, even if approved cannot come into operation for some time, the Board think that some more immediate measures should be adopted for the protection of excise duty derived from Arrack."

"The Government are aware that the revenue from this source is realized by renting out the Arrack Shops by public auction to the highest bidder whose name is reported to the Superintendent of Police, by which officer and the Collector conjointly he is furnished with a license for the sale of Puttah or Batavia Arrack as the case may be such has been the practice during the last three years, but it is not the system of licensing laid down by the Police Regulation. It is obvious that this arrangement would be nullified if any two justices of the Peace have the power without reference to the Collector to issue at their pleasure, licenses for Arrack shops and for Taverns at which the retail sale of European spirits to Natives is permitted."

"The Board think that it would be more expedient that all Licenses should be issued solely by the Collector of Madras or if that is considered objectionable, by that officer conjointly with the Superintendent of Police both of them being if need be, Justices of the Peace. In the case of a holder of a license for an Arrack shop keeping a disorderly house or in the event of his being guilty of a breach of the peace his license should be revoked in which case the circumstance should be reported by the Superintendent of Police to the Collector of Madras, that he may take steps for reletting the shop."

"As the Board understand that a new system for the Police administration is now under consideration of Government they think it a fit opportunity to bring to notice the difficulty of protecting the abkary revenue, of which the present case affords an example and to suggest that the Collector of Madras should be placed in communication with the Advocate General for the purpose of making a provision in the new Regulation which should both protect the abkary revenue and give the Police Superintendent ample power to check disorder."

"In England the duties and authority of the revenue and Police Officers are kept perfectly distinct, but at Madras the administration of the Excise is so ill defined that neither the Superintendent of Police nor the Collector are aware of their exact powers. In point of law and practice are at variance and until a new Regulation is framed must continue so. Police Regulation No. 4 which is the only one laid down for the guidance of the Police Authorities declares that Licenses for dealing in spirits shall be issued by the Superintendent of Police and one or more of the other Magistrates of the rotation or Police Officers. It proceeds to state that the number of Licenses shall be Regulated by two Magistrates upon the payment of certain sum for each License such is the law but the practice has for some time been for the Superintendent of Police and Collector of Madras jointly to issue Licenses. But if Mr. Keighly the present Superintendent of Police determines to act up to the letter of Police Regulation No. 4 the Collector will not have it in his power to collect the revenue. The Board understand that in the new Police Regulation now under the consideration of Government it is proposed to place the Licensing of all public houses and shops for the retail of spirits under the Court of Petty Sessions. This the Board conceive would be to introduce a law which could not be enforced without injury to the revenue while collected under the regulations now in force, in short that it would prove a dead letter, or militate against the interests of Government without necessity."

"The revenue and Police authorities in matters of excise should always be kept distinct and in England it has always been so. The interference of the Police originated in the nuisances experienced from public houses, and in order to prevent such nuisance the Justices of peace were authorized to suppress improper houses in the reign of Henry VII and by the 5th and 6th of Edward VI none were allowed to keep public houses but such as were authorized by two Justices of the peace. These rules had for their object the peace of the community but it was never intended that the Magistrates should interfere with excise revenue. With regard to modern practice it appears by the 48th George III Chap. 143 that Licenses are issued at the excise office instead of being issued by the Justices but that such Licenses shall not be granted unless the person applying shall first produce an authority granted to him by Justices of the Peace or Magistrates or other competent persons to keep an Inn or Ale House. In fact the revenue authority issues the License upon a certificate given according to Law that the person applying for it is of good character. In like manner the Board would recommend that all Licenses should be issued by the Collector of Madras but that he should furnish the names of the Licensed persons to the Superintendent of Police, and that upon a statement from the latter officer that a nuisance would follow in any particular instance that the License should be annulled by the Collector and given to a person of unobjectionable character."

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418. In reply to the above we received the following letter from the Chief Secretary to Government dated 25th May.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 10th Instant No. 157, regarding a complaint preferred by Mr. Cotton From the Chief Secy. to Govt., in Cons., 31st May 1832. "Acting Collector of Madras against Mr. Gotting one of the licensed "Tavern keepers for retailing European Spirits to a Native, and to "acquaint you that the Right Honorable the Governor in Council fully concurs with you in "thinking as specified in the 5th para that all licenses should be issued by the Collector of "Madras alone who will report the names of the persons applying for, or provided with them, "to the Superintendent of Police but of course the latter officer ought to have the power of "directing the revocation of any license if the holder should keep a disorderly house, or commit "a breach of the peace his desire being communicated to the Collector of Madras."

"You will be pleased to direct Mr. Cotton in accordance with the observation contained in "the 6th para of your letter, to place himself in communication with the Advocate General for "the purpose of inserting a provision in the new Regulation for the Police of Madras, which "shall both protect the Abkary revenue, and give the Police Superintendent ample power to "check disorder. The Right Honorable the Governor in Council thinks it extremely essential that "the duties and authority of the Revenue and Police officers should be kept here as in England "perfectly distinct, and the defect in the present code relative to that subject ought undoubtedly "to be remedied without loss of time, for if as explained by your Board, the law and practice "are at variance, it is clear that the duties of the particular department in question must be "carried on, not by defined rules but upon sufferance."

"The Right Honorable the Governor in Council agrees with you in opinion that if the "licensing of all public houses and shops for the retail of spirits be placed under the Court of "Petty Sessions, that inconvenience would ensue, without any distinct or adequate benefit, and "that considerable injury to the public revenue might be the result. He therefore considers "that the preferable plan would be to follow as nearly as would seem expedient, the practice in "England, viz., that the License, should be issued by the Revenue officer, but that it should be "contingent upon the character which the applicant bears at the Police office."

419. A copy of the foregoing correspondence was transmitted In Cons., 31st May 1832. to the Acting Collector on the 31st May with the necessary instructions on the subject.

SEIZURE OF A QUANTITY OF SPIRITS SUPPOSED TO HAVE BEEN MANUFACTURED TO THE EASTWARD OF THE CAPE OF GOOD HOPE.

To the Chief Secy. to Govt., in Cons., 21st May 1832. 420. The following letter was addressed to the Chief Secretary to Government under date 21st May.

"A correspondence has recently passed between the Board of Revenue and the Acting "Collector of Madras in regard to a certain quantity of liquor, which after being passed at the "Sea Custom House, as French Brandy, imported from Pondicherry, was seized by that officer, "on the ground that it had been manufactured to the Eastward of the Cape of Good Hope but "which from a want of sufficient proof of the fact alleged, the Board considered it their duty to "direct, should be restored to the owners."

"The Acting Collector has now addressed the Board suggesting that the British Commis- sioner at Pondicherry may be requested to ascertain the extent and "quality of spurious liquors said to be there manufactured in imitation "of Brandy Mr. Cotton anticipates the cordial co-operation of the French authorities towards "checking the introduction of these liquors into the Madras markets."

"The Board direct me to state that altho' they are doubtful whether it may be considered "expedient to address the Commissioner at Pondicherry, yet as it is very desirable to support the "Abkarry Revenues at the Presidency by checking if practicable an illicit sale of spirits they "consider it proper to submit Mr. Cotton's letter for the orders of Government who will be "best able to judge of the expediency or otherwise of adopting the measure suggested by "that Gentleman."

To the Chief Secy. to Govt., in Cons., 12th July 1832. 421. The following letter was addressed to the Chief Secretary to Government under date 12th July.

"I am directed by the Board of Revenue to request that you will submit for the orders of "Government the accompanying letter from the Acting Collector of "Madras enclosing a statement of expenses actually incurred in the "seizure of a quantity of spirits supposed to have been manufactured "to the Eastward of the Cape of Good Hope."

"The liquor in question is that referred to in Mr. Morris's letter of the 21st May last in "which was submitted a proposition from the Acting Collector of Madras that a reference "should be made to the British Commissioner at Pondicherry with a view to ascertain the "extent and quality of spurious liquors said to be manufactured there in imitation of Brandy."

"Under the circumstances of the case which rendered it impossible to adhere to the rule "which prohibits a disbursement exceeding 20 Rupees without previous sanction the Board "recommend that the charge entered in the statement now submitted amounting to Rupees "24-14-0 may receive the sanction of Government."

From the Ag. Chief Secy. to Govt., in Cons., 23rd July 1832. 422. Sanction for the disbursement recommended above was granted by Government under date 17th July 1832.

From the Ag. Secy. to Govt., in Cons., 6th August 1832. 423. With reference to the foregoing we received in a letter from Government dated 31st July 1832 the following copy of a communication to Government from the special Agent for foreign settle- ment and of the enclosure which accompanied it.

"I have the honor to acknowledge the receipt of your dispatch under date the 29th May "last on the subject of the importation into Madras of spirituous liquors fabricated at Ponde- "cherry, which I deemed it advisable under all the circumstances of the case to send direct "to His Excellency the Governor of the French Settlements, as the most likely means for "obtaining the information desired by the Board of Revenue, and providing a future security "against the contraband trade in these liquors."

Under date the 3rd and 20th July 1832. "I have the honor to enclose a copy of my letter to Mr. DeMelay, "and His Excellency's reply giving cover to a full report on this sub- "ject from Mr. Redon the Commissaire Ordounateur."

From the Special Agent to the Govt. Genl. of the French Establishment, dated 3rd July 1832. "I have the honor to submit to your Excellency the accompany- "ing copy of a despatch from the Government of Fort St. George "under date the 29th May last."

"I am fully persuaded that the Right Honorable the Governor in Council is correct in "anticipating the cordial co-operation of Your Excellency's Government towards checking the "introduction of contraband liquors into the Madras Market, but it may be more difficult to "obtain the specific information alluded to in regard to the exportation of fabricated spirits "from Pondicherry alleged to have occurred on the 2nd of April last, as adverted to in the

"letter from Mr. Acting Collector Cotton to the President and Members of the Board of Revenue under date the 3rd May."

"It will afford me pleasure to be the means of transmitting to Fort St. George any expression of Your Excellency's sentiments on this subject with which you may be pleased to favor me, and if any means are available by which I might receive from the proper Authorities at Pondicherry, under Your Excellency's sanction the more circumstantial information referred to in the preceding paragraph, another instance will be added to the many proofs I have already experienced of that Honorable disposition by which the proceedings of the French Government in India are characterized."

Purport of the Report from Mr. Redon the Commissaire Ordonnateur, dated 17th July 1832.

* Two Gallons per Velte.

"Mr. Redon states that there are at Pondicherry three distilling Establishments. That the principal establishment consists of two stills which if worked for 260 days in the year would produce 19,500 Veltes*, but that from local difficulties so large a quantity cannot be expected and that the owner has only now in his godowns 10 casks of Brandy manufactured by him."

"That the 2nd Establishment has two small stills the maximum produce of which may be estimated at 2,600 Veltes, and that quantity of liquor now in store is 15 one third casks."

"That the 3rd Establishment has only one small still which is exclusively used for the manufacture of superior (sweet) liquors."

"That it is of the highest importance to the French commerce that spirituous liquors, one of the chief articles of importation to these countries from France, should not be exposed to discredit or liable to fiscal Regulations tending to restrict its admission into the English Market in consequence of the importation into Madras of liquors manufactured at Pondicherry which are but imperfect imitations of Brandy. That on the other hand this manufacture cannot well be abolished since it bears but a very small proportion to the quantity of genuine Brandy imported from France, and that a great portion of it is either exported to the Eastward or to such places on the Coromandel Coast where its sale cannot interfere with the term of liquors at Madras. That it would therefore be desirable that without prejudice to the Pondicherry manufacture, means could be adopted to certify the quality of the liquors exported from Pondicherry either by sea or by land, but that in the actual state of things, in the absence of custom houses on the French territory, it is impossible to do so in a satisfactory manner or without risking the character of the Government, but that though checks cannot be established at Pondicherry for this purpose, yet that the Madras Custom house officers should be able by simply tasting the liquor to distinguish Brandy manufactured at Pondicherry from that imported from France because of their great difference in flavour and this need be done only with regard to Brandy exported from Pondicherry, for the quality of all liquors imported direct from France and which have not been landed at Pondicherry is proved by a reference to the Bills of lading, the Invoice and the Ship's manifest."

424. A copy of the foregoing correspondence was transmitted to the Acting Collector of Madras on 6th August and a transcript of the foregoing letter from Government together with its enclosures was also communicated to the Collector of Sea Customs on the 3rd September.

425. Mr. Cotton was appointed Acting Collector on the 17th February and remained in charge till 26th September when Mr. Daniel was appointed Acting Collector. Mr. A. Robertson was appointed Collector on the 11th January 1833 in succession to Mr. Smalley proceeded to Europe. Mr. J. G. S. Bruere was appointed Acting Deputy Collector on 31st August 1832.

COURT OF WARDS.

GANJAM.

RELATIVE TO THE AFFAIRS OF THE PURLAH KIMMEDY ZEMINDARY.

426. Under date 9th February 1832 we submitted to Government a report from the Acting Collector of Ganjam on the affairs of the Zemindary of Purlah Kimmedy in that District, with the following letter.

"It will be observed that the balance outstanding from the Zemindary in question, at the date of Mr. Ogilvie's letter amounted to Rupees 1,22,641-3-11 and that this large arrear is principally attributed to the unsettled state of the country, arising out of the factious opposition of certain Individuals to the authority of Pudmanabah Deo, the Manager."

"Two persons Gopenad Putnaick and Rekunah Chendroodoo, the former Woidiar Sheris-tadar of the Manager's Cutcherry and the latter Surdar of the Town Peons, have rendered themselves particularly obnoxious, and have been, the Acting Collector states "the chief instigators of all the disturbances that have taken place, and the principal promoters of measures to thwart the manager in all he does for the peace of the country." "It would further appear from the Acting Collector's report that Chendroodoo the Sirdar of the Town Peons is concerned in a plot said to be laid for raising a fittooree" "or disturbance on the 15th instant the object of which is stated to be the release of certain Bessayes, who, it seems, were placed in custody by the late Collector, though the measure was not reported by him to the Board."

"The Acting Collector is of opinion that the removal of Gopenad Putnaick and Chendroodoo from the District is absolutely necessary for the peace and tranquility of the Zemindary, and for the same object he further proposes that he should, for at least one year, be authorized to entertain 800 additional armed Peons, and that two Companies of regular Infantry should, as formerly, be stationed in the Town of Kimmedy, which would render the services of the Peons in question entirely available for the protection of the revenue in the villages. With this force at command, he thinks that he would be able to awe into subjection the Town Peons, the number and turbulent character of whom, have hitherto presented the main obstacles to the exercise of such coercive measures, as might under other circumstances have been resorted to, for the maintenance of the manager's authority."

"The Board in laying this letter before Government, direct me to request their attention to the urgency of the case, and at the same time to state that as the subject regards Mr. Ogilvie's duties as Magistrate more than those which appertain to his capacity of Collector they do not consider it to fall within their province to offer specific recommendation with respect to the measures he proposes, more particularly as they are not acquainted with the causes which led to the removal of the troops formerly stationed at Kimmedy."

"They would beg however to state that it appears to them highly expedient that the Acting Collector and Magistrate should be provided with the means to enable him to support and enforce such measures as he may consider it necessary to adopt for the preservation of the tranquillity and the realization of the revenues of his District."

From the Secy. to Govt., in Cons., 13th February 1832. 427. In reply we received the following letter dated 10th February.

"The difficulty of gaining correct information as to the real designs of parties in some of the Zemindaries of Ganjam is one of the chief causes which has hitherto opposed the introduction of any efficient management of them, and the Right Honorable the Governor in Council is of opinion that there remains still in respect to the actual state of Purlah Kimmedy much

"that will require further investigation and experience in order to put Mr. Ogilvie in complete possession of the circumstances relating to its present condition although the Wodiah Shoristadar Gopenand Putnaick is stated to evince determined hostility to the Manager, and with that disposition (it is inferred) has connected himself with Rakanah Chendroodoo the Sirdar of the Town Peons, it nowhere appears what particular part this man has undertaken to act, though he is generally stated to have acquired a dangerous ascendancy over the Peons, who are from Mr. Ogilvie's report entirely controuled by their joint influence."

"There may be some grounds for suspecting that the real hostility existing between the manager and the two individuals above named is not so deep as is professed. In the several commotions which have occurred in Ganjam, there has invariably been one determined and definite object, respecting the attainment of which the parties were divided, and in these divisions of interest, while part of the Poligar Peons have expoused one cause, part have supported the pretensions of the opposite party, but in the present instance the entire body of peons are said to be at the command of Chendroodoo, while the manager would seem to be deserted by all except the Police placed under him by Mr. Ogilvie. The reason assigned likewise for the apprehended disturbance to take place on the 15th would hardly appear an adequate one to interest a large body of men unless there was some other design, or unless there were particular motives for propogating such report."

"The Right Honorable the Governor in Council is not without suspicion that the manager himself may secretly encourage these rumours of intended commotion, and may profess his inability to control the Peons with the view of making this circumstance a pretext for withholding payment of the revenue. It will be important for Mr. Ogilvie to ascertain whether the pretended animosity between the parties really exists to the extent that is declared, but to ascertain this fact he should proceed with some caution, and without betraying his suspicions of Pudmanabah Deo. He should stimulate all parties to come forward and give him information of what is going on, and your Board are authorized to permit him to use his discretion in paying moderate rewards to those who are willing to impart to him useful intelligence—but this should not be done by openly proclaiming any remuneration, as such a step would be more likely to put the confederates upon their guard, than to disconcert their plans."

"It is so obviously the interest of the Manager to exaggerate the danger which is to be apprehended from Chendroodoo's influence that Mr. Ogilvie should be cautioned not to place implicit reliance on his reports, at the same time that he should diligently avoid for the present giving him to understand that he entertains any suspicion of his conduct. If it was the Manager's recommendation to Mr. Ogilvie that two Companies of Sepoys should be permanently stationed at Kimmedy, the suggestion was probably made with the view of recommending himself to his confidence, but such an arrangement would have no substantial effect in tranquillizing the province. It is true that the presence of the troops might keep the Town of Kimmedy quiet, but it would not prevent (what is of infinitely greater consequence) the Peons from making predatory excursions throughout the Country. It would be in vain to attempt to follow, or act against them with a regular force, and even if any probability existed of being particularly successful, the dangerous measure of breaking a trifling force into small detachments is one which ought never to be adopted."

"The Right Honorable the Governor in Council is therefore of opinion that as the presence of the two companies suggested by Mr. Ogilvie could have no sensible effect in securing the general tranquillity of the country, whilst it would lessen the responsibility of the Manager in maintaining it, no adequate advantage could be derived by placing them in Kimmedy, as it could only protect the town itself from disorders, while it left the whole country subject to

"continued incursions from the Town peons, and the employment of a Military force in situations where it cannot act with vigour exposes the Government to disrespect. It would therefore the better to attain the same end by an extra levy of Peons, and the Right Honorable the Governor in Council sanctions for this purpose as many as Mr. Ogilvie may find on further experience to be essentially necessary. If the manager is really desirous of asserting the authority of Government in the District, he should be directed by Mr. Ogilvie to endeavour to detach as many of the Town Peons from Chendroodoo's interest as he can, and it would be advisable perhaps to stimulate some of them to exertion in making the Collections and putting down disturbances, by the payment of batta, the adoption of such a step would not only (if judiciously managed) be the most effectual means of repressing their disorderly spirit, but would likewise effect a considerable saving to the Government. The cordial concurrence too of the Manager in endeavouring to promote it, would be a good test of the sincerity of his conduct."

"The Right Honorable the Governor in Council requests that you will impress upon Mr. Ogilvie the necessity of his using every exertion to ascertain the real designs of Chendroodoo and Gopenaud Putnaick and if he is fully persuaded of their dangerous tendency he is authorized to apprehend and keep them in confinement, but he should be careful not to expose any of his plans to failure by not being prepared with means to carry them into full effect and he should as much as possible abstain from any communication of his purposes to those around him until they are ready for execution."

"The Right Honorable the Governor in Council requests that you will communicate to Mr. Ogilvie his approbation of the promptitude with which he repaired to Kimmedy on the first intimation of apprehended disturbances there—and of the interest which his letter evinces that he takes in the administration of his District."

428. With reference to our letter of the 9th February, cited above we submitted for the information of the Right Honorable the Governor in Council under date 13th February a letter from the Collector of Ganjam together with its enclosures, being Urzees received from Pudmanabah Deo Manager of Purlah Kimmedy, of which the following are translations.

"From Gazapatty Pudmanabah Deo to G. M. Ogilvie Esqr., Acting Collector of Ganjam dated 1st February 1832."

"I am well here and hope to hear of your welfare."

"About an Indian hour before dawn this morning Rakana Chendroodoo, went to the house of Putnaikoodoo, where they held secret consultation in a room, and what they settled I cannot say; but the said Chendroodoo on his return home, brought with him about 60 or 70 principal Peons belonging to the streets of the Cusbah and instructed them that in the event of my ordering them, pursuant to your directions, to go into the Tanahs for the purpose of beating Goodeapadoo Kistnamah &c., Phetooredars, they should say that they will follow that Sirdar who would give them an assurance that their wages should be paid without arrears up to the date of Sevaratry next, and who would himself lead them on, but that they would not go even if the Collector himself were to order them to do so, previously to satisfying them in respect to their pay. They have come to this determination."

"While matters were thus 4 persons, Gopenad Patroodoo, Rakana Chendroodoo, Crepasindhoo and Ramachendroodoo, the son of Nealakuntah Dhorah, have, this evening sent for the people of the 4 streets, the principal inhabitants of the old Town, and the Peons of Goommedapadoo, and sworn them one and all to the following effect."

"Without giving time for the Company's troops to come in Goodeapadoo Kistnamah, Goommah, &c., Phetoreedars should be furnished with 200 men belonging to the Cusbah to aid them, that the remainder of the Town Peons should oppose my orders and rebel against me, and that when I send Circar Peons against the said Phetoreedars on their burning, plundering and committing disturbances in the country seeing me left with but few people, these rebel peons shall fall upon, beat and set me at defiance. Having come to this determination, Goomma Goodeapadoo Phetoreedars &c. have been furnished with 200 Peons of the Cusbah for the purpose of burning the Country. As I have received correct information of this, I beg to bring the same to your notice."

"As the number of Peons now with me is insufficient, I beg to be furnished with immediate assistance."

From Stree Gazapaty Pudmanaba Deo to G. M. Ogilvie Esq. Acting Collector of Ganjam dated 2nd February 1832.

"I am well here and hope to hear of your welfare."

"By the Arzee I submitted yesterday you will have learnt that the 2 persons Gopenadpa-troodoo and Rakachendroodoo have sent 200 Town Peons to aid and abet Narasingarauze &c., Phetoreedars of Goommagoodeapadoo &c. These Phetoreedars yesterday night set on fire the undermentioned 10 Villages of this Talook and plundered all the property of the Inhabitants."

1. Agraharum belonging to the Mootah of Mahasingee.	
Mahalatchmeepooram	1
Neeladaveepoorum	1
Mapoodezallah	1
Bhageerallypoorum	1
Gollalumcondah	1
Swurlingee	1
Mullenadahpoorum	1
	7
2. Belonging to the Mootah of Gooloomoor Jeroyettee Villages.	
Kondarongooloo	1
Sumbolayah	1
	2
Agraharum Dhiurbalapoorum	1
	3
	10

"This I write to inform you I am making endeavours to remove these evils."

On the 24th April we submitted to Government the following Extract from our Proceedings under date the 19th of that month.

Proceedings, in Cons., 19th April 1832.

In Cons., 9th April 1832.

"The Court proceed to take into consideration the letter from the Collector of Ganjam under date the 29th March 1832."

"The Collector in the abovementioned letter Reports that he has been applied to by the Zemindar of Purlah Kimedy (whose estate is under the charge of the Court of Wards in consequence of the incapacity of the Proprietor), to advance to him the sum of Rupees 15,000 to enable him to perform his marriage which is shortly to take place, with suitable dignity. The Collector further Reports that the balance of Cash in the Zemindar's favor in the Treasury amounts to Rupees 2,525, and adds that in his opinion a sum of 7,000 in addition to this amount will satisfy him and answer all purposes."

"Adverting to the remark contained in the 1st para of the Collector's letter that the collections from the Zemindary this year amount to a very small sum it appears to the Court that there is little or no prospect of recovering any sum that may be advanced to the Zemindar, and as there are no particular grounds urged for making the advance and the allowances to the Zemindar's family are unusually large, the Board as a Court of Wards keeping in view the law that the Estate is not liable for arrears accumulated under their Management would have no hesitation in rejecting the application submitted to them did they view the question as one simply of a fiscal nature. It occurs to them however that in advertence to the peculiar character of the people and the unsettled state of the country there may be grounds of a political nature which might render it expedient to comply either wholly or in part with the Zemindar's wishes even at the risk of an eventual loss and they in consequence resolve to submit the Collector's letter with these observations for the information and orders of Government."

"The Court observe that the permanent assessment of Purlah Kimedy amounts to 79,999-8-0 and the amount of subsistence allowed to the different members of the family and dependants amounts to 19,808 being equal to about 25 per cent. of the permanent assessment which considering the heavy arrear outstanding against that Zemindary and the provision of law above alluded to would appear to the Court to be exceedingly high."

"They in consequence resolve to call the particular attention of the Collector to the subject and to request that he will report what reductions can be made in the allowances in question from the commencement of the ensuing Fusly, without violation of any subsisting engagement, and with a due regard to all considerations of justice and policy."

"The Court desire further to point out to the Collector the necessity of preparing his prospective Estimate with every attention practicable the estimate of revenue for fusly 1241 is not supported either by the out-turn of fusly 1240 or the present state of the Zemindary."

430. In reply to the foregoing proceedings we received the following letter from the Chief Secretary to Government dated 1st May.

"I am directed to acknowledge the receipt of an Extract from your Proceedings dated the 19th Ultimo, No. 137; and to state that, under the circumstances therein represented, the Right Honorable the Governor in Council is pleased to authorize the Collector of Ganjam to advance to the Zemindar of Purlah Kimedy the sum of Rupees (7,000) seven thousand to enable him to perform his marriage."

431. A copy of the foregoing letter from Government together with our Proceedings was transmitted to the Collector on the 3rd May.

432. Under date 9th May 1832 we submitted to Government the following extract from our proceedings upon a letter from the Collector reporting on a settlement of the Zemindary of Purlah Kimedy for the three fusly years 1241, 1242 and 1243, made by the Manager Pudmanaboo Deo in August and September 1831.

"It is stated by Mr. Ogilvie that the whole should have been concluded at Rupees 1,59,495 according to the settlement in former years but many Villages were deserted on account of the disturbances and he (the Manager) could only procure rents for Rupees 1,51,419 out of which sum Rupees 88,511-10-6 have been brought to account up to the 7th instant (April) leaving a balance of 62,907-5-6 to be collected before the expiration of the fusly."

“Mr. Ogilvie then proceeds to detail the charges incurred previously to last Month, and the estimated charges to the end of June, including large sums disbursed and proposed to be disbursed as pay to Peons employed for quelling disturbances. He concludes that the sum of Rupees 4,186-4-7 will be required to be paid from the Government Treasury” “in order to meet the charges, while not one Rupee of the Government Peshcush of 80,000 Rupees has been received or, as he fears, can be obtained this fusly.”

“In drawing the inference which has been stated in regard to the deficiency of the collections in comparison of the charges exclusive of Peshcush, the Collector, the Board observe, does not take into account any collections which might have been expected to be made between the 7th of April and the end of the Fusly year. It appears to the Board probable that this was an oversight, for they can hardly imagine that no collections whatever were looked for in that period. But after making the largest possible allowance on this account, the state and prospects of the Zemindary, in a fiscal point of view, will be found to be exceedingly depressed.”

“It is not however on mere revenue considerations that the strongest claim of the condition of affairs in this Zemindary to immediate attention, and to the adoption of some remedial measure, appears to the Board to be founded. From the Collector's account of the representations made to him by the Manager, which in great part he confirms from his own personal knowledge, it would appear that anarchy and violence prevail to a most serious extent, involving the burning and laying waste of Villages and the absence of all security for persons and property. This dissolution of order indeed, while the repression of the outrages in which it is represented as manifesting itself cannot be regarded as an object of secondary importance in comparison of the fiscal interests concerned, appears to be at the same time the proximate cause of the failure of the revenue.”

“The Board must reserve for further consideration the subject of the revenue settlement of this Zemindary which Mr. Ogilvie has reported to have been made for the current and two ensuing fusly years, but they resolve to submit the Collector's letter immediately to the Government, with a view to the early adoption of such measures as the Right Honorable the Governor in Council may deem expedient for the restoration and maintenance of the public peace.”

“In submitting it they beg to offer the following remarks.”

“They are persuaded that the spirit of insubordination which prevails so extensively in this Zemindary cannot be effectually repressed and subdued, without an active and vigorous interference on the part of Government.”

“They, however, doubt much whether it is expedient (independently of any considerations of legal difficulty) that the Collector's proposition of removing the Manager Pndmanaboo Deo from his present situation and banishing both him and Chendroodoo the Sirdar, of the Town Peons from the District of Ganjam should be carried into effect. It appears to them that the Manager has not had sufficient support to warrant any conclusion of his unfitness for his situation from his failure to overcome the opposition he has had to encounter. If indeed it were certain that his personal character and conduct were so very bad as Mr. Ogilvie seems to think, the political expediency would require to be clear and strong which could justify the retaining him in office, but although Mr. Ogilvie's opinion on the subject is entitled to much weight, the criminal acts which without investigation, he relates to the Board as he received them” “from complainants of course cannot be regarded as proved.”

“The Board are inclined to the opinion that the existence of the two conflicting parties who possess influence in the Zemindary separate from that of Government might be turned to

greater advantage than the Collector seems to look for from that source, in the work of restoring order and subduing the turbulent and refractory spirit which prevails. It seems necessary that he should be on his guard against the danger of uniting them in resistance to lawful authority by hastily adopting measures indicative of an intention to crush the power of them both.”

“The Board so far concur with the Collector as to think that, if the Government continue to consider it inadvisable to station a small military force at the Town of Kimed, for the purpose of protecting it and thereby rendering a greater proportion of the Peons whose services can be commanded for the preservation of the peace available in other places, and indeed even though that measure should be adopted, it will be expedient to employ for some time a large sibbendy force, and to place an European Officer in the command of it. If for this purpose an Officer could be selected having a knowledge of the country, the people, and their language, and endued with intelligence and a conciliatory disposition, his services, the Board think might contribute very largely to the restoration of order and tranquility.”

“With reference to the Collector's suggestion of the appointment of a Tahsildar in the room of the Manager, the Board observe that while the Zemindary is under their charge as Court of Wards it seems to be required by law that there should be an agent bearing the designation of Manager, but it is competent to the Court, on the recommendation of the Collector, to appoint whom they think fit to fill that office, and there seems to be no reason why all the services which could be rendered by any individual if appointed Tahsildar may not be obtained from the same person in the situation of Manager.”

“The Board feel it incumbent on them to submit to Government their doubt whether the heavy charges incurred in the employment of Peons for the purpose of quelling disturbances ought to be borne by the Zemindary, and not by the Government.”

“In the meantime the Board, in their capacity of Court of Wards, sanction the payment of a Monthly salary of 100 Rupees to Annunda Basha Rawzee as Head Sirdar agreeably to the recommendation of the Collector in the 3rd paragraph of his letter.”

“The Right Honorable the Governor in Council will be aware that Mr. Secretary Wheatley's letter of the 10th February last, No. 140, was communicated to the Collector, with an expression of the Board's desire that the strictest attention should be paid to the several suggestions contained in it.”

433. In reply to the above Proceedings we received the following letter from the Chief Secretary to Government dated 25th May 1832.
From the Chief Secy. to Govt., in Cons., 28th May 1832.

“The Right Honorable the Governor in Council is of opinion that it is essentially necessary to the credit of the Government that matters should not be allowed to continue in the discordant and distracted state which you and Mr. Ogilvie describe. It is probable that the decided interference of Government has been from time to time delayed or discouraged from the apprehension that the revenue might suffer from the expense of entertaining an establishment adequate to the restoration of tranquility, but from the Collector's account it would appear that the peshcush is this year unpaid, and that he hardly encourages the hope of any portion of it being brought to account. It would therefore seem that the only prospect which Government has of realizing even part of what is due, would be by immediately exercising a vigorous control over the internal affairs of the Zemindary, and it is probable that the employment of a large establishment; even though expensive, presents the sole means of averting the

"sacrifice of the entire peshcush and that notwithstanding the disbursement inevitably be large, and might absorb a large proportion of it, without such aid, we could expect nothing, the policy and necessity therefore of having recourse to some measure of this nature is obvious."

"The Right Honorable the Governor in Council thinks that there are urgent objections to stationing a small force of regular Military at Kimmedy, these have been already explained to you, and appear conclusive against it. Disciplined Troops are not calculated for that sort of service which can alone operate effectually in restoring order to a Zemindary possessing the local peculiarities of that under discussion. If their duty were only to garrison Kimmedy, they would have no effect in controlling depredations through the country, their communications with Head Quarters might be interrupted, and if any disaster were to befall them either in their march or residence at Kimmedy (which although from the despicable and unwarlike character of the population not probable, ought not to be considered impossible) Government would have reason to regret having risked such an unhappy occurrence without necessity, and contrary to sound judgment. The only method indeed by which we could hope for a party of Sepoys being able to coerce the Town Peons within the limits of Kimmedy itself would be by the power which we should thereby possess over their families who reside there but as we never could proceed in earnest to execute retaliatory measures upon them, they would soon discover that, however we might menace them by such declaration, our professions were but idle threats."

"The only means short of taking military occupation of the country and proclaiming martial law, appear to be the employment of Sibbendy of such strength as upon a due consideration of all the circumstances should appear to your Board and Mr. Ogilvie to be sufficient. They might be placed under a European Officer, but it will be necessary for him to reside within the Zemindary, and to endeavour by degrees, and not by any harsh or precipitate steps, to win the Town Peons and Bessoys to our interest. As this would be the great end of his appointment, we might be enabled by its accomplishment, to lay the foundation of permanent tranquility, but great prudence, temper, knowledge of the language, and patience, would be indispensable to the attainment of it. The selection of a Gentleman endowed with those qualifications must be confided to your Board. He ought if possible to belong to one of the Corps already employed in the Northern Circars, and the Right Honorable the Governor in Council will be prepared to sanction such extra allowance to him as you shall deem expedient. He should be directed to cooperate with and be placed under the orders of the Collectors, and he should be enabled by that good understanding between himself and Mr. Ogilvie which is essential to his success, to act with vigour, and should be encumbered as little as possible with official formalities. His correspondence of course will be solely with the Collector, and he ought to be invested with Police authority."

"The Right Honorable the Governor in Council entirely concurs in the observations contained in the 11th para of your proceedings, and request that you will direct Mr. Ogilvie's attention to the caution at the conclusion of it."

"With reference to the Collector's suggestion of the appointment of a Tahsildar in the room of the Manager, there can be no reason why all the duties expected from an officer of the former designation, should not be quite as efficiently performed if he bore that of the latter, and therefore if your Board are of opinion that Pudmanabha Deo should be dismissed his successor ought to be appointed under the name of Manager, but perhaps any change might be deferred with advantage until the deputation of an European Officer and the employment of a Sibbendy force shall enable the Collector to judge more accurately of the real posture of affairs and of the weakness, incapacity or treachery of Pudmanabha Deo."

"No time should be lost in making the required arrangement for an augmentation of Sibbendy, and the Collector will of course incorporate those already employed with the fresh levy and in the meantime Mr. Ogilvie may succeed in suggesting such further proceedings as may occur to him for restoring peace to this distracted part of his district."

"The banishment of Chendroodoo may be discussed with greater advantage at a future opportunity for the same reason which has been assigned above respecting the removal of Pudmanabha Deo, but the Right Honorable the Governor in Council will be fully prepared to authorize that measure if the tranquility of the country should continue to be disturbed by their presence."

"You will be pleased to communicate with Mr. Ogilvie and with any other authorities you may consider advisable respecting the employment of a European Officer for the service alluded to above."

"The Right Honorable the Governor in Council adverting to your 14th para is of opinion that the Zemindary should undoubtedly be made to bear such reasonable proportion of the expenses incurred as its diminished and precarious resources can afford."

To the Chief Secy. to Govt., 434. In reply to the above letter we submitted the following
in Cons., 18th June 1832. letter to Government under date the 18th June 1832.

"In reference to the instructions contained in the 4th para of your letter, I am directed by the Board to state that Captain George Gray of the 21st Regiment N. I. now stationed at Ellore, has been recommended to them by gentlemen on whose judgment they can depend, as an officer well qualified from his long residence in the Northern Districts his knowledge of the language spoken by their inhabitants, and other qualities, for the command of the Sibbendy force which it is proposed to raise for the restoration of peace and tranquility in the Kimmedy Zemindary."

"The Board have communicated their selection of the Officer to the Collector of Ganjam and they are enabled to state that the appointment will be one in all respects agreeable to him."

"They in consequence beg to request that Captain George Gray's services may be placed at the disposal of the Collector of Ganjam with the view to his immediate employment."

"The Board observe that the officers who formerly commanded the Hill Rangers in the Northern Circars were under the Minutes of Council dated the 10th April 1819 allowed to draw the full batta of the rank next superior to their own and the actual expense they incurred for Palankeen Bearers in the discharge of their duty."

"In reference to this scale of remuneration and to the nature and responsibility of the duties to be performed, the Board beg to suggest that a monthly allowance of Rupees 350 in addition to the full batta of his own rank may be granted to Captain George Gray and that it may be clearly understood that the allowance in question is intended to cover all personal charges of every description soever."

"The Board presume that Government will take the necessary measures for investing Captain Gray with police authority as contemplated in the concluding part of the 4th para of your letter."

435. In reply we were informed that the Right Honorable the Governor in Council had ascertained from his Excellency the Commander in Chief that the state of Captain Gray's Regiment would not admit of his being employed on detached service and that some other officer would be selected for that duty."

From the Ag. Chief Secy.,
17th in Cons., 23rd July 1832.

436. A copy of the foregoing correspondence was transmitted to the Collector on the 23rd July.

437. On the 2nd August we submitted for the consideration of the Right Honorable the Governor in Council a letter dated the 20th July from the Collector and Magistrate of Rajahmundry forwarding two original Petitions one addressed to the Right Honorable the Governor in Council and the other to the President and Members of the Board of Revenue by Gazaputty Mahadavee; state prisoner, under his charge.

From the Ag. Secy. to Govt., in Cons., 4th Octr. 1832. 438. In reply to the foregoing we received the following letter from Government under date 26th September.

"I am directed to acknowledge the receipt of your Acting Secretary's letter under date the 2nd ultimo No. 277; submitting a Petition from Gazaputty Mahadavee state prisoner in the custody of the Magistrate of Rajahmundry and to acquaint you that on a reference which has been made to the Collector and Magistrate of Ganjam on the Petitioner's application, it appears inexpedient in the unsettled state of the Ganjam district as regards especially the Goomsoor Zemindary to permit Gazaputty Mahadavee to return to the district at the present time."

"The Right Honorable the Governor in Council will be disposed to consider favorably the application of Gazaputty Mahadavee as soon as the Collector of Ganjam shall be of opinion that the measure of allowing her to return to the Ganjam district may be safely adopted."

"You will be pleased to instruct the Magistrate of Rajahmundry to communicate this decision of Government to the Petitioner."

439. A copy of the foregoing letter was transmitted to the Collectors of Rajahmundry and Ganjam on the 4th October respectively for their information and guidance.

440. On the 3rd November we submitted to Government the following Extract from our Proceedings under date the 29th October 1832.

Proceedings, in Cons., 29th Octr. 1832. Read again the report of the Collector of Ganjam dated the 9th September last relative to the affairs of the Purla Kimmedy Zemindary.

In Cons., 27th Sept. 1832. Read also a further letter from the Collector dated the 5th instant, reporting the Death of Pudmanaba Deo, the Manager of the above Zemindary.

This Zemindary was taken under the immediate charge of the Board of Revenue, in their capacity of Court of Wards; in the middle of the year 1830, on account of the imbecility of the Zemindar, and the disturbed state of the country, in consequence of his incapacity to manage it. Pudmanaba Deo proprietor of the adjoining Estate of Teekally, who during the minority of the Zemindar had been employed as Manager and, from his character and influence, and the success of his former management of Kimmedy was considered to be the person best calculated to restore order to the country was again appointed to that office. The arrears of Government Peishcush outstanding against the Zemindary at this period amounted to Rs. 56,219-10-0.

The new Manager soon became obnoxious to the * Bissoyees and Peons, who combined together and threatened to recommence disturbances unless he was removed from the management. With the view of averting these disorders, Mr. Eden who in the interim had succeeded to the office of the Collector and Magistrate in the month of February 1831, removed Pudmanaba Deo from the situation of Manager, and appointed the Gazzaputty Mahadavy, the Grand Mother of the Zemindar, to whose intrigues the opposition to the manager's authority was mainly attributable, in his stead; which arrangement he conceived "to afford the best prospect of realizing the revenue, and maintaining the tranquility of the country."

The Board had previously expressed their opinion that Pudmanaba Deo should be supported, under strong injunctions to conduct himself towards all parties in a conciliatory manner, and they were not satisfied of the necessity or expediency of his removal by the Collector, but as the measure had been carried into effect they thought it best not then to interfere but to allow to Mr. Eden to proceed according to his own judgment, as the state of parties and circumstances might appear to him to render expedient.

This new arrangement failed of success, and within the short space of one month Mr. Eden felt himself obliged to recommend the re-appointment of Pudmanaba Deo, "as the only alternative for realizing the balance of the current year, and averting disorders, and loss of revenue for the future." The Board were of opinion that if Pudmanaba Deo, was willing to resume the management, relying upon the Collector's assurance of support, and if the Collector felt that he could trust him confidently after what had passed, he should be at liberty to re-appoint him. They at the same time pointed out the necessity of mutual confidence between the Collector and his Agent; observing that the latter could not be expected to act with the vigour requisite to keep down the factions by which the country was distracted, unless he was fully assured that he could depend upon the Collector's support.

Pudmanaba Deo accordingly resumed the management towards the end of May 1831 and the Collector in order to strengthen his hands, authorized him to raise 200 Peons in addition to the 200 men of the Sibbendy Corps (an establishment of armed Peons maintained for general service in the district) already attached to him, and between that period and end of July, the Collector appears to have sanctioned a further levy of 500 Peons, and also to have furnished the Manager with a reinforcement of 100 men from the Sibbendy Corps.

These measures were adopted with the view of enabling the Manager to resist the Town Peons, who having again combined with the Bissoyees and Doratanum Chiefs, plundered the country in open resistance to his authority, not even sparing the villages belonging to Government. Four villages near Nagareekatacum were burnt and plundered by a band of 400 men, but this part of the district being open and healthy the Collector was enabled to prevent the repetition of similar

'outrages in that quarter, by stationing a detachment of regular Infantry at Nagareekatacum, which was subsequently re-inforced.'

'About this period (the end of July 1831), the Zemindar's wife died; which event it was hoped would have the effect of discouraging the party opposed to the Manager's authority. The Guzzaputtah Maha Davy had previously been removed to Rajahmundry, and the Collector proceeded in person to Kimmedy for the purpose of interposing his authority between the contending parties, and using his efforts to restore tranquility. On his arrival there he found a very strong confederacy had been formed against the Manager by the lately deceased wife of the Zemindar and her party, with the view of getting the country into her hands. His first endeavour was to divide the opposing faction, but in this he failed. The chief persons engaged in this confederacy were Chendroodo the Sirdar of the Town Peons, (1,200 in number) and the Bissoyee Chief Godey paudoo Kistnamah. The latter at the head of 100 Town peons and his own followers, made an attempt to burn and plunder the villages in the Manager's own Estate, (Teekaly), but finding them guarded, they at the instigation of Chowdary Bukatasawmy, who is stated to be a notorious freebooter, burnt and plundered several Villages belonging to Government. The conduct of the Manager, tho' wanting in discretion and conciliation, was not, in the Collector's opinion, the real cause of these disturbances. The root of the evil he considered to be in the Town Peons, who are always ready to create disorders, with the view of profiting by the confusion, and from their number and influence, give the ascendancy to any party they join. Meanwhile the detachment of regular infantry was moved from Nagareekatacum to Kimmedy and on their route were fired upon by the Bissoyee Godeyapaudoo's people, and some of the Town peons. Once arrived however, their presence seems to have awed the Town peons; and their two Sirdars, Chendroodo, and Gopenauda Putnaick, having professed themselves perfectly reconciled with the Manager, and engaged to be personally responsible for the future tranquility of the country, the Collector hoped that he had laid the foundation of peace and good order.'

From the Collr. and Magistrate, to the Chief Secy., 9th Aust. 1831. Enclosed in Mr. Eden's letter, dated 10th Augt. 1831.

In Cons., 18th Augt. 1831.

Para 4.
Para 7.
From the Collr., 30th Augt. 1831.
Enclosing Copy of a letter to the Chief Secy., dated 30th Augt.
In Cons., 12th Sept. 1831.

Para 2.

Para 2.

From the Collr., 30th Augt. 1831.

Enclosing Copy of a letter to the Chief Secy., dated 30th Augt.

In Cons., 12th Sept. 1831.

Para 2.

'In his letter of the 23rd September 1831 Mr. Eden took a review of past occurrence, and without giving any decided opinion, appears to have wished the Board to recommend the removal of Pudmanaba Deo, at the same time remarking that he was not prepared to state that the late disturbances in Kimmedy could individually be attributed to his misconduct, and that he doubted how far the most judicious management would be successful. The question at issue, he thought was not so much the good or bad conduct of the Manager as whether the Town Peons in concert with the Hill Chiefs were to prey upon the Talook and to make away with the revenues, and when interfered with, whether they would not combine under any system of management with the view of bringing about the removal of the legitimate obstacles to their depredations.' 'In order to meet the exigency of the case, he thought that he should be authorized to proclaim Martial law, and to call for such Military aid as should be necessary to make that measure effectual.'

'Considering the spirit of insubordination that prevailed so extensively, as described by the Collector, the Board in submitting his letter, stated their conviction that it would be necessary for the Government to interfere actively and vigorously to put down the insubordination of the refractory Chiefs and Peons, whenever any event should occur to furnish an occasion for tumult they were of opinion however that it was not necessary to

Para 8.

From Govt., 25th Oct. 1831.

In Cons., 27th " "

'empower the Collector to proclaim martial law, but that he should be authorized as Magistrate to call for Military aid sufficient to put down by force any further insurrection of the peons, and to seize the ring leaders in order that they might be punished with exemplary severity. The Government concurred generally in the view which had been taken by the Board as to the course which should be pursued.'

'It appears by Mr. Ogilvie's letter of the 31st January 1832, though the circumstance was not reported by his predecessor, that the Manager was permitted by him to seize 13 of the most rebellious characters among the Bissoyees and their followers who still remain in confinement as state prisoners.'

From Mr. Ogilvie, 31st Jany. 1832.

In Cons., 9th Feby. do.

Para 10.

'Thus matters appear to have stood when Mr. Ogilvie took charge of the District. In his report on the settlement of fusly 1241, alluding to the disturbed state of the country and the difficulty of realizing the revenue, he stated that the chief instigators of all that had passed and the most dangerous men in the province were Gopenada Putnaick, and Rakana Chendroodo Sirdars of the Town Peons. The latter according to his own declaration before Mr. Ogilvie, had taken an oath to effect the release of the imprisoned Bissoyees and endeavoured to excuse himself by saying that if he had not done so the Bissoyees and Town Peons would commence burning the Villages immediately. As illustrative of the state of affairs, Mr. Ogilvie stated that there were at that moment in the Town of Kimmedy men who were known to have plundered Villages only a few days before, but that he was unable to apprehend them his own Peons alone, being unequal to the service, and Chendroodo being in league with the offenders could not be expected to act against them. Thus circumstanced he recommended that Chendroodo and Gopenada Putnaick should be banished from the Ganjam district, that 800 armed Peons should be raised for the protection of the Grain in the Annany Villages and that two Companies of Native Infantry should be stationed in the Town of Kimmedy.'

From Govt., 10th Feby. 1832.

In Cons., 13th do. do.

'The Government considering that a party of regular Troops stationed at Kimmedy could not secure the general tranquillity of the country while their presence would lessen the responsibility of the Manager gave the preference to Peons of whom the Collector was authorized to raise as many as further experience might shew to be requisite; they also sanctioned the seizure of the Sirdars Gopenada Putnaick and Chendroodo.'

'In a further letter dated 24th April 1832 Mr. Ogilvie stated that the Bissoyees &c., seized by Pudmanaba Deo as noticed in the former Para were once his confederates when he wished to displace the Gazaputty Mahadavy and were seized by him treacherously, when his guests, and to the enmity thus excited, he attributed, in some measure, the anarchy and violence that prevailed, involving the burning and laying waste of villages and the absence of all security for person or property. Under these circumstances he proposed to raise 3,000 more peons in Ganjam, and a like number in Vizagapatam to be commanded by a European Officer to give up all revenue for a year and to proclaim martial law to remove Pudmanaba Deo from the office of Manager and banish both him and the Sirdar of the Town Peons Chendroodo from the District, and to place a Tahsildar, in the Management of the country, who should hold his appointment from the Collector and act under his orders.'

Para 3.

Para 4.

Para 4.

Para 5.

Para 5.

Proceedings, 20th in Cons., 20th October 1831.

‘Mr. Ogilvie’s last report is dated 9th ultimo, and the financial result there shewn of the
 ‘last 2 years’ management, as well as the prospect now before us, as
 In Cons., 27th Sepr. 1832. ‘regards the peace and revenue of the country, and the character and
 efficiency of our Government, seem deserving of serious consideration.’

	RS.	A.	P.
Arrears of Peshcush of fusly 1239 due at the time the Zemindary was taken charge of by the Court of Wards	51,863	1	9
Interest on do do do	3,669	10	7
Charges of attachment	1,186	14	4
Total...	56,219	10	8
Deduct Collections in Fusly 1240	19,806	8	5
Due on account of fusly 1239	*36,413	2	3
Settlement of fusly 1240	1,51,096	0	0
Collections	1,19,179	0	0
Balance	+31,917	0	0
Collections on account of fusly 1240	1,19,179	4	7
Collections on account of arrears of former years	†18,461	5	9
Total Collections in fusly 1240	1,37,640	10	4
Deduct Charges...	42,324	10	11
Net Revenue	95,315	15	5
Credited on account of Pesheush.			
Fusly 1240...	66,578	15	6
" 1239...	19,806	8	5
	86,385	7	11
Balance carried to next years' account ..	8,930	7	6
Peshcush of fusly 1240	79,999	8	0
Credited on account of do.	66,578	15	6
Balance of Peshcush	13,420	8	6

‘The balance still due to Government on
 ‘account of fusly 1239, at the close of which
 ‘year the Zemindary came under the manage-
 ‘ment of the Court of Wards, including interest
 ‘and sums disbursed from the public Treasury
 ‘to pay the establishment employed to attach
 ‘the Zemindary, but excluding the tribute pay-
 ‘able by the Bissoyees, is Rupees 36,413*. The
 ‘Current settlement of 1240, was Rupees 1,51,096
 ‘of which Rupees 1,19,179 have been realized,
 ‘leaving a balance of Rupees 31,917† still out-
 ‘standing against the Ryots. Fortunately how-
 ‘ever Rupees 18,461 were collected from them
 ‘on account of former balances, by which means
 ‘the arrear of Peshcush due to Government for
 ‘this year (1240) was reduced to Rupees 13,420.’

	RS.	A.	P.
Settlement of Fusly 1241	1,49,847	6	0
Collections	91,680	14	6
Balance...	58,166	7	6
Collections of Current Revenue	91,680	14	6
Recovery of advances	516	8	0
Balance of last year	8,930	7	6
	9,446	15	6
Total Collections...	1,01,127	14	0
Deduct Charges...	96,775	7	6
Net Revenue...	*4,352	6	6
Peshcush of fusly 1241	79,999	8	0
Collected on account of fusly 1241	4,352	6	6
Arrears of Ditto	75,647	1	6
Arrears of 1240	13,420	8	6
Ditto of 1239	36,413	2	3
Total arrears of Peshcush...	1,25,480	12	3

‘In fusly 1241 the settlement was Rupees
 ‘1,49,847 of which only Rupees 91,680 have been
 ‘collected leaving a balance of Rupees 58,166
 ‘outstanding against the Ryots. After deduct-
 ‘ing charges of management, which in this year
 ‘amounted to more than the Peshcush, only
 ‘Rupees 4,352* remained available towards the
 ‘discharge of the Government demand. Giving
 ‘credit for this sum there remains an arrear of
 ‘75,647-1-6 on account of 1241 which added to
 ‘that of 1239 and 1240 makes the aggregate
 ‘arrear of peshcush due to Government up to
 ‘the end of last fusly Rupees 1,25,480.’

Fusly.	Demand.	Collections.
1239	2,530	...
1240	2,530	...
1241	2,530	...
	7,590	

‘From the Bissoyees nothing whatever has
 ‘been collected, and of the heavy balances out-
 ‘standing against the Renters and Ryots on
 ‘account of past years, little, if anything is likely
 ‘to be realized.’

The Bissoyees, who, besides the lands they hold of the Government, are stated by Mr. Eden to be in the enjoyment of Mocassahs obtained from the Zemindar of the yearly value of 10,000 Rupees, and one half of the Town Peons, who are kept up at an annual charge of 19,000 Rupees seem to be in a state of open revolt against all authority. The defenceless Ryots, burnt out of their houses and plundered by these rebels and their confederates, have sought refuge elsewhere, and cannot be expected to return, until the state of the country shall be such as to afford some hope of security to persons and property meanwhile cultivation is at a stand and the revenue is daily falling off, while the charges are rapidly increasing. The average collections of the Zemindary in peaceful times is Rupees 1,16,012, which, deducting the tribute payable to Government, would leave Rupees 36,012 for the support

Para 4.

Para 6.

Town Peons.		Per Annum.
		RS. A. P.
Pay of Sirdars ...	300	
Do. of Peons ...	18,800	
New Levy.		
1 Head Sirdar ...	100	
40 Naicks at 7 Rs. per month ...	280	
960 Peons at 5 do. ...	4,800	
5,180		Per Annum.
		62,160 0 0
		* 81,260 0 0

Pay of 2,000 Peons hereafter to be Employed.		
80 Naicks at 7 Rs. each...	560	
1920 Peons at 5 Rs. each...	9,600	
10,160		
		1,21,920 0 0
		2,03,180 0 0

From the Chief Secy. 25th in Cons., 28th May 1832.

Para 10.

Para 8.

Arrcars of Peshcush to the end of fusly 1241		RS. A. P.
Peshcush of 1242	...	1,25,480 12 3
Charges on account of new levy of Peons.	1,21,920 0 0	
General charges of Fusly 1242 including the pay of the Peons already levied	1,10,709 0 0	
Total...		4,38,109 4 3
Deduct the probable revenue of fusly 1242	...	42,923 0 0
		3,95,186 4 3

Para 8.

those places were the rebels have taken possession. Their presence alone he adds will give confidence to the people, and it may be expected that before a year has passed they will return to their Villages and cultivate them. Altho' the Sirdar of the Sibbendy Corps, whom he describes as well acquainted with the country, does not consider the proposed additional levy of 2,000 Peons sufficient, the Collector thinks "it will be enough to begin with," and he has no apprehension of serious disturbances while this force remains.

So far as the Board are able to gather from his Reports, the plan contemplated by Mr. Ogilvie is merely preventive. He seems to look no further than to the protection of the Ryots from plunder, and ill treatment. Such a system, even if calculated to secure the revenue, would not be applicable to a country in a state of open rebellion, but it cannot even effect that object, since the expense of the armed Establishment alone would be greater than the whole amount of revenue which could possibly be collected.

The Board are quite sensible of the policy of avoiding any direct interference in struggles of this nature so long as it can be done with safety, but it appears to them that we are now arrived at a crisis which leaves no hope of supporting the character and authority of Government, and securing the revenue, but by the adoption of active and energetic measures for the restoration of order and obedience, and the punishment of those who have been the chief actors in the rebellion. We have seen the villages burnt, the inhabitants plundered, the country laid waste and depopulated, the authority of Government insulted and set at defiance and their troops fired upon by a set of lawless rebels who will consider forbearance or hesitation a proof of weakness, and will gather confidence and strength from delay. Another and very important consideration is that their success and impunity may be expected to produce disturbances in other parts of the country. In ordinary times the employment of Peons would be sufficient, and if the Sibbendy Corps had been constituted as intended by Government it would have been of great service at this moment in controlling the Bissoyees and hill people, and even in its present state we may hope it will render useful assistance; but the Board do not think that a body of men like those forming the present Corps, and still less one hastily levied as that proposed by the Collector necessarily must be, would be equal to the service now required, or that it would be prudent to risk discomfiture and failure by trusting to such a force. There is also this further objection to Mr. Ogilvie's plan, that when all is once more quiet, it will be necessary to disband the Peons and leave them to seek other means of subsistence, and 3,000 men of this description suddenly thrown out of pay would not be likely to be quiet subjects.

In the Hill country the healthy season commences when the rains cease, and in the Northern Circars the monsoon is over in November; The Board think that at a time to be fixed by the Collector in communication with the Officer Commanding the Northern Division, a Military force of such strength as the latter Officer may consider adequate to the purpose, should be marched into Kimmedy, that such a detachment of the Sibbendy Corps as can be spared for the service should be placed under the orders of the Officer Commanding the force, to be employed by him in such manner as he may deem proper, that the Collector thus supported, should denounce the most criminal of the insurgents as rebels against the state, and offer rewards for their apprehension, that the Officer Commanding the troops should be directed to use every means in his power to secure their persons, as well as any others who may have aided in the revolt, and prevent the perpetration of further outrages, and generally to support the Civil authority, that the lands obtained by the rebels from the Zemindar and particularly those obtained by the Bissoyees, should be resumed, and those held by them of the Government, declared to be forfeited, that Military posts should at the same time be established at those places in the Vizagapatam District, where fugitives from the Ganjam Division are likely to seek refuge; that the Zemindars and Inhabitants of both districts and especially the Village Officers should be called upon to aid the public authorities, particularly by furnishing information of the hands and movements of the rebels, and warned not to harbour them or supply them with provision on pain of punishment as accessories, and of the forfeiture of the privileges which any of them may enjoy in virtue of their offices, and the Collector should be furnished with authority to proclaim martial law, according to Regulation VII of 1808 if the state of the country and course of events should appear to him and to the Officer Commanding the Division, to render a resort to that extremity absolutely necessary. The Board make this latter suggestion under the idea that General Taylor will be somewhere in the neighbourhood of the scene of action,

'and because, altho' promptitude is of too much consequence to admit of the delay of a reference to Madras, they think that it is desirable that question of such importance and delicacy should not be left entirely to the discretion of an individual officer. In authorizing the eventual proclamation of Martial Law the Board are of opinion that it should be strongly impressed upon the officers to whom this great power is given that it is not to be exercised without the most deliberate consideration.'

'The death of Pudmanaba Deo will have rendered it necessary for the Collector to make some intermediate arrangement for the temporary management of the Country; but he should avoid pledging himself to any party, and as far as possible, making any demonstration of his ulterior views, until the state of the season will admit of the troops being employed with effect, as it is of importance that the chief rebels among the Bissoyees and town Peons, should be apprehended before the plans of Government shall become known.'

'Well concerted and promptly executed measures at the beginning, will save much trouble and greatly add to the chance of success but for this purpose secrecy is indispensable. It is desirable that the Collector and General Taylor should confer personally, and keep their plans from the knowledge of any but those with whom it is necessary that they should communicate, and in whose fidelity and discretion they can rely.'

'When the people see that the Government are determined to act with vigour, many who now countenance the rebels will turn against them, and the Board have no doubt that a liberal reward will induce some of the Hill people to deliver up their rebellious neighbours. Liberality in a case like the present will be economy. In proof of this it is only necessary to refer to the heavy arrear which will be due to Government at the end of this year. It is to be remembered also that if we succeed in obtaining possession of any of the principal rebels by means of a reward, we shall break the link which binds the lawless race together, and by making them suspicious of each other, shall be able to restrain them more effectually than we could do by open force.'

'The Zemindar is represented to be incapable of acting for himself, and entirely under the guidance of those about him; The Board are not aware whether any of the surviving members of the family have much influence in the country but if any influence that may be possessed by the family, is not cordially applied in furtherance of the measures of the Collector, or should countenance be afforded to the disaffected, by their residence in Kimmedy, it should be left to the discretion of the Collector to require them to remove for the present, to some place at a distance from the Zemindary. The Guzzaputtah Maha Davy cannot of course be allowed to return to the District until affairs are settled, and the Bissoyees and others now in confinement, must for the present be considered as state prisoners.'

'The death of Pudmanaba Deo, since Mr. Ogilvie's report was written, renders it necessary now to advert to the observations it contained in regard to the character of his proceedings as manager, and the objections that might have existed to his removal from that office, are by that event obviated. In the present state of the affairs of the country it appears to the Board desirable that our measures should be such as to guard as much as possible against the influence of private funds and animosities, and with this view they think it will be proper that the permanent management should be in the hands of a person unconnected with the family of the Zemindar, or indeed with any one who has taken a part in past events. The individual so appointed tho' designated "manager," as is required by the terms of Regulation V of 1804, should exercise all the functions of a Tahsildar and Head of Police, under the directions and immediate superintendence of the Collector or the Sub-Collector. The success of the future administration of the Zemindary will greatly depend on the judicious selection of the new Manager and it should be the anxious care, of

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'the Collector to secure the services of a person properly qualified to perform the difficult and responsible duties of that Office. The Court rely on Mr. Ogilvie's judgement in this important particular, and have requested that as soon as he is able to find a competent person he will submit his name with full information as to his former services for their approval.'

'The Board have instructed the Collector to pay from the public treasury as an advance on account of the Zemindary the amount of the arrears of pay due to the 500 Peons who are stated in the 7th para of his report to have remained faithful to their duty during this past year, for which disbursement they request to be favored with the sanction of Government.'

MANAGEMENT OF THE MINOR ZEMINDARY OF DARACOTE FOR FUSLY 1241.

441. On the 5th November we submitted to Government the following extract from our Proceedings under date the 25th October.

Proceedings, in Cons., 25th Octr. 1832. 'Read again the report by the Sub Collector of Ganjam upon the 5th in Cons., 18th Octr. 1832. 'management of the Minor Zemindary of Daracote for fusly 1241.'

SETTLEMENT.		RS.	A.	P.	
Fusly 1240		47,705	13	1	
Fusly 1241					'The total settlement amounted to Rupees
Land Revenue	44,270 15 1				'46,636-7-1 being Rupees 1,069-6-0 below the
Extra Revenue	2,365 8 0				'settlement of fusly 1240. This decrease was
		46,636	7	1	'the result of a decrease of Rupees 1,113-0-11
		1,069	6	0	'on the land revenue settlement and an increase
					'of 43-10-11 in the extra revenue.'

'The Collections within the fusly amounted to Rupees 40,523-4-0 leaving a balance of Rupees 6,113-3-1 which was reduced by subsequent Collections to Rupees 2,942-13-5; of which Rupees 2,233-7-4 are stated to be recoverable, and 709-6-1 irrecoverable. With regard to the last mentioned sum, the Court think that considering that the balance was occasioned by circumstances over which the renters could have no control, it would have been better to have postponed the collection than to have precluded the possibility of realizing, "by disposing of the whole property of the defaulters and thus reducing them, to utter beggary."

		RS.	A.	P.	
Current Col-lections	40,523 4 0				
Arrears	199 7 1				'The total collection including arrears, and recovery of Tuccavy
Tuccavy	1,012 8 0				'amounted to Rupees 41,735-3-1. The charges including Peshchush
	41,735 3 1				'Rupees (25,000) amounted to 39,358-9-2 which being deducted from
Charges	30,353 9 2				'the gross collections leaves a surplus of Rupees 2,376-9-11, in favor
	2,376 9 11				'of the Estate.'

'The balance in favor of the Estate at the commencement of the fusly was Rupees 28,168-6-1 of which 28,000 have been already invested in Company's paper, leaving Rupees 168-6-1 in the Collector's hands. Adding this to the surplus of the fusly under review, the total amount in cash appears to be Rupees 2,545.'

'The Court sanction the charges on account of Tuccavy and postage entered in para 5 of the Sub-Collector's report amounting to Rupees 114-4-0.'

'Sanction for writing off the sum of Rupees 2,452-3-6 alluded to in para 6, being the amount of old balances which the Sub-Collector in his report for fusly 1240 recommended should be remitted, was communicated to the Collector under date the 1st instant.'

442. A copy of the foregoing Proceedings we communicated to the Collector on the 1st November.

VIZAGAPATAM.

MANAGEMENT OF THE MINOR ZEMINDARY OF PALCONDAR FOR FUSLY 1240.

443. On the 10th February 1832 we submitted to Government the following Extract from our Proceedings under date the 30th January.

Proceedings, in Cons., 30th Jan'y. 1832. 'Read again the letters from the Collector of Vizagapatam noted in the margin relative to the Minor Zemindary of Palcondah in that District.'

2nd in Cons., 17th Novr. 1831. 'The first of these letters contains explanations upon several points noticed by the Court in their Proceedings upon the Collector's report on the management of the Zemindary for fusly 1239.'

10th in Cons., 24th do. 'The latter contains the Collector's report on the management of the Zemindary for fusly 1240.'

'The Court will first notice the explanations submitted in the Collector's letter bearing date the 2nd November last.'

'With regard to the charge of Rupees 5,771-0-0 entered in the accounts* of the Zemindary for Fusly 1239 as incurred on account of repairs in the Jeroyetty villages; upon which a further report was required by the Court, the Collector reports that before the charge was admitted, enquiry was made by himself when at Palcondah as to the actual outlay of the sum charged, and he had no reason to doubt that repairs were executed to the extent reported, and the amount charged for them actually disbursed. He states moreover that the manager produced corresponding receipts from the village functionaries for the amount charged for repairs. Under this explanation the Court sanction the charge in question, amounting to Rupees 5,771-7-6.'

'The collector explains that the sum of Rupees 147, entered in the accounts under the head of "Mozarals of Naidoos and Curnums included in the list," was incorrectly reported to him by the manager to be a remission to Naidoos and Curnums enjoying no lands or other emoluments, the sum in question appears to be a remission which the manager from motives of policy granted in fusly 1239 to two armed retainers, in consequence of two villages, which they had for many years been allowed to rent upon such terms as left them a clear profit of 294 Rupees for the express purpose of securing their services when required, having been classed by the Ameen who was deputed to Palcondah in fusly 1239, as "Jeroyettee" and the full shist entered as "Demand." Adverting to the peculiar circumstances in which the Zemindar is represented to be situated in regard to these Military retainers, the Court see no objection to this adjustment having been made.'

'The deduction of Rupees 583 from the settlements of the villages held by the "Teeroos-tooloo" or armed peons is explained to be the difference between the demand as definitively settled upon examination of the actual produce, and the settlement made at an early period of the year upon an Estimate of the expected produce.'

'With regard to the two items which the Court noticed as included in the demand for Fusly 1239, but not appearing in the accounts of Fusly 1238, viz. "Khanghy Jeroyetty villages;" and "Series" the Collector observes that having been enjoyed and managed by the Wives and relations of the late Zemindar in Fusly 1238, these items were not included in

'the accounts for that year but being subsequently taken under Circar management, they were brought into the accounts of Fusly 1239. "Series" are explained to mean Lokheraj lands, generally cultivated by the occupant himself without the intervention of Ryots by means of his own cattle and hired servants, of which he enjoys the whole produce.'

'In the accounts of Fusly 1239 there appears a demand of Rupees 13,140-3-10 for "new or resumable Mauniums" the above being the amount of the manager's original estimate of the revenue derivable from these mauniums, which the Collector reported under date 9th November 1829 that he had ordered to be resumed. It appears however from the letter now under consideration that these mauniums have not been actually resumed, but remain in the hands of the Mauniumdars, who evinced so strong a repugnance to giving up their lands, that, as they are people of great influence in the Zemindary it was not thought prudent or proper to eject them. The sum* which the Manager undertook to collect (and which was collected) from them in Fusly 1239 together with the usual Cuttobodies, is stated to amount very nearly to the Circar share of the produce. Under existing circumstances the Court do not think it proper to disturb the arrangements which have been made with regard to these Maniums.'

'In reply to the enquiry contained in para 16 and 17 of the proceedings above alluded to, as to what settlement had been effected with the creditors of the late Zemindar, the Collector reports that it has not been in his power to avail himself of the authority granted by Government for the payment of Rupees 9,000 per annum out "of the surplus revenue of the Zemindary in liquidation of the debt due by the Dewan of the late Zemindar," because there has hitherto been no surplus revenue available for that purpose, and recommends that the settlement of their claims, together with those of the other creditors may be left to the Zemindar, who has adduced evidence to prove that he attained his majority in November last, altho', it was represented by the relations when his father died, that he would not be of age until the latter part of Fusly 1242. This matter being separately reported upon in the Collector's letter of the 10th November, is taken into consideration below.'

'With reference to the remarks of the Court respecting the arrangements made for supplying the place of G. Ramchendrauze the late security for the manager Camaliah, the Collector reports that the names of the two persons alluded to in his letter of the 2nd May last, as having been furnished by Camaliah as securities in addition to C. Patroodoo, are Ragam Rada Croostamah and Yelloomahuntty Chinna Socriah Narrain Patroodoo, that they both possess maunium lands of considerable extent in Palcondah, which are tangible, and are otherwise men of property, these men however, he adds have only made themselves responsible for embezzlements or misappropriation of property, whilst C. Patroodoo has entered into a security Bond to realize and remit to the Collector's treasury the amount of settlements for the year. In what manner he has fulfilled his engagement will be seen hereafter.'

'With reference to the observations of the Court, upon the unsatisfactory nature of the information supplied by the Collector regarding the disturbances which occurred immediately after the Zemindary was given over to the management of Camaliah and C. Patroodoo and the inexpediency of deputing an Ameen and establishment in consequence, to assist them in the realization of the revenue, the Collector observes that it is extremely difficult to trace with accuracy the particular causes which

lead to the commotions which so frequently occur in the Hill countries of the Northern Districts. In this particular instance he states that he was himself at Palcondah when the disturbances adverted to were at their height, and although villages were plundered and set fire to within three or four miles of his tent neither the manager nor any one else in the town could give any information that could be depended upon respecting the original cause of the devastation in progress. The outrages were subsequently ascertained to have proceeded from an old grudge of some of the most influential Hill Chiefs against the family of C. Patroodoo the manager's Head Revenue servant and security for the realization of the kists. The prisoners alluded to in the Collector's report of the 2nd May last, as having been brought in, on this occasion are reported to have been disposed of by the Magistrate. "The proof against them was found insufficient to send them up to the Criminal Court but they were confined in default of giving security agreeably to the Regulations."

The appointment of an Aumeen and Establishment to which the Court objected as evincing a distrust in the probity or capability of Camaliah the manager which either should not have been entertained or, if entertained should have been followed by her immediate removal is represented by the Collector to have been a measure of absolute necessity at the time it was adopted, for it was evident either that the manager and C. Patroodoo were incapable of realizing the collections or that they had omitted to account for and remit them when realized. The Collector states that it certainly was want of confidence in Camaliah which induced him to depute the Aumeen Establishment and to require from her security for the realization of the revenue, notwithstanding this, he could not recommend her removal in as much as there was no individual that he had ever been able to hear of possessing influence in Palcondah more worthy of trust than herself. "It is a lamentable fact," he says, that a person fitted in all respects for the office of manager is not to be found in any of the "Hill" Zemindaries.

The Court proceed to take into consideration the report of the 10th in Cons., 24th Novr. 1831. Collector upon the management of the Palcondah Zemindary for the past fusly 1240.

Comparative statement of the Docts of the Palcondah Zemindary for Fuslies 1239 and 1240.

No.	Names of each source of Revenue.	Demand of Fusly 1239.			Demand of Fusly 1240.		
		RS.	A.	P.	RS.	A.	P.
1	Jeroyetty Villages	55,159	15	6	58,791	12	6
2	Khangy Jeroyetty	5,743	12	0	5,743	0	0
3	Saries	2,005	0	0	1,955	0	0
4	Agallurams	3,768	0	0	3,758	0	0
5	Mocassara Villages	1,788	0	0	1,788	0	0
6	Doranams	4,254	10	6	4,254	10	6
7	Terustooloes	3,212	0	6	3,212	0	6
8	Tax upon houses	3,345	12	3	3,016	10	0
9	New Maniums	79,903	6	9	82,555	5	6
	Total	7,326	8	7	7,326	8	7
	Grand Total	86,594	15	4	89,881	14	1

The current demand for the year which is free of all the remissions noticed in the statement submitted with the report on fusly 1239 is shown in the annexed Memorandum, the amount exclusive of the demand for new Mauniums was Rupees 82,555-5-6 being Rupees 3,286-14-9 in excess of the demand for the preceding fusly. The demand upon the new Mauniums was the same as in fusly 1239 viz. Rupees 7,326-8-7 making the total current demand Rupees 89,881-14-1.

The Net Increase of Rupees 3,286-14-9 noticed above, was the result of an increase of Rupees 3,631-13-0 in the settlement of the Jeroyetty villages effected upon a close examination of the accounts of the produce of the several villages and the profits enjoyed by the renters, and an increase of Rupees 4-4-0 in the settlement of the Khangy Jeroyetty villages from which is to be deducted a decrease of Rupees 50 in the Saries, and of Rupees 299-2-3 in the Tax on Houses. This tax is stated by the Collector to be in fact Moturpha which is collected by all the Zemindars in the District. The Court do not understand how the collection of Moturpha is permitted consistently with the provisions of the Regulations the Collector is requested to afford further information on this point.

At the close of the fusly there was a balance of current revenue outstanding to the amount of Rupees 23,946-5-7. The demand being as above noticed Rupees 89,881-14-1. The Collections Rupees 65,935-8-6. Regarding this balance the Collector observes that C. Patroodoo the security for the manager, is responsible to the extent of Rupees 21,386-9-7 the remainder is part of the amount of shist imposed by the manager on certain Hill Doratanums in excess of the annual demand upon them, and for which knowing it to be irrecoverable, C. Patroodoo refused to be responsible. The Collector reports that Summary Proceedings having been instituted against C. Patroodoo for the recovery of the amount for which he was answerable process was issued, and he was taken to the neighbourhood of Chicacole by the Court Peons; but that he has managed to effect his escape and remains at present secreted, it is supposed, some where in Palcondah. The Collector is requested to lose no time in reporting the result of the enquiries which he proposes to make in order to ascertain whether the whole of the balance is actually standing against the country or whether any part of it has been collected and misappropriated by the manager, or C. Patroodoo; in other words, whether C. Patroodoo is alone responsible for the amount, or whether any portion is recoverable from the other two Securities.

In reporting the death of the late Zemindar of Palcondah which was done by letter bearing date the 6th October 1828, the Collector stated that the eldest son Coormerauze Narrendra Row, was at that time past 14 years of age. It would appear however from subsequent enquiries, and from the depositions of 6 Witnesses now submitted, that the Collector was misinformed upon that point, and that Coormerauze Narrendra Row was born in the month of November 1813, and consequently attained the age of 18 in November last. As there appears to be no reason to doubt the correctness of the information now submitted the Court resolve to recommend to Government that their interference with the affairs of the Zemindary may henceforward cease. The Collector observes that "it will be necessary the Estate remain under attachment until arrangements be made for the discharge of the heavy arrears outstanding against it which amounted at the close of last fusly to Rupees 81,248-10-0." The Sudr Adawlut having lately delivered an opinion that the estates of minors are not answerable for arrears of revenue which have accrued during management by the Court of

	RS.	A.	P.
Present balance	81,248	10	0
Deduct amount of balance before the Estate was taken under management as reported by the Collector in letter dated 6th October 1828	45,035	13	10
	36,152	12	2

Wards, the Court conclude that it will be necessary eventually to remit so much of this balance as has accumulated during the minority of the Zemindar, which will amount to about Rupees 36,152-13-2. They presume however that Government will be entitled to receive

'credit for the amount that may be recovered' from the defaulting security C. Patroodoo, viz. Rupees 21,386-9-7.'

Para 4.

'The suggestions contained in the concluding paragraph of the report under consideration regarding the allowance at present enjoyed by the Zemindar, and the late Zemindar's half Brother, and the amount sanctioned for the maintenance of armed peons will be noticed when the pleasure of Government has been signified regarding the termination or continuance of the authority of the Court of Wards over the revenue management of this Zemindary.'

444. A copy of the foregoing Proceedings we communicated to the Collector on the 10th February.

From the Secy. to Govt., in Cons., 27th Feby. 1832.

445. In reply to the above we received the following letter from the Secretary to Government dated 24th February 1832.

"The Right Honorable the Governor in Council observes with concern the state of relaxation and in-efficiency into which from your description the management of this Zemindary appears to have fallen and considers it highly advisable that it should be made over with as little delay as possible to the Zemindar who is reported to have attained the age of 18 in November last."

"Adverting to the 10th para of Mr. Gardiner's letter and the 11th of your Court's proceedings, it would appear that C. Patroodoo entered into a general security bond for the due realization of the revenue but that the other persons named only made themselves responsible for embezzlements or misappropriation of property. For this difference in the condition of security omitting in the one case the chief obligation from which any practical good was to be expected, the Right Honorable the Governor in Council is without further explanation at a loss to account."

"It will be necessary as the Court apprehend to remit so much of the balance outstanding as has accumulated during the minority of the Zemindar but the right of Government to recover from the defaulting security C. Patroodoo remains unimpaired."

"The Right Honorable the Governor in Council requests that you will submit to Government the reply of the Collector respecting the tax on houses, alluded to in the 16th para of your proceedings. It is not improbable that a similar practice may prevail in other districts where large Zemindaries are situated."

446. A copy of the foregoing letter was transmitted to the Collector on the 5th March.

MANAGEMENT OF THE MINOR ZEMINDARY OF POLCONDAH FOR FUSLY 1241.

447. On the 20th December we submitted to Government the following extract from our Proceedings under date the 10th of that month.

Proceedings, in Cons., 10th Decr. 1832.

From the Actg. Collr., 24th Augt. 1832.

In Cons., 6th Sept. do.

'The Board proceed to take into consideration the report of the late Acting Collector of Vizagapatam regarding the affairs of the Polcondah Zemindary and the result of the management of it during the last fusly (1241).'

'This Zemindary was taken under charge of the Court of Wards in fusly 1238, in consequence of the minority of the present Zemindar Coormerauze Narraindra Row, who at the time of his father's death which took place in September 1828 was supposed to have been 14 years of age. In his report however in the management of the Zemindary for fusly 1240, the Collector stated that it had been ascertained beyond a

'doubt that Coormarauze Narraindra Row had attained the age of 18 in November 1831, and accordingly recommended that all interference on the part of the Court of Wards should cease from that time, but observed that it would be necessary to retain the Zemindary

Proceedings, 30th Jan'y. 1832.

Para 18.

In Cons., 30th do. do. From Govt., 24th in Cons., 27th February.

'under attachment, until arrangements could be made for the discharge of the arrears due to Government upon it, which at the close of fusly 1240 amounted to Rupees 81,248-10-0. It was resolved accordingly that this course should be adopted the Government however authorizing the remission if so much of the balance outstanding as had accumulated during the minority of the Zemindar.'

'In March last the Collector submitted an address from the Zemindar in which he request-

From the Collr., 10th in Cons., 19th.

Do. 12th in Cons., 19th.

'ed that he might be allowed to take charge of the Zemindary upon his engaging to pay off the arrears at the rate of Rupees 15,000 per annum, and offering by way of security for the fulfilment of his contract to leave under the charge of the Collector certain villages, the

'annual revenue of which, was estimated at Rupees 16,000, and to make a deposit of Rupees 15,000 from which to supply any deficiency which might occur in the collections from the adversity of the season, or other causes. This proposition being considered by the Board to be fair and reasonable, they authorized the Collector to deliver over the Zemindary

To the Collr., 26th March 1832.

In Cons., 26th do. do.

Para 4.

'on the terms stipulated, observing at the same time that as the amount of arrears would be considerably reduced by the remission of such portion as had occurred during the minority of the Zemindar (a circumstance of which probably he was not aware at the time when he made the proposal) he might possibly be induced to exert himself to liquidate the

From the Acting Collr., 24th August 1832.

In Cons., 6th September. do.

Para 3.

'whole balance at once, in order that the Zemindary might be made over to him entire. It appears however from the report of the Acting Collector now before the Board that at the time he joined the district no attempt had been made on the part of the Zemindar to make good, even the proposed deposit of 15,000 Rupees: and that disturbances had taken place in the Zemindary of so serious a nature as to render it necessary for him to continue the management, and to disburse from the collections the allowances to the peons, and different members of the family, to the discontinuance of which the commencement of the disturbances was attributed.'

'The Board are not aware for what reason the payment of these allowances was suspended for a time as it does not appear that the Zemindary was ever actually delivered over to the Zemindar. They think the Acting Collector did right in continuing all the allowances afterwards to the end of the fusly. The Acting Collector has expressed his opinion that it would be unavoidable to stop the pay of the armed peons while the Zemindary continues under management, in which the Board concur. It appears he intimated to the Zemindar and the members of his family at the close of the fusly with the view of inducing them to unite to release the Zemindary that no further allowances would be paid to them until the arrears should be liquidated. The result of this communication is not distinctly stated, it would seem however that the Zemindar wished to relieve himself from all responsibility and with this view had consigned the management of his affairs to the third widow of the late Zemindar. There would appear to be reason to doubt the competency of Coormarauze to manage the Zemindary for himself, and his right which it was formerly reported was admitted by all parties would seem now to be questioned. The Board must be possessed of further information as to the present state of affairs in this Zemindary before they can offer any suggestion as to the measures which it may be advisable to take for its management, and will expect a full report on the subject at an early period.'

'In the meantime they proceed to consider the details of the settlement and collections as reported in the letter under consideration.'

SETTLEMENT.

No.	Names of each source of revenue.	Demand of Fusly 1240.		Demand of Fusly 1241.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	Jeroyetty Villages	55,791	12 6	56,971	12 6	...	...	1,820	0 0
2	Khangy Jeroyetty	5,748	0 0	5,700	0 0	...	...	38	0 0
3	Sarics	1,955	0 0	1,890	0 0	...	...	65	0 0
4	Agraharums	3,753	3 0	3,753	3 0	...	...	...	...
5	Mocassa Villages	1,788	8 0	1,788	8 0	...	...	...	...
6	Doratanums	4,254	10 6	4,254	10 6	...	...	...	...
7	Terustooloo	3,212	9 6	3,212	9 6	...	...	...	...
8	Tax upon houses	3,016	10 0	2,533	12 0	...	...	512	14 0
	Total...	82,555	5 6	80,119	7 6	...	...	2,435	14 0
9	New Mauniums	7,326	8 7	7,326	8 7	...	...	...	...
	Grand Total...	89,881	14 1	87,446	0 1	...	...	2,435	14 0

Para 7.

Demand.

Fusly 1240 ...	89,881	14	1
" 1241 ...	74,171	5	8
Decrease...	15,710	8	5

Statement 2.

* Land paying full revenue to the Zemindar.
† Do. which were assigned to the Zemindar's Wives.

'of Rupees 13,274-10-5, the actual decrease below the settlement of fusly 1240, was therefore Rupees 15,710-8-5. The greater part of the reductions noticed above occurred in the Jeroyetty* and Khangheet Jeroyetty villages, and were made on account of "Villages in possession of the Doretanums, and on account of loss in consequence of lands left uncultivated, and failure crops." Under the latter head there is a reduction from the amount assessed on the new Mauniums, to the amount of Rupees 3,740-10-3. The Acting Collector has not furnished any explanation regarding these deductions and the Board therefore can form no judgment of their propriety.'

'The Collections on account of the demand as finally settled in March last, amounted to Rupees 56,972-11-1 leaving a balance of Rupees 17,198-10-7 outstanding at the close of the Fusly, which is attributed by the Acting Collector partly to the disarrangement of the ordinary course of management by the engagements entered into by Coormerauze for releasing the Zemindary, which it is expected he would have fulfilled immediately and partly to the disturbed state of the Zemindary which followed the proclamation of the installation of this person as Zemindar.'

'The balance due to the estate at the close of fusly 1240 amounted to Rupees 26,776-8-7. Of this, Rupees 28,303 were due by the ryots on account of fusly 1239, and Rupees 23,946-5-7 constituted the balance of fusly 1240. On this account Rupees 171-12-1 only were collected

	RS.	A.	P.
Balance of fusly 1239	2,830	3	0
Do. of fusly 1240 due by the Ryots	2,559	12	0
Do. for which C. Patroodoo is responsible on his security bond	21,214	13	6
	26,604	12	6

'within the fusly under review leaving the balance on account of former fuslies still outstanding, Rupees 26,604-12-6 the particulars of which are noted in the margin. Of the sum of Rupees 21,214-13-6 for which C. Patroodoo is responsible the Acting Collector

Proceedings, 30th Janry. 1832. explains with reference to the instructions contained in the Board's Proceedings of the 30th January last that Rupees 13,798-10-1 were never collected by him from the Ryots and that the remainder Rupees 7,416-3-5

'The original settlement for fusly 1241 amounted to Rupees 87,446-0-1 as shewn in the annexed Memorandum, being below the settlement of the preceding fusly in the sum of Rupees 2,435-14-0. The current demand was however reduced to Rs. 74,171-5-8, it being found necessary to make reductions from the Original settlement to the extent

Para 17.

Para 10.

Proceedings, 30th Janry. 1832.

Para 11.

10th November 1831.

'appear to have been collected and appropriated partly by himself and partly by Camaliah the late Manager. For this latter sum the parties alluded to in the Collector's letter of the 10th November 1831 as having made themselves responsible for embezzlement or misappropriation of property should be made accountable. The Collector will report what steps have been taken for the reapprehension of C. Patroodoo who was reported to have escaped from custody and supposed to be in concealment in Palcondah.'

'The total receipts during the year according to the Account Current furnished by the Acting Collector, including a sum of Rupees 278-12-0 in the hands of the Manager, amounted to Rupees 57,451-2-9. The disbursements including Rupees 42,763-4-1 on account of the Government Peshcush amounted to Rupees 57,034-3-10.'

'The Board sanction the disbursements on account of charges for management &c., entered in the Account Current, amounting to Rupees 14,270-15-9. The Board also sanction for the present the establishment entered in Statement 6 amounting to Rupees 650 per Mensem.'

'The balance of Peshcush due upon this Zemindary, after deducting the amount authorized to be written off as having accrued during the minority of the Zemindar is Rupees 57,504-5-10 the annual Peshcush being Rupees 55,000.'

448. A copy of the foregoing Proceeding we communicated to the Collector on the 20th December.

RAJAHMUNDRY.

RELATIVE TO THE ESTATES OF THE LATE COCHERLACOTTA VENCATROW PROPRIETOR OF THE ASSUNTA AND OTHER ESTATES.

To the Chief Secy. to Govt.,
in Cons., 12th Novr. 1832.

449. Under date 12th November we submitted to the Right

Honorable the Governor in Council the correspondence with the

Collector of Rajamundry noted in the margin

relative to the estates of the late Cocherlacotta

Vencatrow Proprietor of the Assunta and other

Estates in that district together with the follow-

ing observation.

"Cocherlacotta Vencatrow, who died on the 27th July last, was one of the largest landed Proprietors in the Rajahmundry district, the Estates that belonged to him are 15 in number, paying an aggregate yearly Jumnah of Rupees 2,79,215-13-5 and the balance due to Government at the time of his death, on account of the Peshcush of Fusly 1241 amounted to Rupees 1,04,581-5-11."

"Cocherlacotta Vencataroyadoo was also the Proprietor of the Mootah of Vasuntavadah in

From the Collr., of Masulipatam, 21st Sept. in Cons., 1st October 1832.

"in the Masulipatam district paying an annual Peshcush of Rupees 7,677-2-6 upon which no balance is at present due, and it appears from the Collector's letter dated the 1st instant, that he had a title to a portion of several other Mootahs in Rajahmundry; Previous to his demise nine of his Estates in Rajahmundry had been attached by the Collector, and were advertised by him for sale on the 18th September last, but there appearing to the Board to be an informality in the mode of adver-

"tising them, they directed that they should be readvertised, but not sold without further instructions."

"The Zemindar left a widow pregnant, who has since given birth to a son. In a petition addressed to the Board the widow has requested, that the Estates No. 906 of 1832. "may be taken under their charge as Court of Wards; The Board are of opinion adverting to the protracted period to which the minority of the proprietor must extend, that it will be expedient eventually to comply with this request, but they think that measures should be taken in the first instance, for the settlement of the large balance now due to Government."

"The Collector states that Rupees 22,000 the proceeds of the sale of Grain belonging to the Estate will be immediately remitted to his treasury, and that, Grain valued at Rupees 34,000 still remains in store, which will also be available in liquidation of the arrear; from the Ryots, the prospect of realizing any considerable sum on account of the arrears of former years does not appear to be great; the personal property is considerable, being valued at upwards of half a Lack of Rupees, and the Collector with the concurrence of the Family, has taken charge, with a view to its secure custody, of such part of it as is not immediately required for use. The proceeds of the sale of the Grain the Collector estimates will be sufficient to cover half of the balance due to Government, and for the liquidation of the remainder, the Board think, that one, or more, if necessary, of the Estates should be sold by the Collector, unless the widow is willing to apply part of the personal property to the discharge of the arrears; Referring to Regulation X of 1831, the Board conceive there can be no question as to the right of Government to follow this course for the recovery of arrears of revenue which accrued previously to the accession of the minor Proprietor. In the events of being necessary to sell part of the landed property, the Collector will of course be guided by the wishes of the family in selecting the Estates to be brought to sale in the first instance."

"In consequence of the opinion of the Court of Sudr Adawlut that the Estates of incapacitated proprietors are not liable to be sold in satisfaction of arrears of Peshcush which may accrue while under the charge of the Court of Wards, as expressed in the letter from their Register to the Secretary to Government dated 7th December 1831, the Board deemed it advisable to request the Collector to examine the accounts of the Collections made by the late Proprietors for a series of years, with the view of ascertaining whether the resources of the Estates are such as to afford the means of the regular payment of the Government Peshcush, during the ensuing minority of the Zemindar. The Collector reports that the Peshcush has always been paid with the utmost regularity, until fusly 1240, and that the present balance has not accrued from any deficiency in the income of the Estates. The Statement of the actual Collections submitted by Mr. Crawley, appear to the Board to afford an assurance that, under good management, there will be little chance of ultimate loss to Government, from the arrangement. They recommend therefore that authority be granted to them to take charge of the Estates of the minor, in their capacity of Court of Wards, under the provisions of Regulation V of 1804, after the balance now due shall have been cleared off. On being authorized to assume charge, the Board will be prepared to furnish the Collector with instructions respecting the management of the estates, and the custody of the real and personal property, and, in communication with the person who may be appointed Guardian of the minor, for the adoption of the measures which may be necessary with a view to the settlement of the debts due to and from the Estate, and for the adjustment of all questions whether relating to landed property, or arising out of pecuniary transactions, in which the late Cocherlacotta Vencatarow is stated to possess an interest."

From the Actg. Secy. to Govt., in Cons., 17th Decr. 1832. 450. To the foregoing letter we received a reply dated 11th December 1832 to the following effect.

"The Right Honorable the Governor in Council entirely concurs in your opinion that before taking the Estates of the late Cocherlacottah Vencatrow under your Board's management as Court of Wards, it will be expedient that the widow should be required to liquidate the Peshcush due to Government."

"Mr. Crawley's report of the 1st November shews clearly that the personal assets of the Estate will without seriously embarrassing the widow's finances, admit of her paying off the arrear of Peshcush due by her late husband. The amount of the arrear up to the close of fusly 1241 would appear to be 99,972 Rupees which has been reduced by the sale of grain to 77,972, that there are estimated grain assets to a further extent of 34,000 Rupees which the Collector supposes may eventually realize about 28,000 Rupees thus reducing the balance about 49,972. The Right Honorable the Governor in Council considers that this sum or whatever may remain after the proceeds of the sale of the grain in hand have been duly credited, should be paid; and you will be pleased to intimate to the Collector that unless the amount of arrear be immediately liquidated or a safe and satisfactory arrangement made for its discharge within a reasonable period, that the Right Honorable the Governor in Council will feel called upon to require the sale of one or more of the Estates for the satisfaction of the Government demand. The widow has not only property in gold, silver, and Jewels to the amount of 52,651 Rupees, but Bond debts due to the Estate to the extent of 73,461 Rupees, and although many of these may not be immediately recoverable, still it is clear that with such assets, the credit of the Estate must stand high, and consequently that the widow can have no difficulty in raising on loan the amount necessary for the liquidation of the Peshcush balance, and it may be further observed that independently of the before-mentioned Property the family are in possession in the different Mootahs of 90 Candies of land held for their exclusive benefit besides a very extensive property in houses and gardens."

"The debts against the Estate appear inconsiderable amounting only to 6,199 Rupees."

"Under such circumstances the Right Honorable the Governor in Council is of opinion that the widow of the late Proprietor should be required immediately to make good the outstanding arrear of Peshcush, and on her failing to do so, he requests you will adopt the usual course for realizing it by the sale of one or more of the Estates. After this object has been attained, the Right Honorable the Governor in Council will not feel disposed to object under the reasons stated by your Board, to the remaining Estates being taken under your management as Court of Wards."

451. A copy of the foregoing correspondence was transmitted to the Collector on the 17th December with the necessary instructions on the subject.

ASSUMPTION OF THE ESTATE OF PEPPERAH BY THE COURT OF WARDS.

To the Chief Secy. to Govt., in Cons., 17th Decr. 1832.

From the Collr., 22nd Sept. in Cons., 8th Octr. 1832.

To do., 15th in Cons., 15th do.

From do., 19th Novr. in Cons., 6th Decr. do.

452. Under date 17th December we submitted to Government the correspondence with the Collector of Rajahmundry noted in the margin with the following observations.

"In his letter of the 22nd September last the Collector reports the death of Chintaputta Gungaudara Ramarow, proprietor of the Pipperah Estate leaving two widows, and two

"daughters; the eldest of whom is married to the Zemindar of Bobbily, and the youngest is a minor aged 5 or 6 years."

"The Estate is claimed by the father of the deceased, on the ground of its having been bequeathed to him by his son but the Collector very properly declined to register the Estate in his name: the elder widow being the apparent heir according to the Hindoo law."

"As it appears from Mr. Crawley's letter of the 19th Ultimo that the elder widow is incompetent to undertake the management of the Estate, and moreover completely under the control of Comlapulla Vencatarow her father-in-law, the Board recommend that sanction may be granted for taking it under their management in their capacity of Court of Wards."

"The Estate is free from arrears excepting a balance of Rupees 27-11-2 on account of interest."

453. The sanction of Government for the measure recommended in the foregoing letter was conveyed to us by letter from the Secretary to Government dated 4th January 1833, and a copy of the correspondence was transmitted to the Collector on the 10th of the same month.

ASSUMPTION OF THE ZEMINDARY OF POLAVERAM BY THE COURT OF WARDS.

To the Ag. Chief Secy. to Govt., in Cons. 9th Augt. 1832.

454. Under date 9th August we submitted

From the Collector, 5th in Cons., 17th October 1831.
To do., 9th in Cons., 9th April 1832.
From do., 1st in Cons., 10th May "
From do., 2nd in Cons., 10th "
To do., 10th in Cons., 10th "
From do., 24th May in Cons., 7th June "
To do., 7th in Cons., 7th "
From do., 27th July in Cons., 9th August "

to Government the correspondence with the Collector of Rajahmundry noted in the margin with a letter to the following effect:

"Under date the 5th October last the Collector forwarded Statements of the Subdivision of the Polaveram Zemindary into 4 Divisions at the request of the Proprietor Cocherlacottah Juggiah. These statements it was found necessary to return for revision. The Collector has since reported the death of Cocherlacottah Juggiah whose heir (an adopted son by name Cocherlacottah Ramachendra Vencata-koostnarow) is a minor, aged about 17 years."

"The revised Subdivision Statements have since been received from which it appears that it is now proposed to divide the Estate into 5 portions, one of which is to be enjoyed by the minor, one by the widow of the late proprietor, two, by his two Brothers C. Peddaraue and C. Ramarow, and the remaining one, to be registered in the joint names of their respective and only sons."

"As however no subdivision can be carried into effect until the heir has attained his majority, and in the meantime the whole Estate must be regarded as having devolved to him in succession to the last registered proprietor, the Board recommend that authority may be granted for taking it for the present under their charge as Court of Wards."

455. The sanction requested in the above letter was conveyed to us by letter dated 28th August 1832, and communicated to the Collector on the 3rd September following.

MASULIPATAM.

MANAGEMENT OF THE MINOR ZEMINDARY OF NADADAVOLE FOR FUSLY 1240.

456. On the 13th February 1832 we submitted to Government the following extract from our Proceedings under date the 9th of that month.

Proceedings, in Cons., 9th Feby. 1832.
20th Decr. in Cons., 20th Jany. 1832.

'Read again the letter from the Acting Collector of Masulipatam noted in the margin, containing his report on the management of the Minor Zemindary of Nadadavole for fusly 1240.'

'In explanation of the difference between the amount quoted as the demand for Fuslies 1238 and 1239 in the report now submitted and the sums entered in his predecessor's report of the 15th December 1830 as the demand for those Fuslies, the Acting Collector states, that the sums entered in Mr. Dent's report include tuccavie, but do not include what is called Mamool remission, which is a certain remission in money to the Villages for Rahdaree expenses small money payments to Pagodas, Curnums &c. whereas he has reverted to the practice which obtained up to Fusly 1237, and has excluded tuccavie from the Current demand; in as much as it does not constitute any part of the yearly revenue of the Estate and included the Mamool remission, which is revenue payable to the Zemindar and which would be paid but for the indulgence granted to the Villagers of remitting it on the score of established usage. The Court think that the method adopted by the Acting Collector is correct, for the reasons which he has stated.'

'The total amount of the settlement of Fusly 1240 inclusive of Mamool remission was Rupees 4,00,797-14-8 being Rupees 64,568-15-10½ in excess of the settlement for fusly 1239. The only pergunnah in which the settlement fell below that of fusly 1239 was that of Nadadavole in which there was a decrease of Rupees 4,658-9-4. The gross increase in the settlement of the rest, which in some was very considerable, amounted to Rupees 69,227-9-2½ the result being, as noticed above a net increase of Rs. 64,568-15-10½.'

'The following statement shews the different heads included in the settlement of Fusly 1240 as compared with that of the preceeding Fusly.'

	Fusly 1239.			Fusly 1240.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Commutation price of Grain in Aumanie Villages ...	67,705	0	0	80,995	0	0	13,219	0	0	...	...	...
Teerwaput lands ...	7,616	0	0	6,782	0	0	...	...	...	834	0	0
Rented in whole Villages ...	2,05,441	0	0	2,51,499	0	0	46,058	0	0	...	...	...
Bilmucta Agraharum and Mokasas ...	35,795	0	0	35,711	0	0	...	...	...	84	0	0
Ready money Collections ...	19,671	0	0	25,910	0	0	6,139	0	0	...	...	...
Total...	3,36,228	0	0	4,00,797	0	0	65,487	0	0	918	0	0
Deduct Mamool remission...	6,259	0	0	6,200	0	0	...	...	...	59	0	0
Net...	3,29,969	0	0	3,94,597	0	0	65,487	0	0	859	0	0
Deduct Decrease...							859	0	0			
Net Increase...							64,628	0	0			

184

	Rs.	A.	P.
Current demand ...	3,94,597	3	0
Collections within the fusly ...	2,76,793	0	0
Up to 30th September ...	43,025	0	0
In November ...	4,669	0	0
Total Collections to 30th November ...	3,24,487	0	0
Balance on 30th Ditto...	70,110	0	0
Nedadavole ...	53,885	0	0
Pentapand ...	7,097	0	0
Bahurzully ...	5,232	0	0
Goondoogale ...	973	0	0
Temberpett ...	976	0	0
Chavendra ...	1,392	0	0
Ellore ...	316	0	0
Cavelly ...	239	0	0
	70,110	0	0

'Of the current demand for the year which amounted to Rupees 3,94,597 the Collections within the Fusly were Rupees 2,76,793-0-0 leaving a balance of Rupees 1,17,804 outstanding of which Rupees 43,025 were collected up to the 30th September and Rupees 4,669 in the month of November the balance on that date being Rupees 70,110 which was due from the different pergunnahs in the proportions noted in the margin.'

'Of the amount due on the Nedadavole pergunnah the Acting Collector states that he cannot calculate upon realizing any portion in the Current fusly and not more than Rupees 20,000 in fusly 1242. The balances upon the other pergunnahs the Acting Collector expects will be made good in the course of the current fusly.'

'The observations of the Acting Collector regarding the causes of the large balance due to this Zemindary and his proposals to augment the pay of the Aumeen with a view to ensure greater diligence and activity in the realization of those balances and to divide the Nedadavole Pergunnah into two and place each division under separate Officers, with the orders of the Court in consequence, form the subject of the correspondence noted in the margin.'

'The total amount of receipts within the fusly as per account Current which accompanied the report under consideration, including the balance in hand at the close of fusly 1239, was Rupees 4,31,517-7-3 the disbursements in the same period amounted to Rupees 3,43,863-15-2 leaving a balance of Rupees 87,653-8-1. Deducting from this the amount of Government peshcush for fusly 1240 the balance in favor of the Estate becomes Rupees 39,564-1-7, to which being added the collections up to the end of September Rupees 45,882-13-9, the net balance in hand on the 1st October was 85,446-15-4 of which Rupees 42,361-12-2 is the surplus of Fusly* 1239 and Rupees 43,085-3-2 the surplus of Fusly 1240.'

'The Court observe that amongst the disbursements the Collector has entered the sum of Rupees 4,269-14-2 on account of Commission. Before they can sanction this charge it is requested that the Collector should furnish statements in the forms which accompanied two circular letters dated 22nd September 1831 and 2nd January 1832.'

'The Court will be glad to receive the information promised by the Acting Collector regarding the sunnuds under which the Enam lands of this Estate, and other Estates in his district are held.'

'Respecting the debts of the late Zemindar and the appropriation of the surplus now in hand the Acting Collector purposes addressing the Court shortly in a separate letter.'

'The Court sanction the Moyen Zabithah for Fusly 1241 submitted with the report under consideration the amount of which is Rupees 20,343 or Rupees 824-0-5 less than the sum actually expended on this account in Fusly 1240.'

457. A copy of the foregoing Proceedings we communicated to the Collector on the 15th February.

From the Secy. to Govt., in Cons., 5th March 1832. 458. In reply to the above Proceedings we received the following letter from Government.

'The Right Honorable the Governor in Council entirely approves of your observations, and of the sentiments expressed in your correspondence with the Collector noticed in the 7th para of your proceedings. Great commendation is due to Mr. Stonhouse for the strong desire which he evinces that the Zemindary should be retrieved from that lax management into which it has been permitted to fall, and which appears to have been so pernicious as to have almost set local control at defiance. When the Crops are good and the general circumstances of the Ryots prosperous, it must be owing to an inherently bad System of Superintendence if the revenue is not easily collected. If the Grain is clandestinely removed out of the Country as described by Mr. Stonhouse with the view of evading payment, the cause of such a proceeding may always be found in a collusive understanding between the Sircar Servants on one side and the Heads of Villages on the other. The Ryotts would never of their free will consent to it because it obliges them to dispose of their crops at a price much below the market rate, and their bullocks are likewise generally pressed to carry it, without remuneration, to a place of safety. Ordinary vigilance on the part of the Native Servants can always prevent the execution of such designs. The Ameens can generally procure information of their being contemplated; and they are of course stopped with the greatest facility when known.'

'The Right Honorable the Governor in Council would suggest to your Court the propriety of allowing such old balances to be written off as Mr. Stonhouse should consider not likely to be speedily realized. The evil of allowing considerable demands to endure for a lengthened period standing against Villages or Ryotts and liable at any moment to be enforced, is too well known to you to need much observation. Such arrears are seldom collected at all, but if they are, they are for the most part appropriated by the village officers, and never duly carried to the Public account; the accumulation also (if allowed to remain) of unrealized demands, gives to the Ryotts and head inhabitants an inclination to disregard their engagements, and familiarizes them with a loose and vicious habit of administration but above all, the demand of an arrear is an instrument of oppression which is always at hand to be employed by the Potails and Curnums for levying unauthorized contributions from the inferior Ryotts. Whatever balances therefore you should judge proper to remit, ought to be proclaimed distinctly to the assembled inhabitants of every village in which the arrear is due.'

'The Right Honorable the Governor in Council trusts that Mr. Stonhouse will not allow any circumstances to induce him to make up the deficiencies of one year by anticipating the revenue of a succeeding one, his observation on the impropriety of such a measure is entirely approved of.'

459. A copy of the foregoing letter was transmitted to the Collector on the 5th March.

NORTHERN DIVISION OF ARCOT.

MANAGEMENT OF THE MINOR ZEMINDARY OF CAVETNAGUR FOR FUSLY 1240.

460. On the 24th January 1832 we submitted to Government the following Extract from our Proceedings under date the 16th of that month.

Proceedings, in Cons., 16th Janry. 1832. 'Read again letter from the Principal Collector Northern Division of Arcot reporting on the management of the Cavetnuggur Zemindary during fusly 1240.'

'In the extent of land cultivated of every description there was an increase of Goontahs 1,68,938 and of Rupees 28,519-3-10 as compared with fusly 1239. The amount of remission also granted in Fusly 1240 was less than that of the preceding year on 35,867 Goontahs of land valued at 14,613 Rupees. The demand on account of land revenue was Rupees 2,02,092 being an increase of Rupees 43,132-11-3 above the Settlement of Fusly 1239.'

	Rs.	A.	P.	
Soornadayen	27,693	11	2	
Sundry Small Farms	8,310	3	2	
Extra Revenue	591	0	3	
Rented Villages	19,455	11	3	
Davastanum Enams	14,906	3	0	
Joodiga of the Shotrium &c., Villages	16,669	4	5	
	*87,626	1	3	

'The revenue derived from other sources as

'noted in the margin amounted to Rupees 87,626

'and made the total demand of the year Rupees

'2,89,718-4-2 or exclusive of Duswandum Meerah

'and Soogavassee Remission Rupees 2,88,657-2-11; being an increase

'of Rupees 37,640-11-8 above the demand of Fusly 1239. Of the

'Current demand Rupees 2,51,234-10-5 were realized within the fusly

'leaving a balance at its close of Rupees 37,422-8-6. Including the

'sum of Rupees 16,287-7-7 recovered on account of arrears of former

'year, the total Collections were Rupees 2,67,522-2-0. Of the arrears

'outstanding at the close of the fusly Rupees 28,212-8-6 have been

'subsequently recovered leaving a balance of Rupees 9,210-0-0 still

'due; the total receipts within the year exceed those of the preced-

'ing fusly by Rupees 18,333-1-2.'

	Fusly 1239.	Fusly 1240.	Increase.	Decrease.
Current collections within the Fusly	2,51,234 10 5	2,51,234 10 5	21,843 15 7	
Arrears within the Fusly	19,793 6 0	16,287 7 7		3,510 14 5
	2,69,390 10 10	2,67,522 2 0	18,333 1 2	

'Including Current land revenue arrears and Extra revenue and the last years balance of

	Rs.	A.	P.	
Current Collection	2,51,234	10	5	
Arrears	16,287	7	7	
Extraordinary	10,814	7	11	
Last years balance	18,684	14	1	
	2,97,021	8	0	

'Cash the total available revenue of the year

'amounted, according to the Account Current

'furnished by the Principal Collector to Rupees

'2,97,021-8-0*. The disbursements according

'to the same account amounted to Rupees

'2,88,751-18-9 leaving a Surplus of Rupees

'8,269-10-3 in favor of the Estate. A further sum of Rupees 8,733 being the amount of a Bond for S: Rupees 8,200 and Arcot Rupees 17 recovered from the Sudr Adawlut Court, where it had been deposited by the late Zemindar on account of an Appeal he proposed to make to the King in Council in a certain suit which has since been compromised, is also available for distribution among the creditors of the Estate. The Court sanction the disbursements above referred to, under this head is included Rupees 18,999-2-8 paid in liquidation of Zemindary debts.'

'The Court of Wards do not consider it necessary to pass any orders on this occasion relative to the Villages granted by the late Zemindar to the late C. Singunah Chetty for the support

'of a Charity Choultry at Wadamalpet but subsequently assumed by the late Principal Collector on account of arrears of revenue standing against the Zemindary and now recommended by Mr. Roberts to be restored to C. Ragavah Chetty, but the Board of Revenue will be glad to hear of their being restored by the Zemindar on his obtaining the management of his Estate a few months hence when his minority expires.'

461. A copy of the foregoing Proceedings we communicated to the Principal Collector on the 24th January.

462. The receipt of the above Proceedings was acknowledged by letter from the Acting Secretary to Government dated 31st January 1832.

SALEM.

RELATIVE TO THE BALANCE OUTSTANDING AGAINST THE MINOR ESTATE OF SHENKERRYDROOG.

463. The following letter was received from Government bearing date the 18th January 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 29th * Para 477, of last Genl. Report. "Ultimo, No. 603, and to request that you will state whether upon the report of Mr. Orr Collector of Salem, and in consideration of the general dilapidation of the resources of the Estate, the peshcush payable ought to be lowered and if so, in what proportion. If, however you apprehend any inconvenience to the Government from such an arrangement being drawn into a precedent by other larger proprietors who have not equal claim to indulgence, you will be pleased to submit your sentiments for the information of the Right Honorable the Governor in Council."

To the Chief Secy. to Govt., 9th in Cons., 9th Febr. 1832. 464. To the above we submitted the following reply.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Wheatley's letter of the 18th ultimo and to state that though it appears to them to be very improbable that the resources of the Mootah of Shenkerrydroog will enable the proprietor to pay the Peshcush fixed upon it, yet they do not consider the case of this Mootah to present sufficiently strong and peculiar claims to the favorable consideration of Government to render it expedient to have recourse to a reduction of the Peshcush. Such a measure they think would probably call forth numerous claims both from persons who formerly held Estates, which have been sold for arrears of revenue arising out of a deterioration of their resources, and from the present proprietors of Estates the circumstances of which are similar or may admit of being represented as similar to those of Shenkerrydroog, and it would also be open to objection as having a tendency to perpetuate the Mootahdarry System where it has not been found to work well, instead of taking advantage of the opportunity afforded by its failure under the existing assessments on the Mootahs to introduce the ryotwar system in its stead."

"As under the decision recently passed by the Sudr Adawlut, Estates cannot be sold for arrears of revenue that have accrued whilst under the management of the Court of Wards, the Board would beg to suggest that the amount of the balance that has occurred during the time the Estate has been under their management amounting to Rupees 16,827-3-9 should be written off, and the Estate made over to the Mootahdar on payment of the balance that was due when it was taken charge of by the Collector of Salem amounting to Rupees 5,365-9-0."

"In the event of the Mootahdar failing to discharge the balance in question, or of the Estate again falling into arrears the Board beg to recommend that the case may be dealt with according to the ordinary rules in force in that and other Districts."

465. In reply to the above letter we were informed that the Right Honorable the Governor in Council considered our objections to a reduction of the peshcush to be conclusive against the adoption of that measure, and that he therefore authorized us to write off the balance of Rupees 16,827-3-9 and to make over the Estate to the Mootahdar on his paying the arrears due when it was taken charge of by the Collector of Salem. In the event of his failing to do so, or the Estate again falling into arrears, we were informed that it would be necessary to deal with it according to the ordinary rules in force.

466. With reference to the subject of the above letter we addressed the following letter to the Chief Secretary to Government under date 18th June 1832.

To the Chief Secy. to Govt.,
in Cons., 18th June 1832.

To Govt., 20th in Cons., 20th
Octr. 1831.

From do., 1st in Cons., 3rd
Novr. do.

To do., 29th in Cons., 29th
do., do.

From do., 18th in Cons.,
23rd Jany. 1832.

To do., 7th in Cons., 9th
Feby. do.

From do., 21st in Cons.,
27th do., do.

6th in Cons., 18th June 1832.

"The Government under date the 21st of February last were pleased to authorize the Collector of Salem to write off the sum of Rupees 16,827-3-9 being the amount of arrears that had accrued during the time the Shenkerrydroog Mootah was under the management of the Court of Wards and to make over the Estate to the Proprietor on his paying the arrears which were due when it came under the charge of the Court."

"The arrears now in question amounting to Rupees 5,365-9-0 accrued during fuslies 1229 and 1230 and the Proprietor has urged his non-liability to pay anything for either of these years in consequence of his having been put in possession of the Estate in fusly 1231 which he states would not have been the case had any arrear been due by him."

"It will be observed however that Mr. Orr has on a personal communication satisfied the Proprietor that he is justly liable for the balance of 1229 "as the Estate was all that year under the management of his family" but that in regard to the balance of fusly 1230 he urges that as Government have remitted the balance which accrued while the Estate was under the Court of Wards the same indulgence ought to be extended to the period during which it was under the Collector's management and which it was during all that year."

"The Mootahdar on the same ground claims exemption from the arrears which have accrued during the Current fusly for which he does not consider himself liable as the Estate has not yet been made over to him."

"The Board have given the subject their best consideration and they are inclined to think that the claims preferred by the Mootahdar are entitled to the liberal consideration of Government although the Estate was not formally taken under the charge of the Court of Wards until fusly 1231, yet in the preceding year while the proprietor

"was a minor it was held under the management of the Collector and the reasoning of the Court of Sudr Adawlut in the letter which accompanied that quoted in the margin applies the Board think with equal force to the arrears which accrued during that fusly and again during the current fusly as the Estate owing to a misconstruction of the law, was not given up to the Proprietor on his attaining his majority, the Board consider that he cannot in common fairness be held answerable for any deficiency that may have arisen in the revenue over which he has had no control."

"Should Government be pleased to concur in the foregoing views the Board beg to recommend that the arrears due for fuslies 1230 and 1241 amounting to Rupees 6,945-12-9 may be remitted and that the Proprietor be immediately put in possession of his Estate on his paying the arrears of fusly 1239 which the Collector states he is prepared to liquidate."

467. The sanction of Government for the arrangements recommended in the above letter was conveyed to us under date 13th July 1832 and communicated to the Collector on the 23rd of that month.

TANJORE.

ASSUMPTION OF THE POLLAM OF PADREMCOTTAH BY THE COURT OF WARDS.

To the Chief Secy. to Govt.,
in Cons., 25th June 1832.

From the Pl. Collr., 24th in
Cons., 30th April 1832.

To do., 14th in Cons.,
14th May. do.

From do., 15th in Cons.,
25th June. do.

468. Under date 25th June we submitted to the Right Honorable the Governor in Council the correspondence with the Principal Collector of Tanjore noted in the margin containing the information that Vencatachella Singapooly, the Poligar of Padremcottah in that District died on the 16th of March 1832 and that the pollam had devolved on his infant son.

469. We recommended under the circumstances represented in Mr. Kindersley's letters that the sanction of Government might be granted for taking the pollam under charge of the Court of Wards as proposed by the Principal Collector and observed that in the event of this recommendation being approved the Court would be prepared to issue to the Principal Collector the necessary instructions for the appointment of a Guardian and Manager.

470. The sanction of Government for the measure suggested above, was conveyed to us by letter from the Chief Secretary dated 6th July and communicated to the Principal Collector of Tanjore on the 19th of that month.

TINNEVELLY.

MANAGEMENT OF THE MINOR ESTATES OF WOORCAUD AND YALLOOMADY FOR FUSLY 1241.

471. On the 12th October we submitted to Government the following Extract from our Proceedings under date the 27th September.

Proceedings, in Cons., 27th
Sept. 1832.

Enclosure in letter from the
Collector., 12th in Cons., 24th
Sept. 1832.

"Read again the report of the Sub-Collector in charge of Tinnevely, upon the settlement of the Minor Estates of Woorcaud and Yalloomady for Fusly 1241."

"The settlement of the Woorcaud Zemindary including the private* farm of the minor Woorcaud amounted to Rupees 20,239-0-6 being Rupees 6,030-2-4 in excess of the settlement of fusly 1240, and Rupees 5,622-5-3 beyond the average of the seven fuslies preceding."

* 643 13 3.

187

‘There was an increase in each item of the settlement with the exception of Fish rent, and Poonjah in which there was a trifling decrease, in the former of Rupees 14-7-10 and in the latter of Rupees 13-0-11.’

‘In the Settlement of the Nunjah cultivation there was an increase of Rupees 5,603-15-1.’

		RS. A. P.		S.C.	
NUNJAH.					
Decrease by produce	...	1,979	14	11	
Do. by prices	...	4,279	13	3	
Gross Increase	...	6,259	12	2	
Deduct Decrease by diminished cultivation	...	655	13	1	
Net Increase	...	5,603	15	1	

‘There was a decrease of 57-17-7½ in the extent of land cultivated, but an increase, both in the quantity of produce, and the prices thereof, amounting conjointly to Rs. 6,259-12-2 deducting from this the decrease occasioned by the diminished cultivation, there remains, as stated above, a net increase of Rupees 5,603-15-1 in the settlement of Nunjah.’

‘In the Vampyre or Garden cultivation there was an increase of Rupees 370-10-6 resulting from a gross increase of Rupees 486-3-6 occasioned, by extended cultivation, and a decrease of Rupees 115-9-0 in consequence of the cultivation of articles paying inferior teerwah.’

		RS. A. P.		Increase.	
Vampyre.					
		486	3	6	
		115	9	0	
Net Increase...		370	10	6	
				Increase.	
Swamy Bhojum	...	10	6	3	
Nunjah Mail Poonjah	...	2	5	4	
Extra Revenue	...	1	1	6	
Tope Teerwah	...	7	2	6	
Tripary	...	51	2	11	
Private farm	...	10	15	0	
				88	
				1	
				6	

‘The increase in the other items of the settlement are trifling in amount, and call for no particular remark.’

‘The collections within the fusly on account of the settlement of the year amounted to Rupees 16,203-7-0 leaving a balance of Rupees 4,085-9-6, to meet this balance there is grain in store valued at Rupees 3,173-7-10. The remainder is a ready money balance. As the price of grain was very favorable the Sub Collector should have proceeded at once to dispose of the Zemindar's share of the produce by which the greater part of the balance might have been recovered within the Fusly. The Sub Collector states that the whole of the balance on account of the last Fusly may be expected to be realized by the end of September.’

‘The arrears due on account of former fuslies, which at the commencement of the Fusly under review amounted to Rupees 10,564-2-7 were reduced by its close to Rupees 4,153-7-4 of which the portions noted in the margin are considered by the Sub Collector to be respectively Recoverable, Doubtful and Irrecoverable.’

‘The Court approve of the orders issued by the Sub Collector for disposing of the Grain in store the proceeds of which are to be taken in part of the recoverable balance.’

‘Under the explanations given in the 7th para of the report under consideration the Court authorize the Collector to write off the irrecoverable balance of Rupees 568-12-11.’

‘The whole of the Current* Peshcush was realized within the fusly, and Rupees 7,720-7-5 were collected on account of the arrears of former fuslies, which at the commencement of Fusly 1240 amounted to Rupees 25,907-7-3. The balance due on this account at the commencement of Fusly 1242 is thus Rupees 18,186-15-10.’

18,186 15 10

‘In the amount of the disbursements on account of subsistence for the minor, and of Sibbendy and Saderward there was a slight decrease occasioned by the non-payment of the allowances to the Zemindar and the servants, &c. for the last two months of the fusly, before the accounts were closed. The reason of this irregularity should have been explained. It is very desirable that the accounts should be accurately adjusted at the close of the Fusly.’

‘The Court sanction the estimate of charges on account of Sibbendy and Saderward for fusly 1242, amounting as per statements 4 and 5 to Rupees 953-1-0.’

‘They also sanction the charge of Rupees 12-7-0 incurred for clearing the principal Nullah in the Zemindary. With regard to charge of commission the Court abstain from passing any order until the receipt of the Statements of Commission on Estates under management required by the Board's letter of the 1st December last.’

‘The Settlement of the Yailoomady Estate for fusly 1241 amounted to Rupees 6,173-2-1 being Rupees 698-0-11 less than the settlement of Fusly 1240.’

	Increase.				Decrease.			
	Extent of Cultivation.		Amount of Price.		Extent of Cultivation.		Amount of Price.	
	Col.	M. M.	RS.	A. P.	Col.	M. M.	RS.	A. P.
Nunjah	...	...	...	...	86	14	378	10 2
Nunja mail Poonjah	...	6	5	0	20	6	9	...
Vampyre	...	...	...	...	2	4	6½	101 3 2
Panjah	...	...	...	...	7	4	4½	213 6 7
Bogayet	...	0	1	3½	6	2	6	...
Hill rent	...	...	...	...	1	12	9	...
Tope Teerwa	...	...	...	...	...	...	27	5 1
Fish rent	...	...	...	...	...	...	16	2 0
	6	6	3½	28	95	10	7	736 11 0
Deduct Pagoda allowance	...	...	...	...	...	...	...	...
Village charges	...	...	10	4	1	...	...	...
Net Amount...	6	6	3½	38	10	1	95	10 7 736 11 0
Deduct Increase...							38	10 1
Net Decrease...							698	0 11

Paras 14 to 16.

‘Of the Current demand Rupees 4,741-1-9 were collected within the Fusly, and Rupees 414-10-9 subsequently, leaving a balance of Rupees 1,017-5-7 the greater part of which the Sub-Collector states that he expected to realize by the end of September.’

‘The Collections on account of arrears which at the commencement of the Fusly amounted to Rupees 2,892-2-9 was Rupees 1,060-7-4 leaving a balance of Rupees

‘The particulars of the increase and decrease in the different items of the settlement are exhibited in the statement entered in the margin; explanations regarding each contained in the report under consideration do not appear to the Court to require observation.’

Para 18.

Videalingum Pillay ... 86 12 0
Teroovencatasawmy Naick ... 843 6 2

From the Collr., 18th Decr in Cons., 3rd Jan'y. 1829.

Para 19.

1,831-11-5. Of this the Sub-Collector states that Rupees 901-9-5 are ready money balances due by Ryots who have not at present sent the means of payment, and the remainder is due by Videalingum Pillay and Teroovencatasawmy Naick, from the former of whom orders have been issued for the yearly collections of the sum due, and the balance due by the latter will be gradually recovered from the resources of his Maunium as proposed in the report by the late Collector upon this Zemindary for fusly 1237.

The Peshcush of Fusly 1241 amounting to Rupees 3,675 has been fully discharged leaving a surplus in favor of the Zemindar of Rupees 1,220-6-4.

Of the balance of cash remaining in the Zemindar's favor at the close of Fusly 1240 which amounted to Rupees 3,279-6-9, it appears that Rupees 3,195 have been invested in Company's paper, leaving a sum of Rupees 84-6-9 in deposit in ready cash. Adding this sum to the surplus of the fusly under review the balance of Cash in the Zemindar's favor at the close of fusly 1241 appears to be Rupees 1,304-13-1. From this sum the Court authorize the Collector to make a further subscription of 1000 Sicca Rupees to the 4 per cent. loan.

There was an increase of Rupees 21-8-10, in the amount expended for the Minor's Subsistence and a decrease of Rupees 37-0-4 in the charges for Sibbendy and Sauderward, owing to the non-payment of sum of the Establishment at the close of the Fusly accounts.

Statement.	Rs.	A.	P.
No. 14 Sibbendy ...	560	5	0
15 Sauderward ...	12	12	0
	573	1	0

The Court sanction the Estimate on account of Sibbendy and Sauderward, for fusly 1242 amounting to Rupees 573-1-0 as shewn in the annexed Memorandum.

The Court await the receipt of the statement alluded to in the concluding para of the report under consideration before they pass orders regarding the charge of Commission entered in the accounts now submitted.

472. A copy of the foregoing Proceedings we communicated to the Collector on the 12th October.

REGARDING THE ESTATE OF SHEVELPUTTY.

473. On the 5th December 1831 we submitted to Government with the following address a letter from the Collector of Tinnevely reporting the death of the Zemindar of Shevelputty.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Tinnevely reporting the death of Swamy Naick Zemindar of Shevelputty in that District and submitting copy of an Arzee from his widow requesting that her eldest son Soobah Naick of 16 years of age may be recognized as Heir to the Estate and that her Brother-in-Law and Uncle to the heir by name Permal Naick may be appointed Manager of the Estate during his minority. The Board under the information conveyed by the Collector's letter recommend that they may be authorized to take the Estate under their charge as Court of Wards; and in that event it is their intention to appoint Permal Naick Manager, conformably to the wish of the family and the recommendation of the Collector."

474. Agreeably to our recommendation the authority of the Right Honorable the Governor in Council for exercising the powers vested in the Board of Revenue in their capacity of Court of Wards, was communicated to us under date the 3rd January 1832.

475. A copy of the foregoing correspondence was transmitted to the Collector on the 9th January 1832.

SUIT.

GANJAM.

SUIT INSTITUTED AGAINST THE COLLECTOR AND OTHERS BY BALLAGAH RAMASAMY AND GOPIAH.

To the Chief Secy. to Govt., in Cons., 10th Decr. 1832.

476. Under date 10th December the following letter was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Ganjam on the subject of a suit which has been instituted against him in his official Capacity jointly with the Tahsildar of Wadadah and other private persons, in the Adawlut Court of the Zillah, by two individuals named Ballagah Ramasawmy and Gopiah."

"The Plaintiff's sue for the recovery of a certain sum amounting with interest to Rupees 18-7-4 collected under the orders of the former Collector Mr. Eden, in excess as alleged of the established quit rent payable on their lands, and for their exemption in future from the demand of such additional assessment. The sunnud to which the Plaintiffs refer as their title is obviously invalid having been granted after the date specified in Section II Regulation XXXI of 1802, viz., in the year Vijya corresponding with 1773, by a person not having competent authority, being merely a renter. Although the plaintiffs refer to the Sunnud as their title they do not claim upon it in as much as by its terms the land should be held free of tax whereas they claim to hold it at a Quit rent of Rupees 3-8-0 per annum. In point of fact the Sunnud has not been respected and the Plaintiffs have not held the land in virtue of it. For thirty years it was rented to Jungim Gaulingum at the rate of 7 Rupees per annum. In fuslies 1228 and 1229 it was rented to Saudoo Chinna Ramadoo at the rate of 9 Rupees per annum. In fusly 1230 by some management on the part of the Plaintiffs it was assessed at the low rate of Rupees 3-8-0 per annum. The insufficiency of this assessment having been discovered by Mr. Eden the Collector, in fusly 1240, it was raised to Rupees 12 with reference apparently to the principles of the assessment on other lands similarly situated; and his settlement for the year has been approved generally by the Board. It is not competent to the Courts to determine the rates of assessment upon lands not permanently settled, which are to be regulated by the Collectors under the authority of the Board of Revenue upon the principles prescribed in Section XXXIX Regulation II of 1803. It being clear that the Plaintiffs have not a valid title to hold the land as Enam or exempt from tax, nor at the low rate of assessment fixed by the Collector in fusly 1230, that officer not having been empowered to grant the land permanently at a Quit Rent; and their appearing no reason to question the justness of the tax settled by the Collector in fusly 1240, supposing the land to be subject to the full assessment, the Board recommend that the suit be defended on account of Government."

From the Secy. to Govt., in Cons., 10th Jan'y. 1833.

477. In reply to the above the following letter was received from the Secretary to Government under date 4th January 1833.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 10th Ultimo, No. 428; and to state that under the circumstances therein represented the Right Honorable the Governor in Council is pleased to authorize the Collector of Ganjam to defend [so far as the public Officers of Government are concerned] the suit instituted, against himself and others, in the Zillah Court of Chicacole, by two individuals named Ballagah Ramasawmy and Gopiah, at the public expense in the first instance; but will determine whether the charges (if any be adjudged against the Revenue Officers) shall ultimately be born by them or by the Government when a Copy of the Decree shall be laid before him."

478. A copy of the foregoing correspondence was transmitted to the Collector on the 10th January 1833.

VIZAGAPATAM.

SUIT FILED IN THE ZILLAH COURT OF CHICACOLE AGAINST THE COLLECTOR FOR ACTS DONE IN THE EXERCISE OF POWERS VESTED IN HIM BY REGULATION V OF 1822.

479. The following letter was addressed to the Chief Secretary under date 12th December 1831.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Acting Sub-Collector in charge of the District of Vizagapatam, forwarding Copy and translation of a Plaint filed in the Zillah Court at Chicacole against the Collector, together with a draft of the answer which he proposes to file thereto."

"The Board observe, that the proceeding on the part of the Collector, which has given rise to the present action, was entirely of a judicial nature, in the exercise of powers vested in him by Section III and IV of Regulation V of 1822 and they are in consequence of opinion that that officer should, in his answer, confine himself to denying his liability to prosecution in a Civil Court of Judicature for the acts alleged against him. Should Government concur in this opinion, Mr. Arbuthnot will be instructed to substitute an answer to the above effect, for that which he proposes to file."

"The Board recommend that the permission of Government may be given to defend the cause at the public expense."

"The Board further direct me to take this opportunity of calling the attention of Government to an important point that has presented itself to their notice in the examination and discussion of the present question. It would appear from the draft of his proposed answer submitted by Mr. Arbuthnot, that a doubt exists whether Mauniumdars and other holders of lands, not paying revenue to Government are entitled to the benefits of Regulation XXVIII of 1802. It is stated that an inference has been drawn to the contrary from the circumstance of the preamble of the Regulation stating its object to be the punctual collection of the public revenue. It appears to the Board that the power to distrain and sell the personal property of under farmers and Ryots, is given to all Proprietors and to all farmers of land, by the express words of the Regulation, and cannot be wrested from them by an inferential argument founded on a phrase in the preamble. Even by the title, which seems to the Board to be as good authority as the preamble, the power is given to land holders and farmers of land without restriction or exception. It is not necessary that the reason stated in the preamble for the enactment of the general rule should hold in every particular case coming under the Rule, as that the rule should be weakened or restricted because there are a few cases in which the reason does not apply, but in which there are other good and obvious reasons for having the same rule tho' the Preamble does not mention them."

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"As the Board deem it of importance that the question should be set at rest, they beg to suggest that the Sudr Adawlut may be called upon to state, whether or not, Mauniumdars are entitled to exercise the powers of distraint given to proprietors and farmers of land by Regulation XXVIII of 1802."

480. In reply to the above we received a letter from the Acting Secretary to Government dated the 30th December 1831 to the following effect.

"The Right Honorable the Governor in Council is of opinion that it is very questionable whether the Collector has not in this case exceeded his powers, even supposing that Regulation XXVIII of 1802 is applicable to Mauniumdars and other holders of lands not paying revenue to Government. The real dispute between Atchella and the plaintiff appears to have been beyond the competency of the Collector to determine under Regulation V of 1822 the question at issue was in fact about the proprietary Right to a Moiety of the Village, and not a mere controversy respecting arrears of Rent, the real design of Atchella appears to have been cloaked by her resort to the process of distraint, but the Plaintiffs denial of the deeds upon which her claim to rent was founded, added to the fact that the arrears claimed were an outstanding balance of eleven years ought to have disclosed to the Collector the real nature of the question at issue between the parties. Atchella ought therefore to have been referred to a regular suit. If it be held that the Collector in this case has exceeded his power, the Right Honorable the Governor in Council does not see how he can justify the act, and therefore it would not be expedient that it should be defended at the public expense. It is true that, as Mr. Arbuthnot argues, a Judge is exempted from prosecution for mistakes in the exercise of jurisdiction vested in him, but if he assumes one that does not belong to him he cannot claim the benefit of that exemption."

"The Right Honorable the Governor in Council thinks that your Board are quite correct in the 'general' observation that 'It is not necessary that the reason stated in the preamble for the enactment of the general rule should hold in every particular case' any more than that the rule should be weakened or restricted because there are a few cases in which that reason does not apply" but in the matter now under discussion the rule would itself appear to be restricted for if the term 'land holder' be synonymous with 'proprietor of land' it must be construed in the title as well as throughout the whole of Regulation XXVIII by clause first Section II Regulation XXVII, which confines its meaning to holders of land paying revenue to Government, and it should be recollected that the only ground assigned for vesting these persons with the power of distraint is to ensure the punctual realization of the Public revenue."

"The expediency of extending to Mauniumdars this power does not seem equally clear to the Right Honorable the Governor in Council. It may be a matter of consideration whether some inconvenience might not arise from the circumstance that the larger proportion of the Enams of the Country is cultivated on favorable Cowles by Circar Ryots, and although in case of arrears being due both to their private landlords and the Government, the latter would have priority of claim, it is possible that the power of peremptory distraint by both, might occasion much inconvenience by their conflicting demands. It is quite clear that the exercise of this power by a petty Enamdar would not for a moment be recognized, and if it is denied to one it cannot in equity be given to another whose only further claim is that he has larger possessions. It is however believed that there are few individuals who hold a considerable extent of lands in Enam that are not subject to a quit rent, and this may be said to be part of the revenue of Government, but there are multitudes of Enamdars throughout the country who pay the same, while they do not possess more than a very few Cawnies of land, to whom it would be obviously improper to confide the power of distraint. The subject however (generally)

"requires more consideration and the Right Honorable the Governor in Council would be very happy to receive from your Board a further communication upon it."

"As the suit now stands between the Plaintiff and Collector the Right Honorable the Governor in Council thinks that it would be objectionable to put the proposed question to the Sudder Court, because it will most probably come before them judicially in an appeal and an opinion therefore now pronounced might have the effect of embarrassing their decision on a pending suit."

481. Under date 12th January 1832 we addressed the following letter to Government upon the subject alluded to above together with a Copy of a letter which we had forwarded to the Collector of Vizagapatam relative to the suit in question.

To the Chief Secy. to Govt.,
in Cons., 12th Jan'y. 1832.

To the Collr., 12th in Cons.,
12th Jan'y. 1832.

"The Board apprehend, as will be seen from their letter to the Collector, that an error has been fallen into, on the part of Government, in regard to the arrears claimed by Atchella, and made by her an occasion or a pretence for resorting to the process of distraint; but they do not know that this will be regarded as material to the view of the case taken by Government; and they have not thought it proper to delay communicating the sentiments of Government to the Collector. Any explanations or observations which he may think fit to offer with the view of justifying his conduct in the matter which forms the ground of the suit will be submitted to Government by the Board."

"With respect to the question regarding the construction of Regulation XXVIII of 1802, as connected with the merits of the particular suit under consideration, the Board observe, that, though a different reason is assigned by Government for not defending the suit at the public expense the ground of action laid in the plaint seems dependent on the adoption of such a construction of that Regulation and of Regulation V of 1822 as would forbid the application of the provisions of the latter Regulation to the Village, on account of the particular nature of the tenure by which it is held. It appears however to the Board that whatever room there may be to doubt whether proprietors of land not paying revenue to Government or farmers of land not holding from a proprietor who pays revenue to Government are vested by the Regulations with the power of distraint, the circumstance, stated in the answer proposed by Mr. Arbuthnot to be given to the plaint, that the Village in question pays a rent to a Zemindar who pays revenue to Government, is conclusive against the validity of this objection to the legality of the Collector's conduct."

"The general question whether powers of distraint are vested in proprietors and their tenants in cases where no revenue is paid to Government is in the opinion of the Board attended with greater difficulty; and the room for variety of views is enlarged by extending the field of discussion beyond the consideration of what the law is, to what it is most expedient that it should be. The Board are not prepared to enter in the present letter into a discussion of this topic; and they beg respectfully to express their opinion that it might be discussed with much greater advantage if the question what the law is were first settled."

"On this question, in its present unsettled state, the Board do not wish to controvert the opinion to which the Government evidently incline. But they conceive that they cannot with propriety withhold from Government the observation that it appears to them that there is room to question whether, as stated in the letter under reply, clause first Section II Regulation XXVII does confine the meaning of the word "proprietor" whenever it occurs in the Regulations, or even in that very clause itself, "to holders of land paying revenue to Government," to the exclusion of other classes to whom the designation, according to its meaning in ordinary language, applies with equal or perhaps even with stricter correctness. The Board also doubt

"whether so merely technical a sense of the word, supposing it to have been established by a legal definition, could be affixed without any enactment for the purpose, to another word, the word "landholders," merely because of the synonymousness, real or supposed, of the two words in common discourse."

"It is with diffidence that the Board venture to touch upon the objection of Government to take immediately the opinion of the Judges of the Sudr Adawlut on the important question what the actual state of the law is upon this point. But as it is of much importance that the course to be pursued, not merely on this occasion, but in future similar cases of disputed constructions of law, should be rightly determined, they hope that they may be permitted to state briefly the observations that occur to them on the subject. As the interpretation of the Regulations is vested by law in the Sudr Adawlut, and provision has been expressly made for the submission of doubtful questions to their decision, it appears to the Board that their opinion formally expressed on such a question when referred to them by Government, must carry all the authority it could have if it had been uttered in a judgment passed by them in a suit tried before them, and will be more likely to be clear and conclusive in as much as it will more certainly not be mixed up with any matter belonging to the peculiar

facts of an individual case. In every point of view it appears to the Board to be highly expedient that this easy method of solving doubts regarding the law, and consequently preventing or terminating the great evils of which such uncertainty is obviously productive, should be freely used. Among those evils litigation is unquestionably one of considerable magnitude; and the Board cannot see that because this evil has actually arisen, the removal of its source should be delayed. It has been apprehended by Government that the suit against the Collector of Vizagapatam may come before the Sudder Adawlut in appeal, and that an opinion now pronounced by the Judges might then have the effect of embarrassing their decision. The Board most fully concur with the Government in thinking, that with the prospect of an appeal in the case to the Sudder Adawlut, it would be extremely objectionable to lay a Statement of the particular facts of it before that Court, and require them to give now an opinion on its merits. But all that was proposed was to take the opinion of the judges on a question of law, altogether separate from any thing belonging peculiarly to any individual case whatever; and the Board beg respectfully to state that it does not appear to them that a well considered opinion given on such a question could embarrass the Judges on any occasion in the future exercise of their judicial functions."

482. In a letter from the Secretary to Government dated 10th February 1832 we received the following copy of one addressed to Government by the Acting Register to the Court of Sudr Adawlut.

From the Secy. to Govt., in
Cons., 13th Feby. 1832.

"I am directed to acknowledge the receipt of your letter of the 25th Ultimo requesting the opinion of the Judges of the Sudr Adawlut on the question whether the provisions of Regulations XXVIII of 1802 do or do not confer upon Maunumdars the privileges possessed by other land holders for the recovery of arrears of rent by distraint."

From the Ag. Regr. to the
Sudr. Adawlut, 6th Feby. 1832.

"According to the preamble to Regulation XXVIII the power of distraint was granted to Landlords and farmers of land in order to ensure the punctual Collections of the Public Revenue. Section II declares to whom the power is granted, namely, to proprietors of land, of which term a definition is given in clause first Section II Regulation XXVII of 1802, and farmers of land holding farms immediately from Government, and under farmers farming lands from proprietors of land. In short all persons who are liable to pay Revenue to Government for their lands have the power to distrain the property of their under renters to enable them the more readily to answer the public demands and under Section XXXVIII the same

"power is extended to Managers of Estates and to Collectors holding lands in attachment or making a Khas Collection on the part of Government Mauniumdars and others similarly situated having no Revenue to pay to Government have not been Vested with the powers of distraint and there is nothing in the Regulation which leads the Judges to suppose that it was intended to confer such powers on them."

483. With reference to the above letter we submitted to Government on the 4th April 1832 the following Extract from our Proceedings under date the 19th March.

Proceedings, in Cons., 19th March 1832. 'Read again the letter from the Secretary to Government dated 10th February with enclosure.'

In Cons., 8th March 1832. 'Read also the following letter from the Collector of Vizagapatam dated 25th February 1832.'

'The Board think that there is much force in the reasons which Mr. Gardiner has now adduced in support of his application to be relieved from personal responsibility in the suit which has been instituted against him. In laying it before Government the following further observations occur to the Board as proper to be offered.'

'It seems quite clear that according to the letter of law the case was one for the cognizance of the Collector; and while it was so, admitting that there were, as Government have supposed, peculiar circumstances which would have warranted his refusing to exercise jurisdiction in it, or which would even have rendered this the most judicious course he could have taken, it does not seem by any means to follow that he should be liable to a prosecution for damages because he acted in a different manner. There may be the greatest difficulty in determining whether it is proper in a particular case that a person vested with judicial functions should take cognizance of it, or that he should refuse to interfere in it on the ground that the real matter in dispute is not such as the legislature intended to place under his jurisdiction. In the very instance before the Board there certainly was room for a difference of opinion on this question if it is not now clearly shewn that the Collector acted rightly, and where there is such difficulty in deciding, such room for difference of opinion, it seems reasonable that the officer should have the benefit of the same exemption from responsibility for error which he enjoys in deciding upon other doubtful questions. It further seems the more especially so when the officer has taken what he might naturally judge the safer course, the course by which he would most surely avoid all risk of responsibility, that namely of acting agreeably to the letter of the law, and not taking on himself to reject a suit, where the professed matter of litigation was undoubtedly under his jurisdiction, on account of any grounds there might be to suspect that the Plaintiff had in view the ulterior object of establishing a claim, the adjudication of which lay beyond it.'

'The Board observe that it may admit of question whether Zemindars would actually be subjected to difficulty in paying their Kists to Government as stated by Mr. Gardiner, if Mauniumdars paying rent to the Zemindars were prohibited from using the power of distraint for arrears due from their tenants, but the argument to shew that they are vested with that power appears to be sufficiently strong, without pushing this point so far as Mr. Gardiner does.'

'The latter part of the Collector's letter [Paras 6 to the end] relates to the question of law regarding the right of Mauniumdars to distrain. Subsequently to the correspondence between the Board and Government which was communicated to Mr. Gardiner an opinion on that

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'question has been obtained from the Sudder Adawlut. That opinion appears to the Board to confirm Mr. Gardiner's view of the law. The Sudder Adawlut say that "Mauniumdars and others similarly situated having no revenue to pay to Government have not been vested with the powers of distraint." The Court seem to have supposed that all Mauniumdars are exempt from the payment of revenue and to have thought that in consequence they are uninvested with power to distrain, but it appears to the Board to be clear both from the words above quoted, and from the whole tenour of the Court's observations and reasoning on the subject, that it is only the circumstances of not paying revenue that in their opinion prevents any Mauniumdars from possessing that authority. The Board conclude therefore that according to the view of the Sudder Adawlut, all Mauniumdars who do pay revenue to Government, and by analogy to those who pay rent to proprietors paying revenue to Government [the Regulation giving the authority to the farmers holding of such proprietors] are empowered to distrain.'

'The Board resolve to propose to Government that the opinion of the Sudder Adawlut be communicated to the several Collectors for their guidance, together with this explanation of its purport and effect, if the Right Honorable the Governor in Council shall see no reason to doubt that it is a correct explanation, or shall find it to be so on a reference to the Court.'

The question as to the present law being solved, the point mooted in the 4th Para of Mr. Wheatley's letter of the 30th December last, how far it is expedient that Mauniumdars should be vested with authority to distrain, remains open to discussion. It is stated by Mr. Gardiner that this authority has been exercised for many years in his district by the most inconsiderable of the Cuttobady Mauniumdars, and that the inconveniences apprehended from their possessing that privilege have not been found to arise. Certainly not, he adds, to such an extent as would render them a material objection to a practice so essential to the prompt realization of the public revenue. It will not, the Board presume, be thought proper to take away the power from any persons who now hold it by law until it has been ascertained that their holding it is productive of some practical evil outweighing whatever amount of practical good springs from the same source.'

'In regard to the expediency of extending the grant of this power to any description of persons who according to the opinion of the Sudder Adawlut do not now by law hold it, it appears to the Board to be but reasonable that proprietors who hold their lands free from charge of rent or revenue to Government should possess the same powers and facilities for obtaining their dues from their tenants or Ryots as are accorded to proprietors whose property is burthened with the charge of such revenue or rent. Nor do the Board see reason to apprehend that the concession of this boon to them, if it would really be a boon, must give rise to any serious inconveniences. The Board do not know, however, that any complaints have ever been made of the present state of the law in this respect; and it may be best to propose no change in it till it is ascertained that there is some practical evil requiring to be remedied or a prospect of some important practical good to be attained. The most advisable course seems to be to call upon the Collectors for information as to the practice hitherto observed in their respective districts and the effects of it, and for their opinions as to the expediency of making any alteration in the law as now declared by the Sudder Adawlut, more particularly with respect to proprietors of lands not paying revenue to Government; and the Board accordingly propose to follow this course, if the Right Honorable the Governor in Council shall approve of it.'

From Sudder Adawlut to Govt., 6th Feby. 1832.

Enclr. in letter from Govt., 10th in Cons., 13th Feby. 1832.

To Govt., 12th in Cons., 12th December 1831.
From do., 30th Decr. 1831 in Cons., 2nd Janry 1832.
To do., 12th in Cons., 12th do.
To the Collector 12th in Cons., 12th do.

484. In reply to the foregoing proceedings we received the following letter from the Chief Secretary to Government dated 3th May 1832.

"I am directed to acknowledge the receipt of an Extract from your Proceedings under date the 19th March last No. 121 containing the further reasoning of your Board in support of an application from the Collector of Vizagapatam to be relieved from personal responsibility in a certain suit instituted against him."

"The Right Honorable the Governor in Council continues to be of opinion that the case was not one of which the Collector was competent to take cognizance under Regulation V of 1822 the real question between the parties being the proprietary right to a moiety of the village, and not a mere controversy respecting arrears of rent, but even on the contrary supposition, Atchella had no right to exercise the powers of distraint not coming within the description of persons in whom those powers are vested by Regulation XXVIII of 1802, and the Collector therefore was not warranted in ordering the sale of the property which she had illegally distrained. In this view of the case The Right Honorable the Governor in Council considers it objectionable to authorize the defence of the suit at the Public expense but will, upon its termination, take into consideration the propriety of relieving the Collector from the costs and charges to which he may be subjected. He does not see any objection to the opinion given by the Judges of the Sudr Adalut being circulated for the information and guidance of the several Collectors but as he is not prepared to follow your Board in all the inferences you have drawn from it he requests that it may be circulated without the proposed comments. The Right Honorable the Governor in Council thinks that it would be very advisable to call upon the several Collectors for information as to the practice hitherto observed with respect to this subject; and the effects of it, but the expediency of extending the power of distraint to persons not possessing it under the law as it now stands appears to bear extremely doubtful. The object for investing land holders with the right of distraint was the security of the public revenue, for the due realization of which it was thought advisable to extend to them so much power over the property of their under tenants as would ensure the end in view, but the same argument does not hold good with respect to lands paying a small quit-rent."

485. Copy of the foregoing Proceedings and of the answer of Government thereto was forwarded to the Collector of Vizagapatam under date 7th June 1832 together with the letter from the Acting Register to the Sudr Adawlet cited above, which was also circulated on the same date to all the Collectors who were requested to report what practice had hitherto been observed in their respective Districts in regard to the provision of Regulation XXVIII of 1802 and to state what have been the effects of it, with their opinion as to the expediency of making any alteration in the law as declared by the Sudr Adawlut.

RAJAHMUNDRY.

SUIT FILED AGAINST THE COLLECTOR BY C. VENCATAREDDY.

To the Chief Secy. to Govt.,
in Cons., 12th July 1832.
From the Collr. 22nd May in
Cons., 4th June 1832.
To do. 4th in Cons., 4th June.
From do. 20th June in Cons.,
12th July.

486. Under date 12th July was submitted to Government the correspondence with the Collector of Rajahmundry noted in the Margin regarding a suit filed against him in the Zillah Court of that District by C. Vencatareddy an Inhabitant of Gollapullum together with the following remarks.

"The Plaintiff sues for the recovery of Rupees 48 being the aggregate amount of assessment, at the rate of eight Rupees per annum, from the year 1825 to 1830, levied upon certain ground in his possession which he asserts to be Lackorage, Enam land, and, as much, not liable to any assessment."

"This case has been before the Board on a former occasion in consequence of a Petition from the same party to Government which was forwarded to them in Mr. Macleod's letter of the 25th July 1826."

To the Ag. Collr., 3rd in Dy. Cons., 7th Augt. 1826.

From the Collr., 16th in Cons., 26th Octr.
To do., 20th in Cons., 20th Novr. "
From do., 4th in Cons., 14th Decr. "
To do., 4th in Cons., 4th Jan'y. 1827.

"The correspondence which has passed upon the subject is herewith submitted for the information of Government."

From the Head Asst. Collr. 19th in Cons., 26th Feby. "
To do., 12th in Dy. Cons., 15th March "

"It appears that the Petitioner was at that time unable to produce any document entitling him to hold the land in his possession. It was not described as Lackorage in the Bill of sale by which it came in his possession; copy of which was enclosed in the Collector's report of the 16th October 1826 and the only document produced by him (a temporary order by the Netherland's resident to suspend the Collections pending an inquiry into the case) gave no support to his claim. The evidence adduced by the Petitioner was also insufficient to prove his title to exemption. Under these circumstances his claim was disallowed."

"The Petitioner has now carried his claim into Court, and as the Board think it expedient to maintain the right of Government against him they recommend that the Collector may be authorized to defend the suit at the public expense."

"As they think it sufficient to deny the claim of the Plaintiff and demand a non-suit on the grounds that he has no grant or Sunnud from competent authority proving his title to exemption from assessment on the land which he holds, the Board propose to substitute the accompanying answer for that which was submitted with Mr. Crawley's letter of the 20th ultimo."

Encl. in Cons., 12th July
1832.

In Cons., 12th July 1832.

487. In reply we were informed that the Right Honorable the Governor in Council was pleased to authorize the Collector of Rajahmundry to defend the suit in question at the public expense in the first instance, but would determine whether the charges [if any be adjudged against the Revenue Officer] shall ultimately be borne by him or by the Government when a Copy of the Decree shall be laid before him.

From the Ag. Chief Secy.
20th in Cons., 26th July 1832.

488. With reference to the above letter from Government we addressed a letter to the Acting Chief Secretary to Government under date 26th July requesting that he would have the goodness to bring to the notice of Government that the act complained of by the Plaintiff was that of a former Collector.

To the Acting Chief Secy. to
Govt., in Cons., 26th July 1832.

489. We observed that with reference to Section XXVIII of Regulation XXVII of 1803, we presumed that it was not intended that Mr. Crawley should be held personally responsible for the issue of the suit in question, and proposed, with the permission of Government, to direct him to conduct its defence on the public account.

From the Ag. Secy. to Govt.,
7th in Cons., 13th Augt. 1833.

490. In reply we received a letter to the following effect.

"The Government having already authorized under date the 20th Ultimo the Collector of Rajahmundry to defend the Suit instituted against him in the Zillah Court by C. Vencatareddy

"at the public expense, it appears unnecessary during the progress of the suit to enter upon the question of the Costs which may be adjudged against him by the Decree."

"The reason now urged by Mr. Crawley against his liability will of course be taken into consideration should Costs be decreed against the Collector."

491. A copy of the foregoing correspondence was transmitted to the Collector on the 13th August.

MASULIPATAM.

JUDGMENT PASSED AGAINST THE COLLECTOR IN A SUIT NO. 24 INSTITUTED BY THE SAYER RENTERS OF THE RALUNGY DIVISION.

To the Chief Secy., to Govt.,
in Cons., 21st May 1832.

492. Under date 21st May the following letter was addressed to the Chief Secretary to Government.

In Cons., 17th Decr. 1829.

"With reference to Mr. Secretary Chamier's letter of the 11th

From the Collector 18th in
Cons., 26th April 1832.

"December 1829, I am directed by the Board of Revenue to request

To do. 26th in Cons., 26th
do. 1832.

"that you will submit to the Right Honorable the Governor in Council

From do. 9th in Cons.,
21st May 1832.

"the accompanying correspondence with the Collector of Masulipatam
"from which it will be observed that judgment has been given
"against the Collector in one of the suits (No. 24) therein authorized
"to be defended at the Government expense."

"The decision of the Assistant Judge in the case appears to the Board to be founded on erroneous and untenable grounds, and they concur with the Collector in opinion that it is highly desirable that an appeal should be made to a Superior Court."

"The Assistant Judge in his decision appears to have entirely overlooked the Moochilka entered into by the Sayer Renters, who are the Plaintiffs in the case, from which they were never absolved, and on which, rests the legality of the demand made from them."

"The Board do not consider the proceedings of the Collector after the rent was resumed to have invalidated this document in the slightest degree."

"Should Government concur in this view of the case and be pleased to grant sanction for making the necessary appeal from the Assistant Judge's decision the Board will direct the Collector of Masulipatam to make such alterations in the appeal Petition prepared by him as appear to them to be necessary and proper."

From the Chief Secretary to
Govt., in Cons., 11th June 1832.

493. Authority for making the appeal recommended above was granted by Government on the 5th June 1832.

In Cons., 5th July 1832.

494. The following draft of an appeal was accordingly furnished to the Acting Head Assistant in charge of Masulipatam on the 5th July 1832.

"Judgment on this case O. S. No. 24 having been given against Defendant; and the Defendant being dissatisfied with such decision he appeals therefrom on the following grounds."

"The question for decision in this case is thus stated by the Assistant Judge 'It is to be determined how far the liability of Contractors existed after the business was taken out of their hands.' The Assistant Judge's decision on this point is that 'Their liability entirely ceased on their forfeiting the Izari that is, on the management of the rent being taken from them. The reason of this decision appears to be that' 'the Plaintiff being excluded from the

"gain of the transaction by its being resumed they are equally exonerated from all loss. Herein the Assistant Judge gratuitously and unwarrantably assumes that because the management of the rent was resumed by the Collector in conformity to the terms of the contract the Renters were to be excluded from any profit that might accrue from it. In point of fact the management was resumed merely for the security of Government it being stipulated that the renters should have credit for all sums collected during the management. The Assistant Judge ought therefore to have concluded that if the sums credited to the renters exceeded the amount of rent payable to the Government the surplus would have gone to them. The Assistant Judge seems to admit that the Collector would have had a good claim in consequence of the acknowledgement of their responsibility made by the renters in their Arzee presented to him in December 1826, but for his cutting them off from all share in the grain. There being no foundation for this objection it follows that the claim of the Collector should be held good."

"The decision of the Assistant Judge that the rent must be considered as forfeited on the resumption of the Management of it by the Collector is quite contrary to the plea of the Plaintiffs who maintained that they preserved an interest in it to the end of the term of contract, and thereupon founded a claim against the Collector in another suit for the profit they anticipated from their engagement with the Sub renters which claim it is understood has been admitted by the Assistant Judge. But it is clear that they could not retain their interest in the profits anticipated or real without continuing responsible for the loss that might be incurred. Their argument is not that the Contract ceased and determined on the Management of the rent being resumed by the Collector, this they deny, but that they ought to be relieved from responsibility because the Collector was not satisfied with the security of their Sub renters and took fresh security. This is so absurd a plea that it hardly needs to be refuted. The Collector did not release the Sub renters from their engagements, but doubting the validity and sufficiency of the security already furnished by them, in order to provide as well as possible for their fulfilling their engagements and guarding their principals from loss he caused them to furnish security which should be more available."

"The assistant Judge asserts that Mr. Dent had himself relinquished all claim upon the plaintiffs by repaying to them the sum they had deposited as security. It is sufficient to observe that this assertion is entirely gratuitous and without foundation."

"Upon the above grounds of objection to the Decree of the Assistant Judge the Appellant prays that it may be reversed and that the Respondent may be adjudged to pay all costs of both Courts."

DECREE PASSED AGAINST THE COLLECTOR IN A SUIT NO. 25 INSTITUTED BY THE SAYER RENTER OF THE RALUNGY DIVISION.

Vide Para 492 of this report.

To the Chief Secy. to Govt.,
in Cons., 28th May 1832.
18th in Cons., 28th May
1832.

In Cons., 17th Decr. 1829.

495. With reference to our letter of the 21st May cited above, we submitted to the Right Honorable the Governor in Council on the 28th of the same month a letter from the Collector of Masulipatam transmitting copy of a decree passed by the Auxiliary Court at that station against the Collector in the suit No. 25 instituted by the Sayer Renters of the Ralungy division for defending which at the public expense sanction had been granted in Mr. Secretary Chamier's letter of the 11th December 1829.

496. We observed that the decision in this case then appeared to us to have been passed on equally erroneous and untenable grounds with that submitted with our letter above referred to, and in consequence begged to recommend that Government would be pleased to grant sanction for appealing from the Assistant Judge's decision.

497. We stated that in the event of the Right Honorable the Governor in Council being pleased to sanction the appeal we would convey to the Collector a few remarks in amendment of the Petition he had proposed to file.

498. Authority for making the appeal recommended in the above letter was conveyed to us by letter from the Chief Secretary to Government dated 12th June.

From the Chief Secy. to Govt., in Cons., 18th June 1832.

499. A copy of the foregoing correspondence was transmitted to the Acting Collector on the 18th June with the necessary instructions on the subject.

In Cons., 18th June 1832.

DECREE PASSED AGAINST THE COLLECTOR IN A SUIT FILED AGAINST HIM BY THE SECURITY FOR THE SAYER SUB-RENTERS OF THE RALUNGY &C., CHOWKIES.

500. The following letter was addressed to the Chief Secretary to Government under date 28th May.

To the Chief Secy. to Govt., in Cons., 28th May 1832.

"With reference to Mr. Secretary Chamier's letter of the 13th April 1830, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Masulipatam transmitting Copy of a Decree passed against the Collector in the suit instituted against him by the Security for the Sayer Sub-renters of the Ralungy, Punchotra and Pendala Chowkey in Fusly 1236 for defending which at the public expense sanction was therein granted."

"The Board observe that judgment has been given in favor of the Plaintiff solely on the ground that the Collector had admitted what was stated by the Plaintiff whilst on referring to the answer filed by the Collector they find that no such admission was made and that in consequence the judgment of the Assistant Judge is founded entirely in error."

"Under these circumstances they beg to recommend that sanction may be granted to the Collector to make the necessary appeal against that officer's decision."

501. Sanction for making the appeal recommended in the above letter was granted by Government under date 12th June and a copy of the correspondence forwarded to the Acting Collector on the 18th of that Month.

From the Chief Secy. to Govt. in Cons., 18th June 1832.

In Cons., 18th June 1832.

CHINGLEPUT.

SUIT INSTITUTED AGAINST MR. SMALLEY FORMER COLLECTOR, MR. CRAWLEY FORMERLY ACTING COLLECTOR, AND MR. DAVIS THE PRESENT COLLECTOR.

502. The following letter was addressed to Government under date 27th September.

To the Chief Secretary to Govt., in Cons., 27th September 1832.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Chingleput enclosing Copy of a Plaint which has been filed in the Provincial Court for the Centre Division against Mr. Smalley formerly Collector of that District, Mr. Crawley formerly Acting Collector and Mr. Davis the present Acting Collector together with several private individuals; also a letter from Mr. Smalley and one from Mr. Crawley relating to the same subject."

12th in Cons., 27th Sept. 1832.

20th in Cons., 27th Sept. do.

18th in Cons., 27th Sept. do.

18th in Cons., 27th Sept. do.

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18th in Cons., 27th Sept. do.

18th in Cons., 27th Sept. do.

18th in Cons., 27th Sept. do.

"Mr. Davis is included as a Defendant in this suit for no other reason than that he is officiating as Collector. Mr. Smalley and Mr. Crawley are prosecuted on account of acts done by them respectively as Collector and Acting Collector of Chingleput in 1823 and 1824. The facts of the case which concern these Gentlemen may be briefly stated. The father of the Plaintiff having purchased the Mootah of Teroovoor found that the village of Monkanjairy included in it was held on rent by one Rungacharry. He did not interfere with this arrangement until the expiration of the fusly, but having then resolved to discontinue the rent and to take the village under his direct Management, and Rungacharry and the other Inhabitants having declined to execute the engagements required by him, he applied to the Collector Mr. Smalley for permission to grant the land to other persons under Section VIII Regulation V of 1822. Mr. Smalley having made inquiry and ascertained that Rungacharry held a Cowle or lease from the late proprietor and had regularly paid the stipulated rent and laid out Money in improving the land, refused to authorize his ejectment and ordered the rent to be continued to him according to the Cowle. The new proprietor having paid no attention to this order, and prevented Rungacharry from possessing the Village according to the Cowle, the latter complained to the Acting Collector Mr. Crawley who issued an order in pursuance of that passed by Mr. Smalley directing him to be put in possession. These are the official acts for which Mr. Smalley and Mr. Crawley, are prosecuted."

"With respect to Mr. Smalley, considering that the Estate of Teroovoor was not sold for arrears of revenue, and that Section XIII Regulation XXX of 1802 upon which the purchaser appears to have relied as warranting the annulment of the lease granted by the former proprietor, at the end of the fusly, in which the sale took place, was therefore not applicable, the Board do not see how he could have done otherwise under Regulation V of 1822 than refuse to grant his authority for the ejectment of a tenant holding under such a lease. It is plain that this refusal is substantially the ground of the Plaintiff's complaint against Mr. Smalley, for although the order passed on the occasion went to confirm the lease, it did not thereby make the case worse for the proprietor. It was clearly meant to leave it as it was previously to the application made to the Collector; it being open to the applicant immediately to appeal to the Zillah Court and to sue before that tribunal for the annulment of the lease and the ejectment of the tenant which the Collector had refused to authorize."

"Mr. Smalley merely passed the order referred to deciding upon the application of the proprietor; he did not take any measures to replace Rungacharry who it seems had been already irregularly ousted; but this was done by Mr. Crawley, who succeeded him, as Acting Collector. A Collector being authorized by Section VIII Regulation V of 1822 to prohibit the ejectment of a tenant; this provision seems to imply that he is empowered to enforce his prohibition, and to remedy any transgression of it. It appears to the Board therefore that Mr. Crawley was warranted under the circumstances of the case in interfering as he did."

"In deciding upon the application made to him by the proprietor of the Mootah Mr. Smalley acted judicially and as the Board think strictly within the jurisdiction vested in him. He appears therefore to be entitled to the privilege of exemption from prosecution on account of an error of judgment such as is imputed to him in this case. This is the common privilege of persons exercising judicial functions, and as there is no provision in Regulation V of 1822 as in Regulation IX of 1822 specially allowing a personal action against a Collector acting under it for any supposed injustice in conducting his proceedings, it is to be presumed that no means of remedy was intended to be permitted but by way of an appeal to the Zillah Court from the decision of the Collector. There is an obvious difference between the functions of Collectors under Regulation V and Regulation IX. Under the former the Collector acts merely as a Judge, under the latter he acts both as prosecutor and Judge."

"Under all the circumstances above adverted to the Board are of opinion that Mr. Smalley and Mr. Crawley ought to be relieved from responsibility for the official acts which from the cause of action against them, and they recommend that the present Acting Collector be authorized to defend the suit in so far as it concerns the public officers prosecuted on behalf of Government. This must be done of course in respect to Mr. Davis who is prosecuted merely as the official representative of Government. Considering the length of time which has passed since the transactions in question had occurred, and since both, Mr. Smalley and Mr. Crawley, were removed from the office successively held by them in which the acts complained of were done and that they have not the power of personally referring to official records for the purpose of defending themselves, the Board trust that the Right Honorable the Governor in Council will accede to their recommendation in favor of those Gentlemen also. The Board beg leave to refer to the opinion expressed by the Sudr Udalt in the 5th para of their letter under date the 7th December 1831 as to the hardship of making public officers judicially responsible for the acts done by them in the exercise of their proper functions after so long a period as in the present case and under similar circumstances."

"If the Right Honorable the Governor in Council be pleased to sanction the recommendation of the Board as to the defence of this suit in so far as it concerns the public officers prosecuted the Board will be prepared to submit for approval a draft of answer to be filed by the Acting Collector in behalf of Government."

503. In reply we were informed that the Right Honorable the Governor in Council entirely concurred in our reasoning upon the case in question as it affected the responsibility of the Gentlemen against whom the suit was filed and authorized the defence of it at the public expense in so far as it concerns the public officers prosecuted. We were accordingly requested to submit for approval Draft of an answer to be filed by the Acting Collector in behalf of Government.

From the Ag. Secy. to Govt.,
5th in Cons., 11th Octr. 1832.
To the Chief Secy. to Govt.,
in Cons., 11th Octr. 1832.
From the Ag. Secy. to Govt.,
in Cons., 1st Novr. 1832.

504. The following Draft of an answer was accordingly submitted to Government on the 11th October and approved of by Government under date 23rd of that Month.

"The Right Honorable the Governor in Council having authorized the defence of O. S. No. 24 of 1832 on the file of the Provincial Court Centre Division against Mr. Smalley former Collector, Mr. Crawley formerly Acting Collector, and Mr. Davis the present Collector of Chingleput, to be made on behalf of Government at the public expense, the Collector submits the following answer to the plaint preferred by Vencatapathy Naid against those Gentlemen."

"It is not charged in the Plaint that any act has been done by Mr. Davis in his official Capacity, or otherwise, affording the least pretext for an action against him. The Plaint therefore as it respects him personally must be considered, and will no doubt be treated by the Court as altogether irrelevant and irregular."

"With respect to Mr. Smalley, the Plaintiff represents that his father acquired the Village of Moorocuncherry by purchase from the late proprietor in fusly 1232; that afterwards it became known that the Village had been rented to the 1st Defendant upon Cowle and that the Plaintiff's father taking the Cowle to be a good and true one received the rent from the 1st Defendant accordingly, for that Fusly; but considering that Under Section XIII Regulation XXX of 1802 the Cowle ceased to have effect at the end of the Fusly, he at the commencement of fusly 1233 published a notification of his inten-

tion to keep the Village under Amany, and required the 1st Defendant and the other inhabitants to enter into new engagements for their respective shares, which the 1st Defendant and the others having refused, he applied to the Collector Mr. Smalley under Section VIII Regulation V of 1822 for permission to grant the lands to other persons; and that Mr. Smalley; after a time passed a decision upon his application, declining to comply with it, on the ground of the 1st Defendant having a Cowle for the Village which could not be set aside. It is in respect of this decision which was passed on the 27th September 1823 that the Plaintiff complains against Mr. Smalley. The answer is, that a Collector is not personally responsible for a judgement passed by him in the exercise of the judicial functions vested in him by Regulation V of 1822, any more than a Judge is personally responsible for the Decrees passed by him in suits which he is legally competent to try and decide. Be the judgment in question right or wrong it is maintained that it is not a legal cause of action against the Collector who passed it. The remedy for injury caused by a wrong judgment passed by a Collector under Regulation V of 1822 is to be sought in the same way as for injury caused by a wrong judgment passed by any of the Civil Courts, namely by an appeal. The Appellate authority in such cases is vested in the Zillah Judge. If it had been intended to render a Collector liable to prosecution on account of any judgment passed by him under Regulation V of 1822, there would have been a special provision to that effect in the Regulation itself, as there is in Regulation IX of 1822. The reason of the difference in these Regulations, in this respect, is to be found in the different functions exercised by Collectors under them. Under the former the Collector acts merely as a Judge and the questions and suits upon which he decides are purely of a Civil nature; the latter Regulation is a penal one and the Collector acts under it both as prosecutor and Judge. The Plaintiff's father was aware that he must seek his remedy by appeal to the Zillah Court, and followed that course accordingly. For any injury he may have sustained from the length of time that elapsed before the matter was finally disposed of the Collector is plainly not accountable. It would seem that the first instance arose from an irregularity on his own part, his appeal not having been preferred in the mode prescribed by the Regulation."

"It being maintained in answer to the Plaint as it affects Mr. Smalley, that he is not legally amenable to the jurisdiction of the Court, on account of the judgment complained of, it is unnecessary to enter into a defence of that judgment; but it may be observed that the genuineness of the Cowle held by the 1st Defendant was not disputed by the plaintiff's father in his application to the Collector, but supposing it to be genuine he endeavoured to set it aside under the provisions of Section XIII Regulation XXX of 1802, and he now impugns the judgment of the Collector as being contrary thereto. It hardly needs to be remarked that this argument is untenable, the Plaintiff's father having acquired the Village by a private transfer, and the sale not having been made for the liquidation of arrears of revenue due to Government. In considering the decision of the Collector refusing to give authority to the Plaintiff's Father to eject the 1st Defendant, it is to be remembered that the principal object of the Regulation under which he acted as set forth in the preamble is the protection of the Rayots against the aggressions of Zemindars, the provisions of Regulation XXVIII of 1802 having been found insufficient for that purpose, in as much as the powers they vest in landholders are prompt and summary while efficient redress for the abuse of those powers must frequently be sought by the institution of a regular suit, to the expense of which the means of Rayots in general are "inadequate" to which case alone the Section is applicable."

"Mr. Crawley is included in this Action on account of an order passed by him as Acting Collector to give effect to the decision of his predecessor Mr. Smalley. He merely followed up and executed the decision which he found had been duly passed, and not set aside by competent authority. It was his duty to do so, and he can no more be made personally responsible for the act, than a Judge can be made personally responsible for executing the decrees of his

"predecessor. A Collector is authorized and enjoined by Section VIII Regulation V of 1822 to prohibit the ejectment of a tenant without his leave granted for that purpose; and of course he must enforce his prohibition, and remedy any transgression of it. In this case it would appear that the Plaintiff's father had ejected the 1st Defendant, and refused to restore him. Mr. Crawley merely replaced him in the situation from which he had been illegally ousted."

"On the foregoing grounds the Collector under the authority and orders of Government requests the Court to dismiss the suit against Mr. Smalley, Mr. Crawley, and Mr. Davis."

"The Court will not fail to observe the irrelevant matter introduced into the Plaint and the very extraordinary manner in which the Plaintiff has swelled the amount for which he sues."

505. Copy of the letter from Government conveying Sanction for defending the suit in question at the Public expense was forwarded to the Collector under date 1st November together with the foregoing Draft of an answer with instructions to be prepared, to adduce proof on the points therein stated.

SALEM.

SUIT INSTITUTED AGAINST THE COLLECTOR AND OTHERS BY ONE BITCHASWARA IYEN.

506. Under date 9th January 1832 we submitted to the Right Honorable the Governor in Council the correspondence with the Collector of Salem noted in the Margin, relative to a suit instituted against that officer and others in the Zillah Court of the District by one Bitchaswara Iyen, for the restoration of certain land granted to him on Cowle and afterwards resumed in consequence of his having appropriated it to purposes of building, and when prohibited from doing so, leaving it waste, instead of cultivating it, according to the terms of his agreement.

507. We observed that we considered the course adopted by the Collector to have been correct and proper and begged to recommend that sanction might be granted to him to defend the suit at the public expense.

508. In reply we were informed that the Right Honorable the Governor in Council granted sanction to the Collector of Salem to defend the suit in question at the public expense in the first instance, but would determine whether the charges (if any should be adjudged against the Revenue Officers) should ultimately be borne by them or by the Government when a Copy of the Decree should be laid before him.

509. A copy of the foregoing correspondence was transmitted to the Acting Sub-Collector in charge on the 23rd January 1832.

SUIT INSTITUTED AGAINST THE HEAD ASSISTANT COLLECTOR AND TWO CURNUMS BY ONE MOOTOO NAIKEN.

510. The following letter was addressed to the Chief Secretary to Government under date 11th June."

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Salem relative to a suit that has been instituted in the Zillah Court against the Head Assistant Collector and Two Curnums of the Ahtook Talook in that District, by one Mootoonaiken, for the recovery of the excess teerwah levied upon his lands during fuslies 1240 and 1241."

"The Board are of opinion that the Revenue Authorities are fully justified in the proceedings which form the grounds of action in this case, and they in consequence beg to recommend that sanction may be granted for defending the suit at the public expense."

"It will be observed that the revised answer which accompanied Mr. Orr's letter of the 31st ultimo (in which the Board have made such alterations as appeared to them to be necessary) commences by denying the jurisdiction of the Court in a case like the present, and then proceeds to defend the suit on its own merits."

511. In reply to which we were informed that the Right Honorable the Governor in Council was pleased to grant sanction to the Collector of Salem to defend the suit in question at the public expense in the first instance; but would determine whether the charges (if any be adjudged against the Revenue Officers) should ultimately be borne by defendants or by the Government when a Copy of the Decree should be laid before him.

512. A copy of the foregoing correspondence was transmitted to the Collector on the 2nd July.

TANJORE.

SUIT INSTITUTED AGAINST THE PRINCIPAL COLLECTOR AND OTHERS BY VENCATAROW THE LATE DEWAN OF TRAVANCORE.

513. The following letter was addressed to the Chief Secretary to Government under date 12th January 1832.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore, submitting copy and translation of a Plaint filed in the Provincial Court of the Southern Division against himself, Mr. Nelson, the late Sub-Collector and others by Vencat Row the late Dewan of Travancore for the recovery of the value of a quantity of Grain attached by the Circar Servants, during the time the Villages of Paravaloondan and Tenberray were in his possession together with the draft of an answer which he proposes to file."

"From the best attention the Board have been able to give to the case, they are of opinion that the Revenue Officers were justified in the course pursued by them and they beg in consequence to recommend that the Principal Collector may be authorized to defend the suit at the public expense."

"The Board approve of the answer which the Principal Collector proposes to file which appears to them to embrace every point of the case requiring refutation."

514. In reply we were informed that the Right Honorable the Governor in Council was pleased to authorize the Principal Collector of Tanjore, to defend the suit in question at the Public expense in the first instance; but would determine whether the charges, (if any should be adjudged against the Revenue Officers) should ultimately be borne by them or by the Government when a copy of the Decree should be laid before him.

515. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 23rd January 1832.

REGARDING THE CLAIM OF VENCATA ROW TO THE VILLAGE OF TEMBARA, APPERTAINING TO THE
MANARGOODY TALOOK IN THE PROVINCE OF TANJORE.

From the Chief Secy. to Govt., in Cons., 9th April 1832. 516. We received the following letter dated 6th April 1832 from the Chief Secretary to Government.

"I am directed to transmit to you the accompanying Petition lodged by Vencata Row against the Government in the Zillah Court of Combaconum claiming restoration of the village of Tembara appertaining to the Manargoody Talook in the Province of Tanjore and to request that you will draw up an answer to the same as part of the pleadings to be filed in Court by the Collector."

"The transactions respecting this village are fully detailed in the proceedings of the Board of Revenue dated the 8th August 1825, and the 19th June 1826, and in the Minute of the late Sir T. Munro upon those proceedings. It appears that in April 1823 the entire lands of this village were put up to sale by the Collector for arrears amounting to Chuckrums 6,384-4-0 or Rupees 9,932-5-3 and were purchased by Vencata Row, or his son Streenavasa Row for Rupees 2,852-6-9 but the circumstances of the case having been brought to the notice of the Government, the Board of Revenue were directed to annul the sale, and the village was restored to the original proprietors in November 1830."

"Of the balance for the recovery of which the village was put up to sale by the Collector not more than one third at the utmost could be justly claimed from the Meerassidars. The arrears for Fuslies 1211 and 1212 amounting to Chuckrums 540-2-14 had been ordered by Government under date the 3rd August 1821, to be written off to profit and loss, and the arrears for Fuslies 1223 and 1224 and for Fuslies 1226 to 1229 both inclusive, amounting to Chuckrums 3,737-4-3½ accrued while the village was under sequestration, and could not with any colour of justice, be charged to the Meerassidars. The aggregate of these two sums is Chuckrums 4,277-7-1½ something more than two thirds of the balance, for which the village was put up to sale. The only arrears for which the Meerassidars could under any pretence be held accountable were those which accrued in Fuslies 1213, 1219, 1220, 1222 and 1225, amounting to Chuckrums 2,106-6-14½ and if the recommendation of the Board of Revenue, contained in their proceedings of the 5th August 1816 included the balances standing against this

	Rs.	A.	P.
*Fuslies 1219	894	8	8½
" 1222	378	0	9½
	1,272	9	2½

"village for Fuslies* 1219 and 1222, the arrears justly claimable from the Meerassidars will be reduced to a very inconsiderable amount. But whether the remissions recommended by the Board in their proceedings above mentioned did or did not extend to the balances standing against this village for Fuslies 1219 and 1222. It is obvious that the demand, on account of which the village was exposed to sale, very far exceeded the amount which could on any principle of justice be claimed from the Meerassidars; and the natural tendency, if not the unavoidable effect, of this extraordinary proceeding was to preclude them from satisfying the demand by any other means than the sale of their lands. This fact coupled with the connection subsisting between the purchaser, the Sheristadar of the Collector's Cutcherry, and the Tahsildar of the District in which the village is situated, is sufficient to raise a strong presumption of fraud, or underhand contrivance on the part of those persons to secure at all events the sale of the village, and it appears to the Right Honorable the Governor in Council quite clear that the sale was avoidable on these grounds alone."

"But it is not for these reasons only that the sale of this village was irregular and objectionable. The Court of Directors in their dispatch of the 22nd May 1818 reprobated in the strongest terms the sale of lands for the realization of arrears of assessment in Districts not permanently settled; and their orders on this subject were duly communicated to the then

Collector for his information and guidance in a letter from the Board of Revenue dated the 1st July 1819. Not only therefore was the village sold in satisfaction of a demand, of which the proprietors could not be held answerable for more than one third at the utmost, and under circumstances which hardly leave a doubt that the sale was brought about by the underhand contrivances of the public servants above mentioned, but the Collector, in selling the lands for realizing the arrears which might be justly due from them, acted in disobedience to instructions which were imperative upon him, and the Government are clearly not bound by the acts of their Officers done in contravention to their orders."

"It appears to the Right Honorable the Governor in Council that these topics properly enlarged and insisted upon, will afford a sufficient answer to the Petition of Vencata Row, and you are accordingly requested to take them into your consideration and you will be pleased to embody in the answer any other topic which may occur to you as tending to justify the resumption of the village from Vencata Row, and the restoration of it to the original proprietors."

517. In compliance with the instructions contained in the above letter we on the 31st May 1832 transmitted to Government the following letter and Draft of an answer to the Petition of Vencata Row.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 6th In Cons., 9th April 1832. Ultimo, and in obedience to the instructions therein contained to transmit herewith Draft of an answer to the Petition which has been lodged by Vencata Row against the Government in the Zillah Court of Combaconum claiming restoration of the village of Tembara appertaining to the Manargoody Talook in the Province of Tanjore."

"The Board direct me to state that the facts of the answer have been taken exclusively from the letter now under reply, but they consider it their duty to represent that they do not appear to them to be borne out by the records of their office."

PROPOSED DRAFT OF AN ANSWER TO THE SUIT FILED BY VENCATA ROW AGAINST GOVERNMENT
IN THE ZILLAH COURT OF COMBACONUM.

"As the petitioner sues to recover the village of Tembara as having been conveyed to him by right of purchase at a public sale conducted under the authority of the Collector, which sale was afterwards annulled and the lands restored to the original Proprietors, the Principal Collector on the part of Government proceeds to defend the suit on the ground of the illegality of the sale and of the irregularity of the proceedings of the then Collector in suffering the Estate to be exposed to public sale."

"The facts of the case may be thus shortly stated; In April 1823 the entire Lands of this village were put up to sale by the Principal Collector for arrears amounting to Chuckrams 6,384-4 or Rupees 9,932-5-3 and were purchased by the Plaintiff or his son Streenavasa Row for Rupees 2,852-6-9 but the circumstances of the case having been brought to the notice of the Government, the Board of Revenue were directed to annul the sale and the village was restored to the original Proprietors in November 1830."

"The grounds on which the public sale was annulled were the following."

"First. The sale was improper because the amount of arrears of Revenue demandable from the Meerassidars had been greatly exaggerated, not more than one third of the balance for the recovery of which the sale was effected, having been justly due by them. The arrears for

"Fuslies 1211 and 1212 amounting to Chuckrums 540-2-14 had been ordered by Government on the 3rd August 1821 to be written off to profit and loss, and the arrears for Fuslies 1223 and 1224 and for Fuslies 1226 to 1229 both inclusive, amounting to Chuckrums 3,737-4-3½ accrued while the village was under sequestration and could not, with any colour of justice, be charged to the Meerassidars. The aggregate of these two sums being thus Chuckrums 4,277-7-1½ or something more than two thirds of the balance for which the village was put up to sale. It is obvious therefore that the demand on account of which the village was exposed to sale, very far exceeded the amount which could on any principle of justice be claimed from the Meerassidars, and the natural tendency, if not the unavoidable effect of this extraordinary proceeding was to preclude them from satisfying the demand by any other means than the sale of their lands. This fact, coupled with the connection subsisting between the purchaser, the Serishtadar of the Collector's Cutcherry, and the Tahsildar of the District in which the village is situated who were by Regulation incompetent to purchase lands sold by public sale in the District is sufficient to raise a strong presumption of fraud, or underhand contrivance on the part of those persons to secure at all events the sale of the Village."

"Secondly. The sale was irregular and objectionable, in as much as the Collector in proceeding to a sale of the Village acted in contravention to the orders of the Court of Directors in their dispatch of the 22nd May 1818 in which they reprobated in the strongest terms the sale of lands for the realization of arrears of assessment in districts not permanently settled, which orders were communicated to the then Collector for his information and guidance in a letter from the Board of Revenue dated the 1st July 1819. Not only therefore was the Village sold in satisfaction of a demand, of which the Proprietors could not be held answerable for more than one third at the utmost, and under circumstances which hardly leave a doubt that the sale was brought about by the underhand contrivances of the public servants above mentioned, but the Collector, in selling the lands for realizing the arrears which might be justly due from them, acted in disobedience to instructions which were imperative upon him, and the Government are clearly not bound by the acts of their officers done in contravention to their orders."

"On the grounds above stated the Principal Collector on the part of the Government prays that the Court will dismiss the suit with costs."

From the Chief Secy. to Govt.,
in Dy. Cons., 19th July 1832. 518. In reply we received the following communication from the Chief Secretary to Government dated 12th June 1832.

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Acting Secretary's letter of the 31st Ultimo, No. 191; and to desire that you will specify in what particular instances the facts stated in the answer to the Plaint of Vencata Row versus the Government are not borne out by the records of your office."

"The Right Honorable the Governor in Council would have been better pleased if you had done this in the first instance, as the mode of proceeding which you have adopted cannot fail to cause unnecessary delay and inconvenience to the complainant."

To the Chief Secy. to Govt.,
in Dy. Cons., 19th July 1832. 519. In compliance with the requisition contained in the above reply we on the 17th July 1832 submitted to Government the following address.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 12th Ultimo desiring that they will specify in what particular instances the facts stated in the answer to the Plaint of Vencata Row versus the Government are not borne out by the records of their office."

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"The Board direct me to explain that the remark to the above effect contained in the 2nd para of Mr. Morris's letter of the 31st May had reference particularly to the averment that the Collector of Tanjore in selling the Village in question had acted in contravention to orders of the Court of Directors which had been communicated to the Collector for his information and guidance. This averment was introduced into the answer under the instructions of Government, and founded upon as one of the chief objections to the sale, the validity of which the Plaintiff seeks to establish."

"It was inaccurately stated by the Board in their proceedings of the 8th August 1825 that the sentiments expressed by the Court of Directors relative to the sale of the lands of Meerassidars were communicated to the Collector for his information and guidance. This expression implies that they were communicated as orders to be strictly obeyed as "imperative instructions" with which the Collector was bound to comply. But the case was not so. The Board called the particular attention of the Collector to those parts of the Honorable Court's observations which relate to the sale of the lands of Meerassidars, but they did not enjoin him to act in strict conformity thereto, and though undoubtedly it was meant that he should conduct his future proceedings with reference to the expressed sentiments of the Honorable Court, it is equally certain that a discretion was left to him. It appeared therefore to the Board that the argument that the Collector had acted in this respect in contravention of express orders could not be maintained."

"It further appeared to the Board with reference to the explanations contained in the paper of remarks which Mr. Cotton submitted with his letter of the 25th January 1827 forwarded to Government with the Board's proceedings of the 26th November 1829, that the circumstances connected with the sale of the village did not so forcibly lead to the conclusion that it had been brought about by underhand contrivances of the public servants as is assumed in the answer. They thought that some weight was due to the contrary opinion so strongly expressed by Mr. Cotton, a gentleman whose high character entitles him to credit, and who assigned reasons for his opinion which they considered to have considerable force; who also asserted positively that the sale had not been unduly postponed from time to time, as had been suspected, to serve an improper purpose, but had been necessarily deferred from the want of bidders and that the village had been twice put up to sale by his two predecessors but ineffectually for the same reason."

"The Board also adverted to the fact that the Tahsildar alluded to in the answer was not in office when the sale of the village took place, a circumstance noticed in the proceedings of the Board dated 15th June 1826."

"The Board in furnishing this explanation direct me to state in reference to the remark contained in the 2nd para of your letter now under reply "that the Right Honorable the Governor in Council would have been better pleased had they done this in the first instance." that such a mode of proceeding did suggest itself to the Members who then composed the Board on the receipt of your letter of the 6th April and that they were sensible a departure from it might be open to objection. They were however deterred from following such a course by the apprehension of rendering themselves liable to serious imputation of deviating from clear and definite instructions given with a full understanding of the case, for the purpose of urging objections tending to strengthen the cause of the opponent of Government."

"Had the case been one which had not before been discussed or in regard to the particulars of which there were grounds for apprehending that misapprehension prevailed, the Board would not have hesitated in laying their sentiments freely before Government. On the Contrary, how-

"accrued while the village was under sequestration and could not with any colour of justice be charged to the Meerassidars; the aggregate of these two sums is Chuckrums 4,277-7-1½ or something more than two thirds of the balance for which the village was put up to sale. More-over another portion of the demand amounting to Chuckrums—on account of fusly 1219 had been recommended for remission by the Board of Revenue as notified to the Collector in the 26th para of their proceedings under date the 5th August 1816, communicated to him in a letter dated the 22nd August 1816. It is obvious therefore that the demand, on account of which the village was exposed to sale very far exceeded the amount which could on any principle of justice be claimed from the Meerassidars; and the natural tendency, if not the unavoidable effect of this extraordinary proceeding was to preclude them from satisfying the demand by any other means than the sale of their lands. This fact, coupled with the connection subsisting between the purchaser, and the Sheristadar of the Collector's Cutcherry, is sufficient to raise a strong presumption of fraud, or underhand contrivance on the part of those persons to secure at all events the sale of the village."

"Secondly. "The Collector in proceeding to a sale of the village acted in contravention of the orders of the Court of Directors in their dispatch of the 22nd May 1818 in which they reprobated in the strongest terms the sale of lands for the realization of arrears of assessment in districts not permanently settled, to which orders the then Collector's attention was particularly directed by a letter from the Board of Revenue dated the 1st July 1819. Not only therefore was the village sold in satisfaction of a demand of which the proprietors could not be held answerable for more than a very inconsiderable portion, and under circumstances which warrant a suspicion that the sale was brought about by underhand contrivances, but the Collector in selling the lands for realizing the arrears which might be justly due from them, acted in disregard of instructions to which his particular attention had been called, and the Government are clearly not bound by the acts of their officers done in contravention of their declared wishes and intentions."

"In directing the sale to be annulled the Government had, and could have, no other object than to repair, as far as might be, the injustice which the owners of the land had suffered from the irregular and unauthorized proceedings of the local revenue officers. It is quite plain that if the Government, when the circumstances above stated, were brought fully to their notice, had upheld the sale, or had refrained from interfering to prevent its taking effect, they would have subjected themselves to an action by the Meerassidars to recover possession of the village; and it surely cannot be contended that the Government, by forbearing to interfere in this case, were to place themselves in the anomalous predicament of being called upon in a Court of justice to oppose a claim which they knew was well founded, and could not be successfully resisted."

"In conclusion the Principal Collector on behalf of the Government contends that, the sale having been made under the circumstances above set forth, the Plaintiff is not entitled to claim restoration of the village in opposition to the just and undoubted rights of ten original owners; and that all to which he can pretend any good title is the restoration with reasonable interest, of the purchase money, which the Government have authorized. The Principal Collector therefore prays that the Court will dismiss the suit with costs."

521. Under date the 13th August 1832 the Principal Collector was furnished with copies of the above letters from the Secretary to Government and of the Draft of answer which accompanied the latter, which he was instructed to file as soon as he received the requisite notice from the Court of the institution of the suit.

522. With reference to the 26th para of our Proceedings of the 5th August 1816 the Principal Collector was desired to enter in the proper place such part of the Balance against the Village of Tembarah for fusly 1219 as was included in the gross sum of Star Pagodas 62,467-29-37 those recommended to be written off.

SUIT INSTITUTED AGAINST THE PRINCIPAL COLLECTOR AND OTHERS BY ONE RAJAHTORAY PILLAY.

523. Under date 27th September we addressed the following letter to the Chief Secretary.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore enclosing Copy of a complaint made against himself and others in the Zillah Court by one Rajahtooray Pillay of Sheally."

"The Plaintiff complains of the imposition of full teerwa upon certain lands which were granted to him by the late Principal Collector Mr. Campbell upon Ardah Maunium tenure. The grant made in this instance by the late Principal Collector having been unauthorized by the Board and the Government and in opposition to the provisions of the Regulations the Board conceive that Mr. Kindersley was perfectly warranted in revoking it and they recommend accordingly that the suit instituted against him for so doing may be defended at the public expense."

524. In reply we were informed that the Right Honorable the Governor in Council was pleased to authorize the Principal Collector of Tanjore to defend the suit in question at the public expense in the first instance but would determine whether the charges (if any be adjudged against the Revenue officers) should ultimately be borne by the Defendant or by the Government when a Copy of the Decree should be laid before him.

525. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 18th October.

MADURA.

SUIT INSTITUTED AGAINST THE PRINCIPAL COLLECTOR BY ONE CAUDER MEERAH PILLAY.

To the Chief Secy. to Govt.,
in Dy. Cons., 21st May 1832.

526. The following letter was addressed to the Chief Secretary to Government under date 17th May.

To the Chief Secy., 28th in
Cons., 28th June 1830.
From Govt., 3rd in Cons.,
9th Aug. do.
From the Pl. Collr. of
Madura, 27th April, in Cons.,
3rd May 1832.

"With reference to the correspondence noted in the Margin. I am directed by the Board of Revenue to report for the information of the Right Honorable the Governor in Council that the Provincial Court of the Southern Division have dismissed the suit instituted by Cauder Meerah Pillay against the Principal Collector of Madura with costs of suit."

527. With reference to the foregoing letter we submitted for the information of the Right Honorable the Governor in Council under date 19th November the letter from the Principal Collector of Madura noted in the margin reporting that he had received notice that an appeal from the decree passed by the Provincial Court of the Southern Division in his favor in the suit wherein he was prosecuted by Cauder Meera Pillay had been admitted by the Court of Sudr Udalut.

528. We stated that we had directed the Principal Collector to appoint the Government Vakeel to appear for him in Court and to watch the progress of the case, and report the result; that it did not appear to us to be necessary to plead any new matter; it will be sufficient, we observed, to refer generally to the observations contained in the Decree of the Provincial Court.

COIMBATORE.

RELATIVE TO THE SUIT INSTITUTED BY CAUSEY CHETTY IN THE SUPREME COURT AGAINST THE GOVERNMENT.

529. On the 28th November we received the following letter
 From the Acting Secy. to Govt., in Cons., 10th Decr. 1832. from Government with its enclosures bearing date 27th November 1832.

"I am directed by the Right Honorable the Governor in Council to transmit to you the
 13th Octr. 1832. "accompanying copies of letters from the Advocate General relative
 23rd Octr. 1832. "to the payment of the Costs due by Causey Chetty on the suit
 "instituted by him in the Supreme Court against the Government
 "with Copy also of the Minutes of Consultation in the Law Department under date the 16th
 "Ultimo, and to request that you will in communication with the Principal Collector of
 "Coimbatore adopt early measures for the final adjustment of Causey Chetty's accounts, namely
 "of the Government demand against him and the assets in hand or forthcoming to meet such
 "demand."

"The Principal Collector of Coimbatore to whom will be forwarded copies of the papers
 "now sent to your Board will be authorized to communicate if necessary with the Advocate
 "General on the matters to which they refer."

From the Advocate General to the Chief Secy. to Govt., 13th Octr. 1832. "I have the honor to forward the Copy of a letter dated 11th
 "instant from the Honorable Company's solicitor to my address."

"This suit having terminated adversely to Causy Chetty he is liable as well in his Estate
 "as his person to the payment of the costs upon their being duly taxed by the Master."

"His property however is in the hands of the functionaries of Government, seized under
 "the Regulations as belonging to a defaulter for the purpose of compelling him to appear before
 "the appointed Provincial Court and thereby the course of procedure directed in the Regulations
 "accounting for his alleged defaults and redeeming the whole or such part of his property
 "which on a due investigation of his accounts may prove not to be liable or forfeited towards
 "making up his deficiencies. The property seized not proving sufficient to meet those defi-
 "ciencies as alleged his person was under the provisions of the Regulations subsequently seized
 "and he still remains in Custody."

"The proceedings as prosecuted by him to a considerable extent in the Provincial Court
 "according to the provisions of the Regulations having been afterwards voluntarily abandoned
 "by him, and the suit brought in the Supreme Court (where it has been finally decided there
 "is no jurisdiction) the investigation then proceeding in the Provincial Court ended by Causey
 "Chetty being nonsuited but no final decision has been come to declaratory of his defaults or
 "of the forfeitures incurred thereby or the extent to which the property seized should be
 "forfeited."

"Whatever part of this property seized which might eventually prove not to have been
 "forfeited would of course be subject to the payment of the costs decreed against Causey Chetty
 "as would also be any other property, if any be had or could be found. In default of such
 "property his person would be liable for them."

"I had however requested the Company's Solicitor, under the circumstances of this case
 "not to take out any process as in ordinary course against either the person or property of this
 "individual, without previous reference to me, it appearing to my mind fit to refer the matter
 "to the consideration of the Right Honorable the Governor in Council who might perhaps be
 "pleased to direct these costs to be paid from the Treasury debiting the amount to Causey
 "Chetty. By such course Government would in fact but sanction the discharge of such costs
 "out of his property in their hands instead of leaving this party to the process of the Court.
 "Whether, in the result Government would think fit to charge such costs against his Estate
 "supposing any should ultimately prove not to have been forfeited or in case all shall have
 "been forfeited (which is far more likely) whether it would be pleased to spare him from any
 "further liability in respect of their having discharged these Costs from the Treasury will rest
 "altogether with the sense of Government."

"The Bill of costs will necessarily be very heavy for I believe I may venture to say this
 "case has been one of the most complicated and voluminous that ever came before a Court the
 "argument at the hearing lasting no less than five days, a large part of these costs must how-
 "ever necessarily be paid from the Treasury in the first instance (leaving of course the claim
 "over against Causey Chetty) as they consist of Fees paid to officers, and to counsel engaged
 "with me in the case. The other costs being those of the fees of the Honorable Company's
 "Solicitor and myself it will rest with Government to allow so to be discharged or to leave the
 "party and his property to the process of the Court, issuable against him and it, for the recovery
 "of them. Upon this I refer myself to the instructions of Government which I will communicate
 "to the Honorable Company's Solicitor."

From the Hon'ble Company's Solicitor to the Advocate Genl., 11th October 1832. "I have the honor to inform you that the Master of the Supreme
 "Court has taxed the costs of defending the Honorable Company and
 "Mr. Sullivan in the Equity Suit instituted against them in the year
 "1819 and recently decided in favor of the Defendants."

"As you may probably wish to make a reference to the Government on this subject I have
 "thought it right to make this communication to you."

"Adverting to your letter of 16th Instant to my address I have the honor to forward for
 "the consideration of the Right Honorable the Governor in Council
 "the copy of a letter of yesterday's date to my address from the
 "Honorable Company's Solicitor."

"Probably Government may not have been aware of this large amount of the property of
 "Causy Chetty in their hands, and already paid into the Treasury with reference to which solely
 "my suggestion for the payment of the costs in question from the Treasury was made. The Costs
 "to the payment of which Causy Chetty is liable will certainly be a charge upon this fund in the
 "hands of Government, who can deduct from any part of it which may eventually have to be
 "returned to him (either upon his giving security to appear and prosecute his claims in respect
 "of it or as not being proved to have been forfeited by him) whatever shall have been
 "paid in discharge of these Costs. It is impossible for me to surmise what part of this property
 "may be proved to be forfeited by Causy Chetty, but should any part of it not be so condemned
 "or in any manner returned to him the process of the Court would attach it, if it was necessary
 "to call in such process towards satisfaction of the Costs due by him. And even if the whole of
 "this fund should be declared forfeited to Government eventually and made available in their
 "behalf the amount of these Costs would be a debt still due by Causy Chetty."

"I take the liberty of calling these circumstances to the consideration of Government with the view of satisfying the Right Honorable the Governor in Council that there are in the hands of Government even in the Treasury ample funds of Causy Chetty for paying the Costs to which he is liable, independent of the other property seized and out of which the Honorable Company's Solicitor's Bill might be paid. At the same time, in case Government see any objection to these Costs being so discharged from such fund of which I am not aware, I hope I shall stand excused, my object being only that my accounts on this matter might be settled before I quit Madras on my leave of absence should no such objection arise."

"I have the honor to acknowledge the receipt of your letter forwarding copy of a communication received by you from the Government regarding the Suit of Causey Chetty against the united Company and Mr. Sullivan."

From the Hon'ble Company's Solicitor to the Advocate Genl., 22nd October 1832.

"With a view to elucidate the enquiry directed I beg to state that in reference to the answer of Mr. Sullivan filed in April 1820 it appears that the sale proceeds of Causey Chetty's property after deducting commission and charges thereon amounted to Rupees one Lac ten thousand nine hundred and fifty eight annas four and pice one (Rupees 1,10,958 as. 4 and p. 1) and which sum Mr. Sullivan by his answer states was paid into the Collector's Treasury."

"It also appears by Mr. Sullivan's answer that the Collector had attached and was in possession of other property belonging to Causy Chetty which had not been sold at the time the answer was sworn to in 1820. In addition to the foregoing Mr. Sullivan also states that he had attached very considerable sums of money due and owing to Causy Chetty appearing by schedules annexed to Mr. Sullivan's answer to amount to (Pagodas 1,96,902-39-58) Pagodas one lac ninety six thousand, nine hundred and two fanams thirty nine and cash fifty eight; but whether those debts have or not been since realized does not appear."

"Resolved that the foregoing letter be transferred to the Revenue Department whence the necessary orders will be issued for bringing the accounts of Causey Chetty and the demands of the Government against him to an early adjustment, the Principal Collector of Coimbatore being instructed to communicate if necessary with the Advocate General."

Extract from the Minutes of Cons., under date the 16th October 1832.

"On the receipt of information from the Revenue Department as to the present state and amount of the available assets and the demand against them by the Government orders will be issued on the subject of the Costs referred to in the Advocate General's letter dated 13th October 1832."

530. Instructions were issued to the Principal Collector of Coimbatore under date 31st December 1832 for the purposing of obtaining the information required in the foregoing Minutes of Consultation.

In Cons., 31st Decr. 1832.

CANARA.

SUIT INSTITUTED AGAINST COOPPOO ROW TAHSILDAR BY ONE EDANY BEARI.

To the Acting Chief Secy. to Govt., in Cons., 23rd Augt. 1832.

531. The following letter was addressed to the Acting Chief Secretary to Government under date 23rd August.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Canara dated the 9th Instant with its enclosures."

In Cons., 23rd Augt. 1832.

"The Principal Collector reports the institution of a suit by one Edany Beari an inhabitant of Mangalore against Coopoo Row formerly Tahsildar of that Talook and others. It appears from the Principal Collector's letter that the Plaintiff having blocked up the drain leading from the Tank of the Jummah Musjid, a complaint was made to Mr. W. H. Babington then Assistant Magistrate of the District, by the Jummayet of the Mosque stating the nuisance and praying that it might be abated that accordingly upon due enquiry the nuisance being clearly proved was directed to be removed and the orders to this effect were carried into execution by the Tahsildar Coopoo Row, who in consequence is now sued for damages."

"This Act it will be observed from the enclosures in Mr. Cameron's letter has already been the subject of legal proceedings to which the officers of Government were not parties. The Tahsildar appears to have acted in conformity with the orders which he received, and not to have exceeded the limits of his duty. Whether the act complained of be legally justifiable or not the Board think that the Tahsildar, being merely an agent vested with no discretion as to obeying the orders which he received, should be borne harmless by the Government, the other defendants do not appear to be persons in the public employment. The Board are not prepared to recommend that the suit should be defended by the Government. They think that the Tahsildar should be allowed to make his own defence in the first instance and if any damages be decreed against him his claim to be indemnified can then be taken into consideration. In the mean time the Board beg to recommend that authority be granted to the Principal Collector to advance to Coopoo Row such sums as may be necessary to enable him to carry on his defence."

From the Actg. Secy. to Govt., 12th in Cons., 17th Sept. 1832.

532. In reply we received a letter from the Acting Secretary to Government to the following effect.

"The Right Honorable the Governor in Council concurs with you in the opinion that the Tahsildar should be allowed to make his own defence in the first instance and if any damages be decreed against him, his claim to be indemnified can then be taken into consideration, and that in the mean time authority be granted to the Principal Collector to advance to Coopoo Row such sums as may be necessary to enable him to carry on his defence, and you will be pleased to instruct the Principal Collector of Canara accordingly."

533. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 17th September.

GENERAL HEADS.

RELATIVE TO THE ESTABLISHMENT OF MARTIAL LAW IN THE VIZAGAPATAM DISTRICT AND IN ANY PART OF THE GANJAM AND RAJAHMUNDY DISTRICTS WHERE THE DISTURBANCES MAY BE SUCH AS TO REQUIRE THE ENFORCEMENT OF A MEASURE OF SUCH SEVERITY.

534. In a letter from Government dated 4th December 1832 were forwarded for our information and guidance the following copy of a letter which had been addressed under the same date to Brigadier General H. G. A. Taylor Commanding the Northern Division of the Army and of the Proclamation therein referred to.

From the Ag. Secy. to Govt., in Cons., 13th Decr. 1832.

"The present state of affairs in the Vizagapatam District rendering it necessary that prompt and effectual measures should be taken to re-establish the authority of Government in that District, the Right Honorable the Governor in Council has resolved that the Troops under your orders shall be employed on that service and has been pleased to determine under the powers vested in him by Section II Regulation VII 1808, to Commission and empower you

To Brigadier G. H. G. A. Taylor, Comd. Nr. Dn. of the Army Dated 4th Decr. 1832.

"to bring to immediate trial by Courts Martial all persons who may be found in arms against the authority of the Government and for punishing such persons with death if the offences of which they may be found guilty, should be of a nature sufficiently aggravated to require that such an example should be made."

"It is accordingly the desire of the Right Honorable the Governor in Council that you will on securing the persons of any Rebels proceed immediately to constitute a Court Martial of not fewer than nine officers of whom the President shall not be under the rank of Lieutenant Colonel for the trial of the prisoners; and that you will be guided by their decision in the extent of punishment to be awarded; The evidence to be taken before the Court Martial shall be invariably taken on oath, and the sentence or judgment of the Court is not in any case to be carried into execution until it shall have received the confirmation of Government."

"You will transmit through this office for the information of the Right Honorable the Governor in Council all proceedings which may take place under these orders, and where any doubt may arise in your mind respecting the offence of a prisoner, and the degree of punishment to be adjudged you will suspend your determination until you may be enabled to refer the case to Government, and obtain further instructions for your guidance providing always for the safe custody of such prisoner pending the reference."

"You will communicate freely with the Magistrates of Vizagapatam Rajahmundry and Ganjam, on all points connected with the present service and similar instructions will be sent to those officers respectively, and they will be directed to give publicity to the measure which has been adopted of the establishment of Martial Law in the Vizagapatam District and to apprise all persons in the most public manner of the consequences which will follow a perseverance in Rebellion, while you will at the same time write those persons whose crimes may not have been of a nature to exclude them from the hope of mercy, to return to their allegiance."

"I am directed to explain to you that it is not the intention of the Right Honorable the Governor in Council that the operation of Martial Law shall extend to the whole District of Vizagapatam, but only to the disturbed parts, nor to the trial of persons who may be guilty of offences of an ordinary nature not involving a connection with the Rebellion, and you will accordingly transfer all offenders of that description who may be liable to be secured under your orders, to the Civil authority, to be tried in the usual course."

"The Right Honorable the Governor in Council desires that you will in all material cases act in communication with the Magistrate of Vizagapatam whose local knowledge of affairs in that Province may be essentially conducive to the success of your operations, and the Right Honorable the Governor in Council is satisfied that you are sufficiently impressed with the importance of maintaining entire harmony and conciliation between the Civil and Military authorities to render unnecessary his particular injunctions on that point."

"The Right Honorable the Governor in Council desires that your operations may be reported to Government through this office, and that you will transmit copies of your Reports to His Excellency the Commander in Chief."

"The Right Honorable the Governor in Council would press upon your attention the policy of not commencing active operations in the Jungles till the season will permit of your doing so without seriously endangering the health of the Troops to be employed."

"Of course you will suspend the carrying into effect the powers committed to you under these instructions should the state of the District on your receipt of them no longer require the adoption of such measures."

"Whereas many evil disposed persons in the Zillah of Vizagapatam have for some time past been engaged in open rebellion against the authority of Government, the Right Honorable the Governor in Council has resolved under the provisions of Section II Regulation VII of 1808, to establish martial law in all parts of the Zillah of Vizagapatam which are or may be in open rebellion against the authority of Government and to direct the immediate trial by Courts Martial, of all persons who may be taken in arms in open hostility to the Government or in the act of opposing by force of arms the authority of the same, or in the actual commission of any over act of rebellion against the state, or in the act of conspiring with or of openly aiding and abetting the rebels."

"The Right Honorable the Governor in Council has accordingly under this date issued a commission empowering and directing Brigadier General H. G. A. Taylor the officer Commanding the Northern Division of the Army, to bring to trial by Court Martial all persons committing any of the before mentioned offences and on conviction thereof by the sentence of a Court Martial to inflict if necessary, the punishment of death by hanging them by the neck until they be dead."

"The Right Honorable the Governor in Council further declares that all persons who during the establishment of Martial Law in the said Zillah shall be adjudged by a Court Martial to be guilty of any of the crimes aforementioned, shall forfeit to the Government all properties and effects, real and personal, which they may possess within its territories at the time when the crimes of which they may be convicted shall have been committed."

"All persons therefore are hereby required forthwith to deliver up their arms and return to their allegiance to the Government."

535. In a letter from the Acting Secretary to Government under date 21st December we received the following copies of letters addressed under the same date to Brigadier General H. G. A. Taylor Commanding the Northern Division of the Army.

From the Acting Secy. to Govt., in Cons., 31st December 1832.

"The Right Honorable the Governor in Council having had occasion to reconsider the instructions with which you were furnished in my letter under date the 4th Instant for the establishment of Martial Law in the disturbed parts of the Vizagapatam District has been pleased to modify the orders conveyed in para 2 thereof by which you were directed not to carry into effect any sentence or judgment of a Court Martial till it shall have received the confirmation of Government."

"I am directed therefore to acquaint you that in modification of the instructions above cited the Right Honorable the Governor in Council grants you authority under the power vested in him by Section III Regulation VII 1808 to carry into execution without a previous reference to Government for confirmation any sentence of a Court Martial constituted, and acting conformably to those instructions but you will of course make an immediate report to the Government through this office of any sentences which may be so carried into effect."

"With reference to my letter to you under date the 4th Instant I am directed to acquaint you that the Right Honorable the Governor in Council deems it of importance that you should be also vested with the power in communication with the Civil Commissioner Mr. Geo. Rupell to proclaim Martial Law in any part of the Ganjam and Rajahmundry Districts where the disturbances may be such as to require the enforcement of a measure of such severity. The necessary proclamations are accordingly herewith forwarded, and in the event of your carrying into

To Brigadier General, dated 21st Decr. 1832.

"operation the power hereby vested in you, I am directed to desire that you will conduct your proceedings conformably to the instructions conveyed to you in my letter of the 4th Instant in respect to the establishment of Martial Law in Vizagapatam and to the modified instructions addressed to you under this date, and you will not fail to make an immediate report to Government through this office in the event of your being obliged to have recourse to the establishment of Martial law either in the Rajahmundry or Ganjam Districts."

APPOINTMENT OF MAJOR JAMES NASH TO THE COMMAND OF THE SIBBENDY CORPS
IN THE GANJAM DISTRICT.

536. In a letter from the Acting Secretary to Government dated 7th December 1832 we received the following copy of a letter which had been addressed under that date to Major James Nash of the 42nd Regiment N. I.

"The G. O. by Government under date the 30th November 1832 will have apprized you of your appointment to the command of the Sibbendy Corps in the Ganjam District and I am directed by the Right Honorable the Governor in Council to request that you will immediately proceed to Ganjam and await the instructions which will be transmitted to you at an early period for your guidance in the discharge of the duty for which you have been selected."

APPOINTMENT OF MR. F. W. ROBERTSON PRINCIPAL COLLECTOR OF BELLARY TO BE A
COMMISSIONER IN GANJAM.

537. We received in a letter from Government dated 23rd November the following copy of a letter which had been addressed under the same date to Mr. F. W. Robertson Principal Collector of Bellary.

"The present disturbed state of the Northern Circars and especially of the Ganjam province has led the Right Honorable the Governor in Council to take the subject into his most serious consideration and he feels satisfied that the evils inherent in the present system can best be discovered, and remedied by the appointment of a Special Commissioner to report upon the state of affairs in that District. The Right Honorable the Governor in Council has been pleased to select you as eminently qualified to carry his views and wishes into effect, and has appointed you accordingly to be Commissioner to report upon the causes of the unsettled state of affairs in the Ganjam province, and I am directed therefore to request that you will on receipt of this communication proceed to the Presidency delivering over charges of your District to Mr. Glass the Sub Collector."

"You will be hereafter furnished with special instructions relating to the Commission to which you have been appointed."

"Bearers will be ready for you on receipt of this letter at the several stages from your District to the Presidency the charge for which will be defrayed by Government."

538. We received in a further letter from Government dated 14th December the following copy of a letter which had been addressed under the same date to Mr. F. W. Robertson Principal Collector of Bellary.

"The Right Honorable the Governor in Council having been led to take into consideration the unsettled condition of the Countries adjoining the District of Bellary and being satisfied that under the present prospect of a scarcity of food and the spirit of insubordination which such an event will be calculated to engender your absence from the Bellary District would, from your long residence there and perfect acquaintance with the disposition and character of the people, be a great public inconvenience he has been pleased to resolve that you be relieved from the duty of Commissioner at Ganjam, and requests that you will return without delay to Bellary and resume charge of the District."

APPOINTMENT OF MR. RUSSELL SENIOR MEMBER OF THE BOARD TO BE A COMMISSIONER TO REPORT
UPON THE PRESENT STATE OF THE GANJAM AND VIZAGAPATAM DISTRICT.

539. With reference to our Proceedings dated 29th October we received in a letter from Government under date 14th December the following copy of a letter which had been addressed under the same date to G. E. Russell Esq., Senior Member of our Board.

"I am directed to acquaint you that the Right Honorable the Governor in Council has been pleased to appoint you to be a Commissioner to report upon the present state of the Ganjam District, and I am further directed with reference thereto to transmit to you the accompanying copy of a letter from the Collector of Ganjam with copy of the proceedings of the Board of Revenue thereon and to furnish you with the following observations relative to the important duty with which you have been entrusted."

"You will be pleased to make the affairs of the Purla Kemeddy Zemindary the first and immediate object of your attention, you will endeavour to trace out the exciting cause of the disorder which has so long prevailed and continues to prevail in that Zemindary, and you will suggest what in your opinion may be the measures best calculated to remedy such a condition of affairs, and to ensure for the future the tranquillity of the Country and the due realization of the Revenue."

"The Bissoyes and Town Peons are those who appear to be the chief instigators of outrage and aggression. You will report particularly as regards this class as to the practicability and effect of resuming the lands held by them and whether the Cuttoobady is at present payable to the Government or to the Zemindar. You will state the measures you would consider it advisable to adopt to secure the services of such men towards the preservation of tranquillity."

"It appears that thirteen of these persons are now in Custody, you will be pleased in communication with the Magistrate to ascertain the specific charges against those individuals and what evidence may be forthcoming against them, whether it is in your opinion sufficient to establish their guilt in a Court of law and if not, what course you would recommend as proper to be pursued regarding them, and also whether you consider in such case the public interests and the object of the Commission would be promoted by their removal from the District to some distant station."

"The general state of the Ganjam District will next demand your attention, and require your most serious consideration, and the Right Honorable the Governor in Council will expect to receive your full and unreserved opinion as to the system past and present of the Revenue and Police administration especially as regards the Hill Zemindaries."

"I am directed to transmit to you the accompanying copies of letters noted in the Margin and also copy of a letter of instructions addressed to Brigadier General Taylor, Commanding the Northern Division of the army and copy of a proclamation which has been issued establishing Martial Law in the disturbed parts of the Vizagapatam District you will be pleased to make the affairs of this District and especially the circumstances immediately connected with the rebellion of Veerabadrarauze the subject of your consideration and enquiry after the termination of the Commission in the Ganjam District, and you will consider these instructions in the powers they confer on you as applicable, equally to the Vizagapatam as to the Ganjam District. But I am directed at the same time to request that if in your progress to Ganjam through the Vizagapatam District you should have an opportunity from local inquiry to offer any suggestion in regard to the present state of affairs in that District, you will submit such suggestions without delay for the consideration of Government."

"With reference to the observations and suggestions of Mr. Commissioner Thackeray in his report to Government of the 15th February 1819 (Para 89 to 116) and to those also contained in his report in Goomsur of the 30th March 1819 I am directed to request you will submit your sentiments fully and explicitly and suggest at the same time any new measures which may occur to you as expedient and salutary."

"You will be pleased to understand that though a very important object of your appointment be the immediate restoration of tranquillity in Kemedi, yet the main design is, by discovering the real source, from whence has arisen the state of anarchy and disorder which has existed for years past, and still exists in that; and the Vizagapatam portion of Northern Circars, to establish a system which shall secure permanently the just authority of Government the realization of its revenue and the general tranquillity of the Country."

"You will be pleased to report upon the general question of the most advisable course to be pursued towards realizing arrears of Revenue of the Hill Zemindaries whether by sale, or by attachment. The Right Honorable the Governor in Council is aware that in the more inaccessible Zemindaries the attachment is merely nominal, but you will state your opinion whether in the event of a sale of a Zemindary and its purchase by Government the Circar management on its own account might be more effectual than when the same Establishment is employed in its management for the Zemindar. When a Zemindary is only attached the interests of the Zemindar's family is kept alive, and is calculated to prove a fruitful source of discord among the several members of it. The Right Honorable the Governor in Council hopes that when a better system has been established the Zemindars will not be backward in the payment of their tribute. Mr. Thackeray particularly states in the 16th Para of his report of the 15th February 1819 that the Rajahs with all the faults imputed to them do not appear unwilling to perform what they consider their allegiance requires so long as they are treated with justice they seem ready if they can to pay their Peshcush."

From the Ag. Collector and Magistrate of Vizagapatam, dated 24th July 1832 with two Enclosures, Consultation 3rd August.
From the Acting Secretary to the Board of Revenue, dated 6th August 1832, Consultation 17th do.
From do. do. do. 9th do. } 24th Augt.
To the Board of Revenue, dated 24th do. }
From the Magistrate of Vizagapatam, 26th Sept. 1832, with 3 Enclosures, Cons., 5th Octr. 1832.
From do. do. 29th do. do. with 2 Enclosures, Cons., 9th Octr. do.
From do. do. 6th Novr. 1832 with an Enclosure.
To do. do. 16th do. do. Cons., 16th Novr. 1832.
To the Magistrate of Ganjam and Rajahmundry, dated 16th do. do.
From the Acting Collector of Vizagapatam, dated 16th May 1832, with an Enclosure.
From the Magistrate of do. 1st Novr. 1832 with an Enclosure, Cons., 4th do.
From the Acting Adjutant General of the Army, dated 4th Decr. 1832, with 2 Enclosures.
From Brigadier General H. G. A. Taylor, Commanding Northern Division of the Army, dated Decr. 1832.
To Brigadier General Taylor, Commanding Northern Division of the Army, dated 4th Decr. 1832.
Proclamation, dated 4th Decr. 1832, Consultation 4th December.

"The last point to which I am directed to draw your attention is the expediency or otherwise of re-establishing the Corps of Hill Rangers or any other Corps of Military Peons for Hill service distinct from the armed Sibbendy of the District. On this subject you will be pleased to submit your sentiments fully."

"The Right Honorable the Governor in Council grants you authority in any case of emergency where the public good may require the adaption of prompt and immediate measures to act upon your own discretion and responsibility but the Right Honorable the Governor in Council relies with confidence that the power thus vested in you, will be exercised with caution and only in cases where a previous reference to Government would be prejudicial and perhaps defeat the object to be attained."

"The Right Honorable the Governor in Council empowers you also to call in the aid of the Military authorities without a previous reference to Government whenever you may deem such a measure to be advisable."

"The Right Honorable the Governor in Council grants you authority should an emergency arise calling for the adoption of the measure and where the delay of a reference to Government would be calculated to defeat the object to be attained to proclaim Martial law (for which the necessary proclamation is herewith furnished) in any part of the Ganjam District the state of which you may consider to require it, but you will of course communicate with General Taylor Commanding the Northern Division of the Army in the event of such a step being necessary and you will also be pleased to make an immediate report to Government."

"The Right Honorable the Governor in Council grants you authority to offer rewards not exceeding in any case the sum of 5,000 Rupees for the apprehension of any notorious Rebel or other Sirdar whose apprehension you may consider to be desirable and requisite, and which cannot be effected by ordinary measures."

"I am directed to apprise you that the Right Honorable the Governor in Council has been pleased to appoint an European Officer to the Command of the Sibbendy Corps in the Ganjam District and has selected Major Nash of the 42nd Regiment Native Infantry for that Duty, you will be pleased to issue such instructions to Major Nash while employed on this service as may appear to you expedient, and necessary and Major Nash will be directed to conform to any orders he may receive from you on the subject."

"You will correspond directly with the Government and employ such Establishment of Native Servants as may be necessary."

"You will continue to draw your full allowances as Senior Member of the Board of Revenue, and any extra expenses incurred by you in consequence of your appointment as Commissioner will be paid by Government on your submitting a Bill for the amount."

MINUTE OF THE PRESIDENT IN COUNCIL RELATIVE TO A LIMITATION OF THE TAX ON LOOMS AND THE ABOLITION OF THE TOBACCO MONOPOLY.

540. In a letter from the Acting Secretary to Government dated 26th September we received the following Extract from the Minute of the President under date 25th August together with the resolution passed thereon.

From the Acting Secy. to Govt., in Cons., 5th Octr. 1832.

Para 10. "I am sorry to say that considerable distress prevails in Tinnevely. That District perhaps of all others, not excepting even Bellary has suffered most from the cessation of the Company's investment. Bellary was a loser from that cause only in an agricultural point of view for there was not much cloth manufactured there, but Tinnevely both grew the

"raw material and a considerable quantity was wrought from its own looms. Coimbatore is in precisely similar a situation and likewise Salem. In the last mentioned district there was a considerable ferment amongst the weavers last year who assembled in bodies, and

"proclaimed their resolution to pay no more Moturpha, and I was apprehensive that the same spirit might extend to Coimbatore on one side and North Arcot* in the other, but I trust that

* N. B.—In North Arcot is the large manufacturing Town of Wallajahnugger which is noted for its fabrick of Cloth and Carpets.

"the explanation given to the weavers have satisfied them that the distress is beyond the control and remedy of any measures of this Government. The mere possession of a loom ought not I think to subject the owner to tax, and he should be exempt unless he actually works it. If we insist upon an assessment on every loom whether

"it is worked or not, the only alternative left to the Weavers is to destroy it. There is no fear of much fraud being committed or of cloths being manufactured on looms not entered in the public accounts because it is the interest of all the other weavers to prevent any escaping a contribution which they pay themselves, and therefore they would always be glad to expose attempts to evade the tax. This is the proper plan I think to be pursued any other course unites those who ought to pay with those who ought not, and when all make a common cause and loudly clamour against what they term an unjust imposition it is impossible to determine the question without either sacrificing a large proportion of revenue, or collecting it unequally and unjustly."

18. "The Revenue from Tobacco has likewise continued nearly the same. Seven lacs was the result of the first year of our accounts of this monopoly in 1813-14 and the last two have given respectively eight lacs and eleven thousand, and six lacs and twenty ninthousand. Much has been written upon the subject of the Tobacco monopoly and it requires still further consideration. The Board and the Honorable Court have been put in full possession of every thing relating to it, and I am strongly of opinion that something should be done to relieve our native population from the operation of a system which is harsh in character and is distinguished by the worst features of a monopoly. Tobacco is regarded in Malabar as a necessary of life, and knowing how essential its regular and abundant supply is to the inhabitants of that Coast, we have with the view of turning their necessities into a large source of revenue imposed the strictest prohibitory regulations regarding the growth and sale of this article in the neighbouring district of Coimbatore, from which the supplies of a great part of the Western Coast are drawn. We have by this measure been constrained to desert one of our own avowed maxims of policy that every Ryot should be free to make what use he pleased of his land and the produce of it after

* See the proceedings in the cases of the corrupt servants of the two last Collectors of Coimbatore Mr. Garrow and Mr. Sullivan.

"paying the Government dues. We expose him to the most vexatious interference of the different grades of sircar servants, unless he avoids it by a bribe,* and he has often likewise only this alternative to prevent his Tobacco being condemned and rejected at the depots, he pays a high assessment upon those soils which are fitted for the cultivation of this plant, but instead of going into the market and disposing of it for the best price it will fetch, he is obliged to carry the whole of it to the Collector's depot and trust to the consideration of an authority, whose interest it is (in order to procure a large net revenue) to place the lowest possible valuation upon it to ensure him a remunerating price. But in addition to the real and substantial loss which the Ryott sustains by this process

See the explanation given by the present Acting Collr. Mr. John Thomas of the nature of these Vexations.

"he is subject, as must be obvious to a series of vexations and annoyances, which are perhaps productive of no less personal inconvenience than what I have above described is of pecuniary detriment. Besides however, the private suffering which has been thus inflicted upon the Ryots of Coimbatore, we have fostered the growth of a great public evil for the enormous monopoly price has held out such encouragement to illicit traffic that we have by this policy organized amongst the hardy inhabitants of the Western Coast a resolute and reckless band of smugglers who drive their Trade with success through the difficult mountainous defiles which separate Malabar from Coimbatore, and in the occasional conflicts which have occurred between them and our Peons have proved themselves too formidable to be lightly molested. We are by this step continually rearing up a fresh body of men who live in open defiance to our laws and power, and who from their long habits of successful resistance to us, have imbibed so undisguised a contempt for our authority that they would prove dangerous partizans in any cause which they might espouse if unfortunately a commotion should happen in a Country which from local peculiarities and the character of its population is easily excited and prone to disorder. This evil has certainly been in some degree checked by the ready access opened from the Neilgherries into Malabar and Coimbatore and when the Koondah Pass shall have been completed I have no doubt that Mr Huddleston's contemplation of the good effect to be expected upon the revenue and upon the lawless Habits of the smugglers will be realized. The revenue derived from the Tobacco monopoly as it exists at present is so large that I am afraid the Company cannot consent to abandon it, but they might by reducing the price give it to the people at a more reasonable rate as well as discourage the contraband trade by diminishing its profits, and by increasing the number of Armed Peons for a short time to such an amount as would overawe the smugglers; for if one or two parties of them could be subdued and be made examples by public punishment on the roads much might yet be effected. The Company might lose at first perhaps half the revenue which they now derive from the Tobacco but this would be replaced by degrees by the increase of consumption by augmented cultivation and by reduction of Preventive Establishments. I say half because certainly the monopoly price ought to be reduced by at least that much before we can hope for success. I shall endeavour to ascertain what proportion the whole quantity of Tobacco smuggled into Malabar bears to the whole quantity consumed which will be the best means of forming a probable Estimate of what might be the consequence of the proposed diminution of price. It has been observed above that although an increased import has been laid on salt, the revenue from it has augmented in the same ratio, and perhaps it may be necessary to explain why a different result should ensue on the item of Tobacco this may be easily done by considering the facility with which a Ryott can dispose of part of his produce to the smuggler without the possibility of detection, the ease with which through a long line of difficult jungle it is transported to the coast and its great value (measured by the monopoly price) compared with its bulk. Tobacco is grown in several parts of a large district and the distribution of its produce must depend mainly upon the cultivation. Salt is manufactured only at particular spots by licensed individuals and under the eye of the Government officers. The transit of salt except by sea (which can seldom much avail the smuggler because the population of the coast is inconsiderable compared with the interior) is highly expensive in proportion to the value of the commodity. A single bullock load of Tobacco successfully run fully compensates the risk. Salt can seldom be manufactured clandestinely without the grossest connivance whereas Tobacco can be openly grown on any soil which admits of its culture. Finally the monopoly of salt affects the whole population of British India, and though the tax is high, it comes to the consumer's door for a mere trifle. The monopoly of Tobacco is confined to a single district, in which alone of all our provinces it is accounted a necessary of life. The best sort is not always procurable, but both good and bad are sold at an exorbitant rate. I have said that we

"might lose half the revenue at present derivable from this source by the reduction of price suggested, but although we might prepare ourselves for such a defalcation I do not think that it could ever amount to that sum; for the decrease of price would ensure its increased consumption, and the diminution of smuggling would send the inhabitants to the licensed shops for their supplies instead of to the retreats of the contraband dealers, but above all, the measure would be highly acceptable to the people. It would silence much clamour and remove those angry feelings which of late years have impressed the inhabitants with a belief that the interests of the Government were incompatible with their prosperity. The Board are aware that almost the first measure which I proposed after arriving in this Country was to assure the people that the faith of Government which stood pledged with respect to the assessment of the pepper vines should be scrupulously upheld, and I have reason to believe that that step saved the Country from a very serious commotion, and there can be no doubt that a reasonable relaxation of the Tobacco monopoly would have the same beneficial effect in augmenting the comforts and exciting the gratitude of the people and thereby promote the tranquillity of this important Province."

Extract from the Minutes of Consultation, 26th Sept., 1832. "Resolved that an Extract from Para 10 be transmitted to the Board of Revenue with directions to instruct Collectors that the tax on Looms is to be limited to those in actual employ."

"Resolved also that copy of Para 18 be transmitted to the Board of Revenue with instructions to submit their sentiments on the subject of the proposed abolition of the Tobacco monopoly."

REGARDING THE DIFFERENT SYSTEMS OF REVENUE.

541. In obedience to the instructions contained in a letter from the Acting Secretary to Government dated 29th November 1831 to submit a concise statement exhibiting the several modes of settlement that have been introduced into the different Districts under this Presidency since the year 1802, we on the 8th March 1832 submitted in reply the following letter with its accompanying statements.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Wheatley's letter of the 29th November desiring them to prepare and submit a concise statement exhibiting the Several modes of settlement which have been introduced into the different districts under this Presidency since the year 1802 specifying in what respects they have been favorable or otherwise to the prosperity of the respective divisions."

"The Board direct me to submit to the Right Honorable the Governor in Council the accompanying statement * shewing the different systems of revenue administration that have prevailed in the several Districts subject to this Presidency since the period abovementioned and the average amount of the annual collections under each system."

"In respect to the permanent settlement the Board direct me to state that it has fallen under their observation that in those Districts where the mode of collecting the revenue through the instrumentality of Zemindars had been in operation previously to our obtaining possession of the Country and was merely continued by us the system has been found generally speaking to answer tolerably well though it cannot be said that it has produced any marked improvement in the circumstances of the people or the state of the Country. But in cases where Zemindars or Mootadars have been created by

"the Company's Government the system has certainly neither conducted to the prosperity of the people nor the security of the public revenue. In almost every district where Zemindaries or Mootahdaries have been thus created many of them have been sold for arrears of revenue and in the districts of Chingleput, Salem and Madura in particular the greater number have been brought again under the management of the public officers by being purchased by Government when put up to sale on that account. The Statement* now submitted exhibits a comparison of the amount of Revenue at present collected in the several Districts which were permanently settled by the Zemindars or Mootadars and by the officers of Government."

"The Board beg further to state that the Village lease system of which a trial was made in most of the Districts not permanently settled, first for three years and afterwards for ten, is generally admitted to have proved on the whole and as it was actually administered rather injurious to the prosperity of the Country than the contrary whilst the Ryotwar mode of management which in different degrees of improvement now generally prevails throughout those Provinces is considered to be in its tendency as a system favorable to the industry and happiness of the mass of the people and to the resources of the State."

"These are the opinions of the Board as to the effects of the several modes of settlement in respect of the prosperity of the districts where they have been acted on. But it will doubtless occur to the Right Honorable the Governor in Council that however essential it may be and is that the land revenue, whatever the exigencies of the state may require it to be in amount, should be assessed regulated and collected according to a good system; this alone is not sufficient to secure the prosperity of the Country and the happiness of the people and where the effects of many causes are blended together in the result it is difficult to adduce clear experimental evidence of what may fairly be ascribed to one of them and hazardous to predict what practical consequences will ensure from it in future however confidently its tendency may be regarded as beneficial."

"The Board consider it necessary to explain in reference to the reduced amount of collections in the Districts of Bellary, Cuddapah and North Arcot since the Ryotwar system was

again resorted to in them that generally speaking the Country reverted to the immediate management of the officers of Government in a deteriorated state occasioned by an overstraining of its resources during the rents more particularly in the earlier years, and that it has been since found necessary to make remissions in the assessment of those Districts; in the two former to the extent of from 25 to 30 per cent. and in the latter to the amount of 12½ per cent. The Memorandum noted in the Margin exhibits the collections during the earliest and latest years of the leases in the Provinces in question."

	Fusly.	Collection.
Bellary.	1222	25,11,360
	1223	26,26,311
	1230	22,74,267
	1231	23,22,252
Cuddapah.	1221	18,30,290
	1222	21,62,792
	1223	21,37,364
	1229	22,92,819
	1230	23,44,032
N. D. of Arcot.	1218	24,06,107
	1221	19,45,422
	1222	22,37,942
	1229	22,27,545
	1230	22,44,585

"The remissions in Bellary and Cuddapah mentioned in the preceding paragraph had been proposed by Sir Thomas Munro so long ago as in 1807 as a measure that would promote the prosperity of those Districts when carried into effect a few years since it was deemed absolutely necessary for the purpose of arresting their decay and of restoring them to their former condition."

A.

Districts not Permanently settled.

Names of the Zillahs.	Mode of Settlement.	From Fusly.	To Fusly.	Total.	Average Collections.		Remarks.
					Rs.	A. P.	
Bellary.	Ryotwar	1210	1218	9	23,26,321	8 4	
	Triennial Lease	1219	1221	3	25,75,625	15 11	
	Decennial Lease	1222	1231	10	25,12,283	9 2	
	Ryotwar	1232	...	1	23,71,426	9 6	
		1233	1240	8	20,86,770	9 10	6,01,027-4-0 average of annual amount of fixed remission from $\frac{1}{4}$ to $\frac{1}{2}$ per cent.
Cuddapah.	Ryotwar	1210	1217	8	21,99,442	11 3	
	Triennial Lease	1218	1220	3	25,01,459	9 9	
	Decennial Lease	1221	1230	10	22,85,495	0 6	
		1231	...	1	21,04,355	14 8	
	Ryotwar	1232	...	1	21,87,921	0 9	
		1233	1240	8	18,82,318	6 6	5,90,771-11-9 do. do.
N. D. Arcot.	Ryotwar	1211	1217	7	21,45,668	3 9	
	Triennial Lease	1218	1220	3	23,78,309	2 5	
	Decennial Lease	1221	1230	10	22,19,456	15 1	
		1231	...	1	23,53,508	15 10	
	Ryotwar	1232	...	1	24,86,596	1 4	
		1233	1240	8	19,80,054	4 3	1,03,393-5-1 average of annual amount of fixed remission in the Talooks North of the Polur at $12\frac{1}{2}$ per cent.
S. D. Arcot.	Ryotwar	1211	1217	7	17,46,767	1 6	
	Triennial Lease	1218	1220	3	19,11,640	5 9	
	Decennial Lease	1221	1230	10	17,95,842	5 11	
	Ryotwar	1231	1240	10	18,60,705	10 4	

Names of the Zillahs.	Mode of Settlement.	From Fusly.	To Fusly.	Total.	Average Collections.		Remarks.
					Rs.	A. P.	
Tanjore.	Aumanie	1210	1213	4	31,39,291	10 8	
	Rented for one year	1214	1216	3	30,82,821	14 10	
	Triennial Lease	1217	1219	3	34,89,711	2 8	
	1st Quinquennial Lease	1220	1224	5	32,46,875	14 2	
	2nd do. do.	1225	1229	5	32,14,718	8 0	
	Rented for one year	1230	1231	2	31,15,534	11 9	
	Standard	1232	1240	9	35,56,362	12 7	
Trichinopoly.	Ryotwar	1211	1219	9	16,10,377	13 9	
	Triennial Lease	1220	1222	3	16,49,626	6 6	
	Decennial Lease	1223	1230	8	14,41,716	8 4	
	Ryotwar	1231	1240	10	14,02,397	0 3	
Tinnevely.	Aumanie	1210	1217	8	21,50,077	15 0	
	Triennial	1218	1220	3	21,62,219	5 10	
	Aumanie	1221	...	1	17,53,716	5 2	
	Decennial Lease	1222	1231	10	18,82,690	7 6	
	Aumanie and Standard	1232	1240	9	18,32,844	9 3	
Nellore.	Ryotwar and Aumanie	1210	1218	9	15,72,341	8 4	
	Triennial Lease	1219	1221	3	18,99,136	0 0	
	Decennial Lease	1222	1231	10	18,40,038	1 7	
	Ryotwar	1232	1240	9	19,56,426	8 7	
Coimbatore.	Ryotwar	1210	1217	8	20,95,077	1 8	
	Triennial Lease	1218	1220	3	21,23,769	9 6	
	Ryotwar	1221	1222	2	17,79,196	2 5	
	Decennial Lease	1223	1224	2	17,56,495	0 3	
	Ryotwar	1225	1240	16	22,17,004	10 4	

B.

Districts permanently settled.

	Permanent Settlement.		Rented.		Anmany.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Ganjam ...	5,97,830	0 0	160	14 6	2,60,200	6 1	8,58,191	4 7
Vizagapatam ...	11,30,663	8 0	...	...	51,786	6 6	11,82,449	14 6
Rajahmundry ..	16,42,924	2 11	...	...	2,36,901	11 10	18,79,825	14 9
Masulipatam ...	9,55,115	0 0	6,688	8 0	...	...	9,61,808	8 0
Guntoor ...	12,23,458	7 7	...	...	2,03,381	0 4	14,28,839	7 11
Chingleput ...	2,76,605	1 5	508	12 0	5,41,672	4 2	8,18,786	1 7
Salem ...	5,89,633	6 0	...	...	11,29,531	14 0	17,19,165	4 0
Madura ...	7,24,111	15 1	...	...	8,62,774	4 4	15,86,886	3 5
Canara ...	...	...	...	...	13,57,701	4 6	13,57,701	4 6
Malabar ...	15,000	0 0	2,000	8 1	15,08,751	7 6	15,32,811	15 7

REGARDING THE EXPEDIENCY OF RESTRICTING THE LIABILITY OF PUBLIC OFFICERS TO PROSECUTION UNDER REGULATION IX OF 1822 TO A CERTAIN TERM, AFTER WHICH THEIR RESPONSIBILITY FOR ACTS COMMITTED IN A PUBLIC CAPACITY SHOULD CEASE.

To the Chief Secy. to Govt.,
in Cons., 2nd January 1832.

542. The following letter was addressed to the Chief Secretary to Government under date 2nd January 1832.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Nellore requesting instructions whether under the opinion expressed in the 7th paragraph of Mr. Secretary Chamier's letter of the 10th August 1827, a sentence passed by his predecessor under Regulation IX of 1822 on a late Tahsildar in his District upon conviction of having received bribes, should not be annulled, as the individual was brought to trial subsequently to his having been dismissed from the service."

"The late Government in commenting on the misconduct of the former Shorishtadar of Nellore, in the 7th para of the letter referred to by Mr. Whish, remarked incidentally that "the Principal Collector committed an error in accepting the resignation of this servant as he has thereby deprived himself of the power of proceeding against him under Regulation IX of 1822." "The Board beg respectfully to represent that in practice an opposite construction of the Regulation has been acted on, and that in one instance that practice has received the sanction of Government. The Board alluded to the case of the late Sherishtadar and Deputy in Tanjore who after dismissal were first tried by the Principal Collector of that District under Regulation IX of 1822, and afterwards by a Commissioner specially appointed by Government under the same Regulation. But the attention of the Board having been called by Mr. Whish's letter to the opinion conveyed by the above remark they think it right to submit the question for the orders of the Right Honorable the Governor in Council in order that it may be set at rest. In the meantime Mr. Whish has been instructed to forward to the Board the proceedings on the particular case to which his letter relates."

Sanctioned by Govt., 11th July 1826 in Diary, Cons. 20th do.

To the Pl. Collr., 15th Decr. in Cons., 15th do. 1831.

"It appears to the Board that the liability of a servant to punishment under the provisions of Regulation IX of 1822, is not affected by his dismissal from or resignation of office, previously to his being brought to trial. All that seems to them to be necessary in order to determine that a party accused of any of the offences described in that Regulation is amenable to the Collector's jurisdiction under it, is that, at the time of the commission of the offence with which he is charged, he belonged to one or other of the classes and descriptions of persons mentioned in the third Clause of Section II. It does not appear to them to be requisite that the party at the time of trial should be in the same situation. That it is not the intention of the Regulation to require that he should, seems evident from this, that it would in that case be extremely difficult, if not absolutely impossible, ever to carry its provisions into effect with respect to some of the descriptions of persons for whom it declares them to have been designed; and consequently that so far it would be entirely futile."

"In the second class of persons declared to be subject to the Collector's authority by Clause the 5th, Section II of the Regulation in question are included "all Head inhabitants, Curnums and their Gomastahs or persons doing duty for them." "Now it is evident that the persons coming under the latter description cannot be doing duty for others whilst in the custody of the Collector either previous to or during trial. Again in the third class are "all persons not on the public establishment, whether being in the private service of a Collector, Sub-Collector or Assistant to a Collector, and pretending to act under his or their authority or whether assuming the character of public officers" &c. "These persons therefore, if it is necessary that the description should apply to the condition of the accused at the time of trial, can at pleasure absolve themselves from liability by the relinquishment of the pretension they had made on the character they had assumed."

From the Acting Secy. to Govt., in Cons., 23rd Jan'y. 1832.

543. The following reply was transmitted to us by the Acting Secretary to Government under date 18th January 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter dated the 2nd Instant, No. 3; and to acquaint you that upon a reconsideration of the question, the Right Honorable the Governor in Council is of opinion that a Native Servant by having been deprived of, or relinquished office, is not, in virtue of such discharge or resignation exempt from liability to the penalties prescribed by Regulation IX of 1822 and entirely concurs in your opinion and reasoning upon the subject. He therefore considers that it would be inexpedient to annul the sentence passed by the predecessor of Mr. Whish on a late Tahsildar in his District."

"The Right Honorable the Governor in Council is of opinion that the liability of public officers to prosecution under this Regulation should not extend to an indefinite period, but ought to be restricted to a certain term, beyond which their responsibility for acts committed in a public capacity should cease. The security of Government and the general interest do not appear to require that such period should be prolonged beyond a reasonable time, and after its expiration a servant ought to be released from the apprehension of prosecutions which, occurring long subsequent to the commission of the acts charged, would fail to operate as salutary examples, and would often tend to nothing but the revival and gratification of old animosities."

"The Right Honorable the Governor in Council requests your sentiments upon this subject, and particularly as to what period you would think it advisable to limit the liability to prosecution. It is not of course intended that proceedings which may have commenced within the specified interval should be stayed at its expiration but merely that no new case shall be placed upon the files of a Court subsequently to the restricted term."

544. A copy of the foregoing correspondence was transmitted to the Principal Collector of Nellore on the 23rd January 1832.

545. On the 10th April 1832 we submitted to Government the following Extract from our Proceedings under date the 19th March.

Proceedings, in Cons., 19th March 1832.

20 in Cons., 29th December 1831.

18th in Cons., 23rd Janry. 1832.

Read again the letters from the Secretary to Government noted in the margin.

The Board are called on to state their sentiments regarding the expediency of restricting the liability of public officers to prosecution under Regulation IX of 1822, to a certain term, after which their responsibility for acts committed in a public capacity should cease, and more particularly the Board are desired to suggest the period to which it would, in their opinion, be advisable that that liability should be limited.

The Board resolve to recommend that the liability of persons of any of the several classes specified in Clause 3 Section II of Regulation IX of 1822 to prosecution under that Regulation, be restricted by a provision that the prosecution must be instituted within the term of twelve months from the Commission of the act charged. They do not propose that in cases where proceedings under that Regulation may have been instituted within the limited term of twelve months, the inquiry, if not completed, should be broken off at the expiration of that period; but in order that no person may be deprived of the fair benefit of the restriction, by the means of receiving a complaint against him within the allowed period, and afterwards delaying, without necessity, and for an unreasonable time, to bring the inquiry into the case to a close, they think it should be further required that the sentence by the Collector or other officer conducting the trial should be passed within six weeks after the expiration of the above mentioned term of twelve months.

That it is necessary to guard against evasion of the restriction or defeat of its object, through protraction of the proceedings, the Board are fully satisfied, from facts which have passed under their review. Indeed the long periods during which trials under this Regulation have been kept pending over accused persons have convinced the Board that a further step is necessary for the purpose of fixing a reasonable limit to the duration of such inquiries. They would recommend therefore that the authority given by Clause 1st Section XIII of the Regulation, to keep under restraint persons against whom inquiries may have been instituted may be restricted so as to warrant such restraint, previously to the Collector's decision, for no longer period than 2 months. When it is considered that all enquiries under this Regulation ought to be *Summary*, that its particular object is to check the misconduct of public Native Servants, and of persons pretending to act under public authority, and that other, and certainly not less appropriate means of seeking redress are open to all who may have been injured by the acts of persons amenable to it, the Board cannot anticipate any objections to these restrictions.

In the 4th para of the communication from the Sudr Udalut to Government, a copy of which was received by the Board in Mr. Secretary Wheatley's letter of the 20th December last, it is recommended that no Suits shall be admissible in the Courts of Adawlut under Section XVI Regulation IX of 1822 unless they are preferred within three months from the date of the delivery of the order under the hand of the Secretary to the Board of Revenue, described in the latter part of Clause 2 Section VI Regula-

tion VII of 1828. And in the concluding paragraph of the same letter a suggestion is offered of "the expediency of limiting specially the period within which prosecutions may be instituted against public officers for acts done in their official capacity."

From the terms in which this suggestion is expressed it would seem to have general reference to all such prosecutions under whatever Regulation they may be instituted. But it is only of the recommendation relative to suits instituted under Section XVI Regulation IX of 1822 that the approbation of Government has been expressed. The Board will therefore confine their consideration to those suits.

The present state of the law in regard to suits under [or rather of the description referred to in] the Section just named has been settled in the same communication from the Sudr Udawlut; and if in cases tried by Collectors or other officers, and where the sentences are, on appeal to the Board, left undisturbed, the convicted parties, besides the right of a further appeal to a Court of Adawlut, are to be allowed to retain the power of instituting and prosecuting direct suits against the officers who have tried them, and that too on the mere ground of alleged error in the decision, it is certainly highly expedient that the time within which such power may be exercised should be limited. Indeed the Board consider it quite clear that it cannot be made too short.

The Sudr Udawlut's interpretation of the Regulation is not to be disputed by the Board. But it is proposed by the Judges of that Court that some alteration should be made in the law, and the Board have no doubt but it is the desire of Government that their opinion should be stated fully and freely in regard to the changes advisable to be made in it. In this belief they feel themselves called on to state their persuasion that the power now possessed by a convicted party of instituting, on the mere ground of an alleged error, a suit against the officer who tried him, should be entirely taken away. It is a general principle of jurisprudence, that no person should be subject to responsibility on account of any act done by him in the exercise of judicial functions vested in him, except for corruption or wilful injustice, and the Board see no reason why the benefit of this principle should be withheld from the officers who conduct inquiries under the provisions of Regulation IX of 1822. If it should be said, that those officers are not actually held responsible, but that in all such suits against them the Government must be the real defendant, and the proceedings be of the nature tho' not in the form of a trial in appeal; it is obvious that, viewing those suits in this light, the power of instituting them is not less unnecessary, and scarcely less objectionable. Where after one appeal to the Board, another appeal, in the regular form of an appeal, to a Court of Adawlut is allowed there can be no good reason for also allowing an appeal in the guise of an original suit.

The Sudr Udawlut have given their opinion that when an appeal is preferred, as such, from a sentence passed under Regulation IX of 1822 to a Court of Udawlut, the Court ought to proceed in the same manner as in the case of an appeal under Section XVI Regulation V of 1822 "which appears to them to be analogous to it." It is provided by the last mentioned section that "the petition of appeal shall be presented to the Zillah Judge within 30 days from the date of the Collector's decision." As however, in the cases to which Regulation IX of 1822 relates, no appeal can be preferred to a Court of Adawlut until after an appeal to the Board, this limitation of the time for appealing cannot be applied without modification to these cases. The Board would therefore suggest that the period within which the appeal to the Court of Adawlut may be preferred be limited to thirty days from the time of delivering the Petition of appeal addressed to the Board back to the appellant with an endorsement rejecting

of the dissensions amongst the renters which led to the assumption of their rent of his district. These persons however personally continued to represent to the Board that after adjusting their differences they replaced the deposit and paid up the whole balances due to North Arcot, Salem, Cuddapah and part of Bellary asserting that there was actually at the end of October a balance in their favor. The Principal Collector was directed to submit an Account shewing the actual collections under Aumanie and the several payments of the renters in each Month, striking a balance at the end of each Month, as well as on the twelfth the date on which the Kists became due. The Account prepared in consequence by the Principal Collector of North Arcot in communication with the other Collectors has been received with his letter of the 25 October, but the balances have not been struck at the end of each Month as directed, owing, the Principal Collector explains to the non-receipt from the Principal Collector of Bellary of the necessary Accounts.

From the Statement A the Board observe that on the 12th September 1830 when a Monthly Kist became due, the balance against the renters amounted to Rupees 20,484-12-11 the deposit not being appropriated to its discharge. From the 13th September to the 12th October the net collections under aumanie and the cash payments made by the Renters amounted to Rupees 18,628-14-6, and from the 13th October to the 12th November to Rupees 12,494-10-3. On this last day the balance against them was Rupees 10,907-4-2, being only Rupees 134-4-2 besides the Kist which became due on that day. This sum therefore Rupees 134-4-2, would appear to have been the amount of the balance against the renters immediately before that Kist amounting to Rupees 10,773-0-0 became due.

As the balances have not been struck at the end of each Month and as the dates of the Cash payments made by the renters are not given, the Board are not aware of the actual state of the account at the end of October but there can have been but a very small balance against them and the deposit was then complete.

Rs. A. P.	With the exception of the sum of Rupees 249-9-0 credited to Bellary in June and July 1831 no further payments appear to have been made by the Renters. At the close of the fusly the balance of rent (the deposit being brought to account) amounted to Rupees 27,607-6-11.
Balance according to the Statement A	41,137 6 11
Deduct Deposit	13,530 0 0
Net Balance	27,607 6 11

The Principal Collector of North Arcot ascribes the great falling off of the Collections under Aumany to the disturbed state of the Naggaram District of Mysore and the consequent decrease in the supply of Betel, Cardamums and other articles the produce of that Country, and the reports from the other Collectors confirm this opinion. With a view to the equitable consideration of the claim of the renters to remission, in respect of the balance against them which accrued under the management of the public Officers, the Board called on the Collectors for information as to the comparative amount of the collections during the period the farm was under attachment and during the corresponding Months of previous years, as well as respecting the usual comparative productiveness of the Sayer duties in those Months and in the portion of the year which elapsed before the attachment took place. The Board have not been able to obtain such information on these points as could be wished; but the Statements furnished by the Collectors exhibit the following results. It appears that in Bellary

From the Prinl. Collr., 27th Janry., in Cons., 13th Febr. 1832.

From the Prinl. Collr., 6th in Cons., 12th Janry. 1832.

the collections of Frontier duty on Betel nut were less by Rupees 6,937 in Fusly 1240 than in 1239; that in Cuddapah the collections on the same article in Fusly 1240 were less by Rupees 9,416 than in 1239, and less by Rupees 12,251 than the average of their annual amount in the four successive fusly years ending with

1239; that in North Arcot the total collections of Frontier duties on all articles were less by Rupees 617 in that part of Fusly 1240 which preceded the attachment of the farm than in the corresponding part of Fusly 1239; and were less by Rupees 7,091 in that part of Fusly 1240 which was subsequent to the attachment than in the corresponding part of Fusly 1239; and that in Salem the decrease in the collections on Betelnuts compared with those of the preceding year was Rupees 770 and a decrease of the collections on all articles Rupees 2,453. The decrease in Cuddapah on Betelnuts in Fusly 1239 below the average of four years the decrease in Bellary on the same article below Fusly 1240 and the decrease in Salem, and North Arcot on all articles in comparison of Fusly 1240 amount in the aggregate to Rupees 29,349. If in Cuddapah instead of the decrease below an average of four years the decrease below Fusly 1239 be taken, the total will be reduced to Rupees 26,515. It is proper to notice that these Statements of the collections in Fusly 1239 are founded on accounts which were furnished by the renters themselves, but undoubtedly not with any view to such a comparison as has now been made. The Board do not think those accounts can be depended on as at all accurate, and consider it much more likely that the collections are entered in them below than above their true amount.

Payments by the Renters after the 13th Sept. 1830 as entered in the Account enclosed in the letter of the 25th Oct. 1831 from the Pl. Collr. of North Arcot.

902	1	6
3,216	0	0
1,003	0	0
6,843	13	3
2,480	0	0
1,825	0	0
249	9	0
16,519	7	9

On the whole, the Board, looking at all the circumstances of the case, resolve to recommend to Government that a remission may be granted of the whole of the abovementioned outstanding balance Rupees 27,607-6-11 which has accrued entirely under aumanie management, and indeed does not constitute the whole of the deficiency which has so accrued, for as has already been stated there was after taking the deposit into account an actual balance of only Rupees 6,954-12-11 when the September Kist became due, during the progress of the assumption of the farm it would appear that no less a sum than Rupees 16,519 was received in payments from the renters over and above the current collections.

547. In reply to the foregoing proceedings we received the following letter from the Chief Secretary to Government dated 6th July 1832.

I am directed to acknowledge the receipt of an extract from your Proceedings under date the 14th Ultimo, No. 210; and considering all the circumstances stated, to inform you that the Right Honorable the Governor in Council has been pleased to remit the balance of Rupees* 27,607-6-11, outstanding against the Renters of the Frontier Choukies of North Arcot, Cuddapah, Bellary and Salem.

The Right Honorable the Governor in Council has less hesitation in sanctioning this remission, than he would otherwise have felt authorized to approve in consequence of the observations contained in the 9th para of your Proceedings by which it would appear that a considerable sum was paid by the Renters over and above the current collections.

It is considered very advantageous both to the public and the Government that the Customs should be rented, for reasons which have been frequently specified, and are well known to your Board, but it is highly essential that no encouragement under that system, that can be avoided, should be given to gambling or speculative adventurers. Too great indulgence in granting remissions must inevitably have that tendency, but you have distinctly shewn that in the present instance the withholding of the indulgence requested would be an act of severity.

"The Right Honorable the Governor in Council hopes that you will take the earliest opportunity, when you can do so with safety, of reverting to the system of Sayer renting wherever it can be efficiently introduced."

548. The above proceedings with the reply from Government thereto, were forwarded for the information and guidance of the Principal Collector of the Northern Division of Arcot under date 9th July.
In Cons., 9th July 1832.

DRAFT OF A REGULATION DECLARATORY OF THE LIABILITY OF PERSONS EXERCISING CERTAIN ARTS, TRADES AND PROFESSIONS TO THE MOTURPHA TAX.

Vide Para 490 of last Gl. Rt. 549. In reply to a letter from Government dated 17th June 1831 we submitted on the 30th January 1832 the following draft of a Regulation drawn up in obedience to the instructions therein contained.
To the Chief Secy. to Govt., in Cons., 30th Jany. 1832.

"Whereas persons exercising certain arts, trades and professions are by the law and Custom of the Country liable to the Moturpha tax, and whereas doubts have arisen whether, in particular cases where persons exercising any such art, trade or profession, have hitherto, or for some period of time, not been actually charged with the tax, it is not competent to them to plead this fact in bar to the right of Government to levy it from them which doubts it is proper to remove; and whereas it is expedient that the Moturpha tax should be collected in the same manner as the land revenue, the Right Honorable the Governor in Council has therefore been pleased to enact this Regulation, to take effect and be in force in the several districts subject to this Presidency from and after the date of its promulgation."

II. First. "The Moturpha tax is declared to be payable by all persons exercising arts, trades or professions, which according to the custom of the Country have hitherto rendered persons exercising such arts, trades or professions liable to that tax."

Second. "It is further declared and enacted that they not having been actually charged with the said tax for any length of time or the residing at a place where it has not been actually levied shall not entitle any person to exemption from it."

III. "The collection of the revenue derived from the Moturpha tax shall be made 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 that tax, the Collector shall have authority to 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."

OPINION OF THE COURT OF SUDR ADALUT ON THE SUBJECT OF ENAMDARS PAYING QUIT RENT TO GOVERNMENT BEING EMPOWERED TO DISTRAIN UNDER REGULATION XXVIII OF 1802.

550. On the 29th August we received the following letter from Government with its enclosure bearing date 28th of that Month.
From the Acting Secy. to Govt., in Cons., 3rd Sept. 1832.

"With reference to the observations contained in Para 6 of Extract from your Board's Proceedings under date the 19th March last, No. 121 on the subject of Mauniamdars being empowered to distraint under Regulation XXVII of 1802. I am directed to transmit for your information the annexed copy of a letter from the Acting Register to the Court of Sudr Adawlut and to request that it may be circulated to the several Collectors for their information and guidance."
Vide Para 483 of this Report.

"I am directed by the Court of Sudr Udalut to acknowledge the receipt of the Chief Secretary's letter of the 8th of May last calling for their opinion with reference to my predecessor's letter of the 6th of February last, "whether in cases in which lands held by Mauniumdars &c., are subject to the payment of a Quit Rent that circumstance brings the holders within the description of persons specified in Section II Regulation XXVIII of 1802 or in other words, whether the Quit Rent thus payable comes strictly within the description of "public Revenue" for the punctual collection of which the powers of distraint were given to proprietors of lands and others."

"The Court of Sudr Udalut are of opinion that when the quit rent is not merely nominal and the lands are consequently classed as Malgoozary the land holders alluded to, come within the description of persons specified in Section II Regulation XXVIII of 1802."

"In their proceedings of the 20th of December 1808 upon a question "whether land held on a favorable rent or a Quit rent is to be considered Malgoozary or Lackeraaz" the Court of Sudr Udalut ruled that "land paying revenue however trifling to the Government is, it matters not by what tenure it may be held, Khiraz, that is to say not Lackeraaz (exempt from paying revenue to Government) but Malgoozary subject to the payment of Revenue to Government" and this Court have subsequently declared that all land which is not Lackeraaz is Malgoozary."

"The proprietors and renters subject to the provisions of Section II Regulation XXVIII of 1802 are described in Section II Regulation XXVII of 1802 to be, every Proprietor of land who pays the revenue assessed on his Estate immediately to Government and every farmer of land holding a farm immediately from Government."

"The two Regulations above alluded to originally referred only to those Lands on which a permanent assessment had been fixed but by Regulation II of 1806 the provisions of Regulations XXVII and XXVIII of 1802 were extended to all lands on which the Revenue was not permanently fixed, and the powers of distraint were thus authorized to all persons described in Section II Regulation XXVIII of 1802 whether their lands were permanently assessed or not."

"There is no allusion in the Regulations in respect to the rates of Rent or Revenue payable to Government, requisite to constitute the right to exercise the powers of distraint. The provisions of Section II Regulation XXVIII of 1802 as above shewn are applicable to the proprietors and others, of all Malgoozary lands whether the rent or revenue therein is permanently fixed or not, and if it had not been intended that they should apply to holders of Malgoozary Lands of every description whatever might be the conditions upon which they were held, it would have been necessary to define in what cases the Proprietor or Renter might or might not exercise the powers of distraint; and this not having been done, the Court are of opinion that the powers of distraint may be exercised under the Regulations by all Proprietors and renters of land paying Rent or Revenue to Government however trifling that Rent or Revenue may be."

551. A copy of the foregoing letter from Government together with a copy of one from the Acting Register to the Court of Sudr Adawlut was circulated to all Collectors on the 3rd September.
In Cons., 3rd Sept. 1832.

OPINION OF THE SUDR ADAWLUT AS TO THE MODE IN WHICH THE ACCOUNTS OF FINES LEVIED UNDER REGULATION VII OF 1832 SHOULD BE KEPT AND RENDERED AND TO WHOM THE FINES SHOULD BE PAID.

552. The following Extract from the Minutes of Consultation of the 28th August 1832 were transmitted under the same date for our information and guidance.
From the Ag. Secy. to Govt., in Cons., 3rd Sept. 1832.

"Read the following letter from the Acting Register to the Sudr Adawlut."

Extract from the Minutes of Consultation, under date the 28th August 1832.

From the Actg. Register of Sudr Adawlut, 24th Augt. 1832.

"I am directed by the Judges of the Sudr Udalut to acknowledge the receipt of your letter of the 17th Instant, requesting that they will state their opinion as to the mode in which the accounts of Fines levied under Regulation VII of 1832 should be kept and rendered and to whom the fines should be paid and also in respect to the office from which the salaries of Moolahs or Brahmins employed in administering oaths under the same Regulation should be obtained."

"The Judges in reply direct me to state, that with respect to fines realized under the Regulation in question, they would suggest that a statement should be kept and rendered monthly to the Collector of the District, to whom the amount should likewise be paid."

"The Judges have reason to believe that all officers in charge of Military Police under the Regulation referred to by Government have separate Establishments attached to them, and they see no cause why the persons employed to administer oaths, should not be paid in the same manner, and from the same source, as the other servants."

"It has been brought to the notice of the Right Honorable the Governor in Council that the provisions of Regulation VII of 1832 do not declare the mode in which the accounts of Fines levied under that Regulation should be kept and rendered, nor to whom the Fines should be paid. A question has also arisen as to the office from which the salaries of Moolahs or Brahmins employed in administering oaths under the same Regulation should be obtained. As it appears desirable that these points should be determined by some general rule The Right Honorable the Governor in Council has desired me to request your sentiments as to the orders which it may be proper to issue."

"Ordered that copy of the foregoing communication and of the reference to which it is a reply be furnished to the Military Department, and also to the Board of Revenue for the information of the several Collectors of Districts where the provisions of Regulation VII of 1832 are in operation."

In Cons., 3rd September. 553. A copy of the foregoing was circulated to all Collectors on the 3rd September for their information and guidance.

OPINION OF THE SUDR ADAWLUT REGARDING THE REGISTRY OF SALES AND OTHER TRANSFERS OF LAND.

554. In a letter from Government dated 26th September 1832 we received the following copy of a letter from the Acting Register of the Sudr Adawlut with copy of the Court's Proceedings therewith submitted on the construction of that part of Section VIII Regulation XXV of 1802 which refers to the Registry of sales and other transfers of land and of the provisions on the same subject contained in Section III Regulation XXVI of 1802 which we were requested to circulate for the information and guidance of the several Collectors.

From the Acting Register to the Sudr Adawlut, 17th Sept. 1832.

"I am directed by the Judges of the Sudr Udalut to transmit to you for the purpose of being laid before the Right Honorable the Governor in Council the accompanying Extract from the Court's proceedings of this date."

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"A reference has been made to the Court of Sudr Udalut respecting the construction of that part of Section VIII Regulation XXV of 1802 which refers to the registry of sales and other transfers of land, and of the provisions on the same subject, contained in Section III Regulation XXVI of 1802."

"The Provincial Court for the Southern Division have pointed out that different constructions have been given to these provisions of the law, and have stated their opinion, that the object of the restrictions regarding the transfer of Zemindary lands in those enactments is the security of the public revenue, that they are not intended to affect the validity of claims for the recovery of such estates or portions of Zemindaries, though the transfer on which the claim was founded might not have been registered at the office of the Collector, and that it is against the Government that transfers of land being unregistered, must be held to be not valid, and not against the transfers."

"The Court of Sudr Udalut entirely concur with the Provincial Court in opinion that the want of registry does not affect the validity of a sale of land, as between the seller and purchaser, and that an unregistered transfer is invalid only as respects the Government."

"At the period of the enactment of the Regulations abovementioned the Government were legislating between themselves and the proprietors of Zemindaries, and their view extended no further."

"It has been ruled repeatedly by the Sudr Court, that it is not in the power of any Court of Judicature to interfere with the Registry of lands that Collectors are answerable, that no new registry is made without sufficient proof of a bona fide transfer, that they alone have authority to perform the registry in the manner and under the circumstances set forth in the Regulations, and that a Registry in other names cannot prevent a party's recovering lands, if adjudged to him by a judicial decree."

"It has been judicially determined by the Sudr Court, in their decree in appeal No. 2 of 1827 that the registry of land in the name of a party is altogether insufficient to prove his right of property and that taken at the best it only sets him up, as the ostensible proprietor and that judgment virtually involved a decision upon the construction of the provisions, under consideration by affirming the title of a party to an estate which stood registered in the name of another."

"In consequence of the difference of opinion stated to prevail on this subject, the Court have considered it proper to give it a full discussion. It is sufficiently obvious that registry by the Collector cannot confer a title; and the converse of the proposition namely that want of registry cannot take away title to landed property follows as a necessary consequence."

"It is of course wholly incompetent to the registering officer to decide whether or not a transfer be conformable to the Hindoo or Mahomedan law and any other construction of

"Section VIII Regulation XXV and Section III Regulation XXVI of 1802 than that declared
"in the 3rd paragraph of these proceedings would have the effect of stopping the jurisdiction of
"the established Courts in a matter which it belongs to them exclusively to determine."

"Ordered that Extract of these proceedings be sent to the Acting Secretary to Government
"in the Judicial Department for the purpose of being laid before the Right Honorable the
"Governor in Council."

555. A copy of the foregoing letter from Government and a
copy of one from the Acting Register to the Sudr Udalut together
with an Extract from that Court's Proceedings were transmitted to all
Collectors on the 11th October.

In Dy. Cons., 15th October
1832.

STAMP.

SANCTION FOR WRITING OFF THE VALUE OF STAMP PAPER AND CADJANS
WHICH HAVE BEEN RENDERED USELESS.

556. Under date 5th March we forwarded the following letter
to Government.

"With reference to Mr. Elliott's letter of the 11th July last, submitting a report from the
Superintendent of Stamps on the stamp revenue for Fusly 1239. I
am directed by the Board of Revenue to request that you will lay
before the Right Honorable the Governor in Council the accompanying letter from the Super-
intendent of stamps bringing to notice that sanction was inadvertently
omitted to be solicited in the report in question for writing off the
value of 44,280 Rolls of stamp paper and Cadjans amounting to
Rupees 1,29,529-1-0 which have been rendered useless partly by Section IV Regulation II of
1825 and partly by the signatures of Collectors of Districts where they are not saleable having
been affixed to them."

"The Board beg to recommend that the necessary sanction may be granted to Mr. Moore
for writing off the amount in question."

"That Gentleman will be directed to cause the damaged paper and Cadjans to be destroyed
under his personal superintendence and to report to the Board the fact of their having been
so destroyed."

557. Sanction of Government requested above was conveyed to us
by letter from the Secretary to Government dated 13th March and
communicated to the Superintendent of Stamps under date 19th of
the same month.

From the Secy. to Govt., in
Cons., 19th March 1832.

REGARDING THE STAMP REVENUE IN FUSLY 1240.

558. On the 15th March we submitted to Government the
following letter.

To the Chief Secy. to Govt.,
in Cons., 15th March 1832.

"I am directed by the Board of Revenue to request that you will lay before the Right
Honorable the Governor in Council the accompanying letter from
the Superintendent of stamps reporting upon the revenue derived
from the sale of stamp paper and Cadjans in Fusly 1240."

	Gross Collections.			Charges.			Net Revenue.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1239	4,61,691	6	10						
Deduct Drawback	637	6	1						
Fusly 1240	4,25,523	8	11	73,325	13	5	3,87,828	3	4
Deduct Drawback	4,173	13	4	74,283	7	11	3,47,066	3	8

"From the annexed comparative statement it appears that the
"gross collections for fusly 1240 amounted to Rupees 4,25,523-8-11
"and exclusive of drawback to Rupees 4,21,349-11-7 from which
"being deducted the charges in which there was an increase of
"Rupees 957-10-6 the net revenue remaining was Rupees 3,47,066-3-8
"being Rupees 40,761-15-8 below the net revenue of Fusly 1239."

"The Board recommend that the Superintendent of Stamps may be authorized to take
credit for the value of stamp paper and
Cadjans found deficient in his office and re-
ported to be deficient by Collectors amounting
to Rupees 10-4-0 the value of what has been
found in excess (which amounted to Rupees
8-1-0) having been as usual placed to his debit."

"The sanction of Government is also solicited for carrying to account the value of damaged
papers and Cadjans, which have been returned
by Collectors and of those which have been
rendered useless partly by the operation of
Section IV Regulation II of 1825 and partly by
their being partially destroyed and damaged
as particularized in Statements 7 and 8 which
accompany the report now submitted the
amount being Rupees 11,243-1-0."

From the Superintendent of
Stamps, 3rd in Cons., 13th
Feby. 1832.

From the Sub Treasurer, 10th
in Cons., 13th Feby. 1832.

From the Secy. to Govt., in
Cons., 26th March 1832.

559. On the 23rd March 1832 the authority of Government was
granted for making the adjustments which were recommended in the
foregoing letter.

560. A copy of the foregoing correspondence was transmitted to the Superintendent of
Stamps on the 26th March.

SALT.

ADDITIONAL SUPPLY OF SALT TO BENGAL FOR THE YEAR 1832-33.

561. With reference to an Extract from our Proceedings dated 24th October 1831 we were informed by letter from Government dated 25th January that the Right Honorable the Governor in Council had been in expectation of receiving from the Bengal Government some communication upon the subject which had delayed the reply to our Board, but none having arrived, he was pleased to sanction the increase in the price of Salt to be exported to Bengal, from Madras, Chingleput and Nellore as recommended by us.

Vide Para 618 of last Gl. Report.

From the Acting Secy. to Govt., in Dy. Cons., 30th Jan'y 1832.

562. In a letter from Government dated 10th July 1832 the following copies of letters with their respective enclosures from the Secretary to Government at Fort William dated 12th and 19th June were forwarded for our information and guidance.

From the Chief Secy. to Govt., in Cons., 12th July 1832.

"I am directed by the Vice President in Council to state that in consequence of several successive unfavorable seasons for the manufacture of salt, the store in reserve at this Presidency is so much reduced as to make it desirable to resort to extraordinary means for its increase and in particular to seek a larger importation from Madras than was estimated to be necessary at the commencement of the season. The Vice President in Council has accordingly directed me to transmit for the purpose of being laid before the Right Honorable the Governor in Council the accompanying Extract from a letter from the Board of Customs, Salt and Opium dated the 7th Instant on this subject, with copy of paras 2 and 3 of a letter this day addressed to that Board in reply. His Honor in Council requests that orders may be issued to the proper authorities at Fort St. George to adopt the necessary measures for supplying the quantity of salt therein stated to be required for the sales at this Presidency of the Current year 1832-33."

From the Secy. to Govt., at Fort William dated 12th June 1832.

Paras 8-9-12-13 and 14. In Cons., 12th July 1832.

"Is is of importance that the salt shall arrive and be stored in the Sulkea Golahs by the end of February next at the latest, and I am directed to solicit an early communication of the places where the stores may be collected in order that should no objections occur to the Right Honorable the Governor in Council, authority may be given to the Board of Customs, Salt and Opium at this Presidency to grant certificates to Ship owners and other parties desiring to call at any of the Ports in order to bring up Salt in the Vessels of this Presidency."

From the Secy. to Govt., at Fort William, dated 19th June 1832.

Vide Enc., in Cons., 12th July 1832.

"In continuation of my letter dated the 12th Instant I am directed by the Vice President in Council to transmit to you for the purpose of being laid before the Right Honorable the Governor in Council the accompanying copy of a Letter from the Board of Customs, Salt and Opium at this Presidency dated the 9th Instant, with the amended form of certificate therein mentioned."

"The Vice President in Council requests that the Board of Revenue at Madras may be directed to take the necessary steps to give effect to the suggestions and recommendations of the Board of Customs, Salt and Opium, if the alterations of form and of account proposed can be introduced without inconvenience."

To the Acting Chief Secy. to Govt., in Cons., 26th July 1832.

563. In reply we submitted the following letter to the Acting Chief Secretary to Government under date 26th July.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 10th Instant transmitting for their information and guidance copies of two letters, with their respective enclosures, from the Secretary to the Government of Fort William, containing a requisition for an additional supply of Salt to the extent of Six Lacs of Maunds required for the sales of at that Presidency during the current year 1832-33, and which it is necessary should be received in Calcutta by the end of February next."

"On the receipt of these instructions the Board called on the Collectors of the Maritime Districts from which shipments of salt are usually made (with the exception of Madras from the Collector of which a communication had previously been received intimating that the state of the manufacture would not admit of his furnishing any more salt for exportation by sea during the present season) to report what quantity could be supplied from the stores in their respective districts for exportation to Calcutta in addition to that already indented for by the Bengal Government for the Current year after reserving as much as might be required for home consumption and the demands of inland traders. The replies of the Collectors of Rajahmundry and Tanjore have not yet been received, but from the statements which have been furnished by the Collectors of the Nellore, Chingleput and South Arcot Districts the

From Nellore, 16th in Cons., 23rd July 1832.
From Chingleput, 18th do. 26th " "
From Southern Division of Arcot, 23rd do. 26th " "

"Board beg leave to state that there will be no difficulty in complying with the requisition of the Bengal Government as far as regards the supply of the salt from the Government stores, the quantity required being available in these Districts and ready for shipment."

"As soon as the requisite information shall have been received from the Collectors of the two more distant districts abovementioned the Board will be prepared to make such distributions of the quantity of salt now indented for among the several districts as may seem to be most expedient and will report for the information of the Right Honorable the Governor in Council and of the Supreme Government the names of the ports at which the Salt will be supplied and the quantity procurable at each."

"In reference to the 2nd Para of Mr. Secretary Prinsep's letter of the 12th Ultimo, I am directed to observe that it does not appear to the Board that there would be any advantage, but rather embarrassment from the Board of Customs, Salt and Opium at Calcutta being authorized to grant certificates to ship owners and other parties desiring to call at any of the ports on this Coast to take on board Salt on Vessels belonging to Calcutta. The Board think it will be more convenient to follow the rules which have hitherto been observed in regard to the shipment of Salt from the Ports on this coast, according to which it is deliverable on application to the Collectors of the Districts. The statements shewing the quantity of Salt permitted to be exported to Calcutta within the year, the quantity already exported, and that remaining to be exported and ready for shipment, which are published weekly in the Fort St. George Gazette for general information and which it is presumed are transmitted to Bengal appear to contain all the particulars which the Board of Customs, Salt and Opium consider it desirable should be communicated to them. The Board at the same time would suggest that information should be published for the guidance of the shipping Interests in Calcutta as soon as possible that a large portion of the Salt indented for remains to be exported from the Coast over and above the 6 Lacs of Maunds recently required."

"I am directed to state that the Board see no objection to the substitution of the modified form of export certificate recommended by the Board of Customs, Salt and Opium in their letter dated 9th Ultimo instead of the one now in use, and will direct the Collectors hereafter to adopt it accordingly."

"In reference to the 8th para of the same letter the Board beg to explain that the accounts of the exportation of Salt from the ports subordinate to this Presidency to Chittagong are invariably kept distinct the same being supplied on a separate Indent."

564. With reference to the foregoing we addressed the following letter to Government on the 9th August.

To the Ag. Chief Secy. to Govt., in Cons., 9th Augt. 1832.

"I am directed by the Board of Revenue to request that you will state for the information of the Right Honorable the Governor in Council that the Board having now received from the Collectors of Tanjore and Rajahmundry, statements of the quantity of Salt that can be supplied from those districts for exportation to Calcutta, in addition to the Indent for the Current year previously received, propose to distribute the additional six Lacks of Maunds required by the Bengal Government in the following manner."

Districts.	Ports.	Quantity at each Port.		Total.
			B. Maunds...	B. Maunds.
Rajahmundry	Mogultoor	12,000		12,000
	Iskapilly	1,14,000		
	Gogoolapully	28,000		
	Kistnapatam	83,000		
Nellore				2,25,000
Chingleput	Covelong	1,50,000		1,50,000
South Arcot	Murcaunum	1,50,000		1,50,000
	Vadarianian	45,000		
	Negapatam	18,000		
		Total...		6,00,000

"The Collectors of Tanjore, Nellore and Rajahmundry have been instructed to export if possible the whole quantity of Salt allotted to their respective Districts so as to reach Calcutta at latest by the end of February next as desired by the Board of Customs, Salt and Opium. The quantity from the Tanjore District the Board are led to hope will be exported on Native Craft belonging to that and the adjoining Districts of Madura and Tinnevely, and the supply allotted to the Rajahmundry District the Collector expects will be taken within the next month by Vessels now lying in the Narsapoor river. For the transport of the Salt deliverable at the ports in the Nellore District being altogether 2,25,000 Bengal Maunds dependence must chiefly be placed on the European Vessels that may touch at Madras. The Board think it probable that a large proportion of it will be taken by Vessels of this description, but they have no means of knowing before hand, the extent of the tonnage that will be available for this purpose."

"Adverting to the difficulty Vessels from Madras or belonging to Ports immediately to the North of it, would experience in working down the Coast against the prevailing winds and current at this advanced season of the year and there being no tonnage belonging to the Ports in the Chingleput and South Arcot Districts fit for the exportation of Salt, the Board on consideration think it will be most advisable to reserve the whole quantity allotted to these Districts for such Vessels as may come round from Bengal, and they beg to suggest the expediency of a notification being published for the information of Ship owners at Calcutta in

"order to prevent any apprehension of disappointment in procuring a Cargo for their Ships, that a supply to the extent of 3,00,000 of Bengal Maunds will be kept in reserve at the Ports of Covelong and Mercaunum to be supplied to Vessels arriving from Bengal for the purpose of exporting Salt, with certificates from the Board of Custom, Salt and Opium."

Covelong ... 1,50,000
Murcaunum ... 1,50,000
B. M... 3,00,000

"The port of Covelong is well known to Navigators but as Murcaunum in the Southern Division of Arcot is seldom resorted to by European Vessels, it may be necessary to mention, that it is situated about 20 miles to the Northward of Pondicherry, and that the Principal Collector has caused a Flag Staff to be erected, on which the national colours will be kept hoisted, for the purpose of indicating the anchorage to strangers."

To the Chief Secy. to Govt., in Cons., 6th Decr. 1832.

565. The following letter we addressed to Government on the 6th December.

"With reference to my letter of the 9th August, I am directed by the Board of Revenue to report for the information of the Right Honorable the Governor in Council that of the Salt prepared for Exportation to Calcutta on account of the Second Indent for the Current year in the Districts of Chingleput, and Nellore and the Southern Division of Arcot no part has yet been shipped, and that the quantity remaining of the total amount indented for on account of the Current year is 5,93,320 B. Mds. which is required to be delivered at Calcutta by the end of February next at latest."

"The Board have reason to believe that the high price now charged for the Salt supplied for exportation at the ports under this Government compared with the price charged in Ceylon and at Bombay respectively, has operated to prevent the resort of shipping to them this year to receive the salt which was ready to be supplied. The price at Madras was formerly 28 Rupees per Garce of 120 B. Maunds and at the outports 24 Rupees. The present price at Madras and the outports excepting Coringa in Rajahmundry is 35 Rupees per 100 Bengal Maunds, at Coringa the Salt is put up at auction at 25 Rupees per 100 Bengal Maunds and sold to the highest bidders above that price. In Ceylon the present price appears to be a fraction less than 22 Rupees per 100 Bengal Maunds."

"Considering the expediency of encouraging the resort of Shipping to our ports, and particularly with the view of inducing the importation of Grain from Bengal and Chittagong by offering a return Cargo of Salt upon favorable terms, the Board are of opinion that the present price should be reduced. They propose that the price at the outports with exception of Coringa be fixed at 22 Rupees per 100 Bengal Maunds at Madras the actual cost of the salt and the expenses of shipping amount on the average to Rupees 24-1-9 and the Board recommend that the price be fixed at 25 Rupees per 100 Bengal Maunds. At Coringa it will be convenient to continue the present system of disposing of the Salt prepared for exportation at auction to the highest bidders, and the Board think it should be put up at 22 Rupees per 100 Bengal Maunds."

"If these propositions are approved by Government the Board will immediately publish the reduced rates of price and they recommend that the Government of Fort William be requested to cause a similar publication to be made at Calcutta."

"To admit of the reduction having a beneficial effect immediately in respect to the importation of Grain the Board further recommend that the Government at Fort William be requested to extend the period, within which the Salt remaining of the Indent of the Current year is required to be delivered at Calcutta to the end of April 1833."

"A statement of the Salt remaining to be exported of the Current year's Indent is herewith submitted."

Statement shewing the Quantity of Salt included in the Indent of the Bengal Government for the Year 1832, the quantity already exported, and the quantity remaining to be exported in the Current Year.

	Quantity permitted to be exported to Calcutta in 1832.	Quantity already exported.	Quantity remaining to be exported in the Current Year.	Quantity actually in store ready for exportation.
Madras	1,00,000	89,100	1,900	...
Chingleput	2,50,000	82,100	1,67,900	1,04,677
Nellore	3,25,000	99,720	2,25,280	1,61,403
Rajamundry... ..	3,12,000	3,12,000	...	...
Tanjore	63,000	14,760	48,240	48,240
Southern Division of Arcot	1,50,000	...	1,50,000	1,50,000
Total...	12,00,000	6,06,680	5,93,320	4,67,320

From the Actg. Secretary to Govt., in Cons., 10th Decr. 1832. 566. In reply we received the following letter from Government dated 7th December 1832.

"I am directed to acknowledge the receipt of your Acting Secretary's letter under date the 6th Instant No. 423 and to acquaint you that as a temporary measure, the Right Honorable the Governor in Council authorizes the reduction at the out ports excepting Coringa of the price of Salt for exportation by sea to 22 Rupees per 100 Bengal Maunds, and at Madras to 25 Rupees per 100 Bengal Maunds."

"At Coringa the present system of disposing of the Salt prepared for exportation at auction to the highest bidder will continue in force, with this modification that the price at which it be put up be fixed at Twenty-two instead of Twenty-five Rupees per 100 Bengal Maunds."

"With reference to para 5 of your letter, I am directed to state that the requisite communication will be made to the Supreme Government."

567. In a letter from Government dated 21st December 1832 we received the following copy of a letter and enclosure from the Officiating Secretary to Government at Fort William and were requested at the earliest period practicable to report to Government our opinion as to the best method of meeting the wishes of the Supreme Government, in reference to the delivery at Calcutta of the whole quantity of Salt within the period therein mentioned, and state whether we were of opinion that the measures sanctioned in the letter from Government dated 7th December would be alone sufficient to attain the desired end by the encouragement they hold out to shipowners to take return Cargoes of Salt from the Coast to Calcutta.

From the Officiating Secy. to Govt., dated 4th Decr. 1832. Vide Enclosure, in Cons., 31st Decr. 1832. "I am directed by the Vice President in Council to transmit to you for the information of the Right Honorable the Governor in Council, the accompanying Copy of a Letter from the Board of Customs, Salt and opium at this Presidency dated the 27th Ultimo."

"The Honorable the Vice President in Council feels persuaded that no exertion will be spared by the local officers on the Coromandel Coast to place this Government in possession of the entire quantity of Salt indented for on account of 1832-33 by the period at which it was requested that it might be landed in Bengal."

"His Honor in Council apprehends that very little assistance is to be anticipated from British or other Vessels furnished with certificates calling for the Salt held in reserve for their supply at Covelong and Mercanum and it would be very satisfactory if any arrangement not involving an increase in the price payable here could be made by the Right Honorable the Governor in Council for exporting any considerable portion of the reserved stock in question to Calcutta on the craft of the coast. Perhaps this measure might be facilitated if owners of the Vessels in question could be induced to avail themselves of the end of the Northerly and commencement of the Southerly Monsoon by being apprized that the Salt would be received here until the middle of April and that only a portion of it say Maunds 50,000 would be reserved for Vessels touching at the Ports of Covelong and Mercanum instead of the entire quantity originally so appropriated. Should there be any probability of such a notice influencing the owners of Native Vessels to export the Salt referred to or any portion of it, the Honorable the Vice President in Council will cause the necessary alteration to be made in the advertisement at this Presidency which acquainted ship owners that the whole export stock at Covelong and Mercanum was reserved for delivery to such Vessels only as were furnished with Certificates entitling them to receive it."

To the Chief Secy. to Govt., in Cons., 31st Decr. 1832. 568. In reply we addressed the following letter to Government under date 31st December.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Secretary Stonehouse's letter dated the 21st Instant transmitting copy of a despatch from the Government of Fort William and desiring them to submit their opinion as to the best method of meeting the wishes of that Government in regard to the delivery at Calcutta of the whole quantity of salt indented for within the period prescribed and whether the Board are of opinion that the measures recently sanctioned by this Government will be alone sufficient to attain the desired end by the encouragement they hold out to Ship owners to take return Cargoes of salt from the Coast to Calcutta."

"From the latest returns received by the Board it appears that up to this time, the quantity of salt exported from the Coast to Calcutta during the current year, in part of the 12 Lacks of Bengal Maunds indented for, has been Bengal Maunds 6,08,580 of which 5 Lacks are stated by the Board of Custom, Salt and Opium to have already been received in Calcutta leaving B. Maunds 5,91,420 still to be exported. Agreeably to the suggestion contained in Mr. Secretary Parker's letter of the 4th Instant the Board have caused a notification to be published extending the period within which the salt is to be delivered in Calcutta to the middle of April next, and have instructed the several Collectors to use every exertion to procure tonnage for the quantity remaining to be exported from their respective districts. The Principal Collector of the Southern Division of Arcot has been informed that it will be necessary to reserve only 50,000 Bengal Maunds for Vessels coming from Bengal with certificates and that for the conveyance of the remainder he must endeavour to procure tonnage. The Collector of Chingleput has been desired to export if possible the whole of the stock of 1,50,000 that has been reserved in his District."

"The Government are aware that there is no native craft belonging to the districts of Nellore, Chingleput and South Arcot calculated for the conveyance of Salt to Calcutta and that for the transport of any large quantity from these districts we are dependent on British Ships and Vessels from other Ports on the Coast and other parts of India. It is to be expected that the high price of grain on this coast combined with the suspension of the import duty at Madras will cause the resort of a greater number of Vessels than usual from places not subordinate and that the tonnage of the Coast will

"be more extensively engaged in the grain trade for the supply of our own markets than in ordinary seasons, to such vessels bringing Cargoes of grain to the Coast before the change of monsoon it will be a great advantage to obtain a return Cargo of Salt to Calcutta on the favorable terms offered by the present reduced prices. Those favorable terms will also probably be a sufficient inducement to British Vessels proceeding to Calcutta from Bombay and elsewhere to call on the Coast purposely to take salt. By these means with the assistance of Vessels that may casually arrive on the Coast the Board think there is reason to anticipate that a considerable part of the salt remaining to be exported from the Districts of South Arcot, Chingleput and Nellore will be carried to Calcutta within the time appointed. But a large quantity is still likely to remain on hand. It is to be regretted therefore that little assistance can be anticipated from British or other Vessels furnished with certificates coming round from Calcutta."

"The alteration recently authorized in the price at which Salt is supplied for exportation to Calcutta has reduced it in some districts to little more than the amount of the Cost of manufacture and charges of shipment and the exportation is thereby rendered of little advantage in a financial point of view to this Government; all duty on Grain imported from Bengal has also been suspended as above noticed, and the Board are not prepared to recommend that any further measures should at present be adopted by this Government. The authorities in Bengal will best be able to judge whether these conditions are such as to induce ship owners in Calcutta to employ their Vessels for the conveyance of the Salt and if it should appear that the terms were not sufficiently favorable it may be deserving of the consideration of the Government of Fort William, whether with reference to the importance that may attach to the early delivery of the Salt at Calcutta it will not be expedient to allow under similar rules to those adopted in the year 1827 a premium to the importers in addition to the established present price with the view of securing the requisite supply of Salt."

ADJUSTMENT OF THE CLAIM OF MUNNUM CONNAKIAH A MERCHANT OF INGERAM WHO
EXPORTED SALT FROM THE COROMANDEL COAST TO CHITTAGONG.

To the Chief Secy. to Govt.,
in Cons., 14th May 1832. 569. The following letter was addressed to the Chief Secretary to Government under date the 14th May.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying Petition from Munnum Connakiah a respectable Merchant of Ingeram, representing that the stipulated price has not been paid by the Salt Agent at Chittagong for a Cargo of Salt landed by him at that port from the sloop Stree Seetarama Swamy Captain Beroard."

"On the 23rd September last Government forwarded to the Board an Extract from a letter from the Board of Customs, Salt and Opium in Calcutta requesting that the officers of this Government might be instructed to issue licenses for the exportation of 10,000 Maunds of Kurkutch Salt to Chittagong by the Dhonies of the Coromandel Coast, the salt to be received at Chittagong on the same terms as last year."

"The Board of Customs, Salt and Opium added that it was very desirable that the salt should reach its destination before the end of October."

"No time was lost by the Board in taking measures for carrying the wishes of the Bengal authorities as far as possible into effect, and on the 20th of October they reported to Government that the full quantity required was ready to be shipped at Vizagapatam and would

"probably be delivered at Chittagong about the time mentioned by the Board of Customs, salt and opium at Calcutta."

"It appears that a portion of the Salt so prepared at Vizagapatam was shipped by the person whose Petition is now submitted, 4,800 Bengal Maunds on the Bark Edward and Eliza and 2,200 Bengal Maunds on the Seetarama Swamy. For the former Cargo he states the stipulated price of S. Rupees 72 was paid on delivery, but that for the Cargo of the Seetarama Swamy only 50 S. Rupees was paid on the ground that the Chittagong Merchants had agreed to supply coast at that rate."

"The Board beg to observe that although the Salt was not delivered at so early a period as it was considered desirable by the Bengal authorities and hoped by the Board that it might have been, this seems to have been unavoidable in consequence of the late period at which the application was made, and as the Salt was shipped on the faith of an advertisement, which expressly specified that the same terms as the preceeding year, viz. 72 Sicca Rupees per 100 Bengal Maunds would be granted, it would appear as far as the circumstances enable the Board to judge that the Petitioner has just cause of complaint and they in consequence beg to suggest that a reference may be made to Bengal with the view of obtaining for him that redress, to which he would seem to be entitled."

570. In reply we were furnished under date 10th July 1832 with the annexed copy of a letter from the Secretary to Government to Fort William dated 19th June.

"I am directed by the Vice President in Council to acknowledge the receipt of your letter dated the 18th Ultimo with its enclosure, and in reply to state for the information of the Right Honorable the Governor in Council, that orders have been issued to the Salt Agent at Chittagong to adjust the claim of Mannum Connakiah and others who exported salt from the Coromandel Coast on Dhonies and other craft in part of the Chittagong Indent for 10,000 Maunds dated the 30th August 1831 at the rate of 72 Rupees per 100 Maunds."

571. A copy of the foregoing correspondence was transmitted to the Acting Collector of Vizagapatam on the 16th July.

BOARD OF REVENUE.

EXPRESSING THE SATISFACTION OF GOVERNMENT AT THE DISPOSAL OF THE ARREARS IN THE DEPARTMENT OF LAND REVENUE AND AT THE TERMS IN WHICH THE BOARD HAVE BORNE TESTIMONY TO THE MERITS OF MR. R. BANNERMAN AND MR. D. ELLIOTT.

From the Secy. to Govt., in
Cons., 23rd Feby. 1832. 572. On the 20th February 1832 we received the following letter from Government dated the 17th of that Month.

"I am directed to acknowledge the receipt of your General Report dated the 12th Ultimo and to express the satisfaction with which the Right Honorable the Governor in Council observes that you have during the past year disposed of the arrears in the department of land revenue to which you alluded in the preamble of your last report and that you have likewise reviewed the Jammabundies of all the unsettled districts for the late Fusly with the exception of Malabar from which no report has been received."

"It is also satisfactory to remark that you have disposed of all the reports of the Collectors on the Extra Sources of revenue which were in arrears at the date of your last report and that

586. Mr. Roberts was directed to resume charge of the office of the Principal Collector of the Northern Division of Arcot 14th December 1832

587. Mr. J. Stokes third Member was absent on Duty as Commissioner in Canara.

588. Mr. J. M. Macleod 4th Member was appointed Commissioner in Mysore on the 26th May 1832.

589. Mr. G. D. Drury was appointed to act as Member of the Board of Revenue vice Mr. Macleod on 22nd June 1832 and was appointed Principal Collector and Magistrate of Coimbatore on the 26th September.

590. Mr. D. Elliott was appointed to act as Member of the Board of Revenue, vice Mr. Stokes 22nd June 1832.

591. Mr. J. C. Morris was confirmed as Secretary to the Board of Revenue and appointed to act as Register to the Court Sudr and Foujdaree Udalt 29th June 1832.

592. Mr. R. A. Bannerman to act as Secretary to the Board, 29th June 1832.

593. Mr. G. S. Greenway to be Junior Dy. Secretary to the Board, 11th September 1832.

SEASON.

GRANT OF AUTHORITY TO THE PRINCIPAL COLLECTOR OF MADURA FOR DISBURSING THE SUM OF RUPEES 2,500 TO FURNISH FOOD TO THE POOR OF HIS DISTRICT.

To the Acting Chief Secy.
to Govt., in Cons., 27th Augt.
1832.

594. Under date 27th August the following letter was addressed to the Acting Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to the Right In Cons., 27th August 1832.

"Honorable the Governor in Council the accompanying letter from the Principal Collector of Madura dated the 22nd Instant reporting that in consequence of the failure of rain, great distress prevails among the poorer classes so much so, that numbers of families are compelled to travel about in search of subsistence, which they are unable to procure and that it is to be feared that many must die from want and sickness unless relief be speedily afforded. The Principal Collector accordingly requests authority to make disbursements to the extent of Rupees 2,500 to provide food of grain and rice in the Towns of Madura and Nellore which are stated to be the Chief places to which the emigrating poor resort."

"Similar measures of relief have been authorized by the Government on former occasions when distress has extensively prevailed in the Madura and other Districts and the Board beg leave to recommend that authority be granted to the Principal Collector to make the disbursements proposed by him."

From the Acting Secy. to Govt., in Cons., 10th Sept. 1832. 595. The sanction of Government for the measures recommended in the foregoing letter was conveyed to us by letter from the Acting Secretary to Government dated 4th September 1832.

In Cons., 10th Sept. 1832. 596. A copy of the foregoing letter was transmitted to the Principal Collector on the 10th September with the necessary instructions on the subject.

FAILURE OF THE MONSOON RAINS AND THE DISTRESS WHICH IS STATED TO PREVAIL IN CONSEQUENCE
OF THE SCARCITY OF GRAIN THROUGHOUT A CONSIDERABLE EXTENT OF THE COUNTRY.

To the Chief Secy. to Govt.,
in Cons., 15th Novr. 1832.

597. The following letter was addressed to the Chief Secretary
to Government under date 15th November.

"I am directed by the Board of Revenue to state that from the failure of the monsoon
"rains throughout a considerable extent of the Country, including parts of the Rajahmundry
"Masulipatam, Guntoor, Nellore, Northern Division of Arcot, Bellary and Cuddapah Districts
"and the distress which is stated to prevail in some places in consequence of the actual or
"apprehended, scarcity of Grain more particularly in the Guntoor
"District as described in a letter from the Collector herewith sub-
"mitted for the information of the Right Honorable the Governor in
"Council it appears to the Board to be advisable to remove for a time all restrictions on the
"free transit of grain arising out of the Custom Regulations and they accordingly beg leave to
"recommend that the duty of 3 per cent. ad valorem leviable under C. IV Regulation II of 1812
"on all Grain exported by sea from one port to another subordinate to this Presidency and the
"duty of 5 per cent. on Grain imported at Madras from places not subordinate be suspended
"until the 30th June 1833 and that a notification to this effect be published for general informa-
"tion."

"The Government are aware that under the existing Regulations no duty is leviable on
"Grain passing by land from one place to another within the limits of this Presidency or on
"importation by land from the adjoining foreign states."

"The Board regret to observe from the Collector's present letter that in aggravation of the
"unfavorableness of the season the Guntoor District has been visited by Locusts, whose ravages
"are stated to have been very destructive to the crops on the ground. The Collector appears
"to have taken measures for procuring the supplies of grain required for the subsistence of the
"Prisoners in the Zillah Jail and under his charge; the Board with reference to the observations
"contained in the letter from the Secretary to Government dated the 12th December 1823
"have instructed Mr. Mason to be careful not to interfere in any manner with the freedom of
"the market for grain."

To the Chief Secy. to Govt.,
in Dy. Cons., 6th Decr. 1832.

598. The following letter was addressed to Government on the
3rd December.

From the Acting Collr. of
Masulipatam, 14th Novr., in
Dy. Cons., 6th Decr. 1832.
Do. 26th Novr., in Dy. Cons.,
6th do.
From the Pl. Collr. of Bel-
lary, 26th Novr., in Dy. Cons.,
6th Decr. 1832.

"With reference to my letter of the 15th Ultimo reporting the
"failure of the Monsoon rains throughout a considerable extent of
"Country, I am directed by the Board of Revenue to request that you
"will lay before the Right Honorable the Governor in Council the
"accompanying letters from the Acting Collector of Masulipatam and
"the Principal Collector of Bellary."

"Mr. Hooper the Acting Collector of Masulipatam in his letter dated 14th November stated
"that the prices of grain had risen to an enormous height and that great distress and even
"starvation among the poorer classes prevailed and a considerable increase in the number of
"crimes had already ensued, and that he feared these evils would rapidly increase. He added
"that as far as he had been able to ascertain there was sufficient grain in the District to last
"until the crops growing should be reaped and that he was inclined to attribute the distress in
"a great measure to the conduct of the Merchants whom he represented as withholding the
"grain from sale for the purpose of raising the prices. The Acting Collector with a view to the

"protection of the crops and to guard against the incursion of Freebooters from the Nizam's Territories and other Districts and to maintain the peace of the Country, requested authority to employ temporarily 250 Peons at 4 Rupees and 25 Duffadars at 6 Rupees each per Mensem whom he proposed to distribute in small bodies where they were most required. The further letter from the Acting Collector dated 20th Ultimo describes the evils arising from the high price of grain as having greatly increased. Mr. Hooper suggests with the view of obliging the Grain Merchants to dispose of their grain that a quantity should be imported from Bengal by Government and sold for such a price as may be sufficient to cover the charges."

"The Board hope that the Acting Collector will find on further inquiry that the description given in the 4th and following para of his letter of the state of the Country is more unfavorable than the actual circumstances warranted. It is necessary to receive with caution the reports of native officers, which on such occasions are generally much exaggerated."

"In anticipation of the sanction of Government the Acting Collector and Magistrate has entertained the additional Sibbendy applied for in his letter of the 14th November. Under the circumstances represented by Mr. Hooper and considering it advisable on occasions like the present to afford employment to persons who might otherwise be among the disturbers of the peace, the Board beg to recommend that authority be granted for the employment of the extra Sibbendy during such period as may be found to be necessary. The Board hope that with this additional aid the Magistrate will be enabled to afford effectual protection to persons and property."

"In reference to Mr. Hooper's proposition, that Government should import grain with the view of inducing the Merchants to lower the prices, I am directed to state that the Board concur in the opinion expressed on former occasions that such a measure is open to serious

objection. There can be no doubt that as soon as it becomes an advantageous speculation grain will be imported into the Masulipatam District by private individuals and any interference on the part of Government would have the effect of deterring capitalists from embarking in such an undertaking. A bounty on the importation of grain like that granted in the year 1824 would not be liable to this objection but the necessity for such a measure does not appear

yet to have arisen. Adverting to Mr. Hooper's observations in regard to the policy of the dealers being compelled to sell their grain freely at a reasonable rate, it seems to the Board that any interference of the kind would be highly objectionable. It should be borne in mind that under the apprehended failure of the ensuing harvest the evils necessary attendant on scarcity will be best alleviated by the consumption of the grain now in store being limited, by an increase in the prices. The duties on grain have already been taken off and it remains for the Magistrate to maintain an entire freedom of market and to protect the dealers from popular violence on the one hand, and from the interference of the servants of Government on the other. The attention of Government is particularly requested to the sentiments on this subject expressed in an extract from the Proceedings of the Board of Revenue dated the 2nd January 1812."

"In alleviation of the distress stated to prevail in this and the adjoining District of Guntur the Board recommend that the Collectors of these Districts be authorized to incur such expense as may be absolutely requisite in affording relief to the starving poor in the principal towns where they are assembled during the continuance of the present scarcity under the same rules as were prescribed for the guidance of Collectors in the year 1824."

Board's Proceedings, in Cons.,
2nd January 1812.
From Govt., 3rd in Cons., 9th
January 1812.
To Govt., 26th in Cons., 26th
January 1824.
From do., 6th Feby. 1824.
In Cons., 12th do.

"The Board also propose to call on the Collectors of those Districts in which the greatest distress prevails to submit estimates of such works as can be usefully undertaken with a view of affording employment to the laboring classes."

"The Principal Collector of Bellary submits copy of a correspondence with the Officer Commanding the Ceded Districts on the subject of the sudden rise in the price of grain. The Board entirely approve of Mr. Robertson's communication to the Major General in respect to the freedom of the market. It is stated that the failure of rain has unfortunately extended over the territories adjoining the Bellary District, and that the Nizam's country has already been reduced to a state of great want, large quantities of grain have begun to be exported from Bellary for foreign consumption and much alarm has been excited among the inhabitants on this account. It is represented that from Kurnool the Nizam's territory and Mysore the exportation of grain into the Company's Districts has been prohibited."

"The Principal Collector has no doubt that the stock of grain in the District is ample for the consumption of its own inhabitants but observes that if the neighbouring countries are allowed to draw supplies of grain from it without reciprocity it is not easy to calculate what may be the consequence. Mr. Robertson states that he had written on the subject to the Mysore Commissioners but had received no reply."

"The Board beg to suggest that a communication be made to the Commissioner and to the Resident at Hyderabad, with the view of obtaining the removal of any restriction on the transit of grain into the Company's territory, and that the Principal Collector be instructed to communicate to the same effect with the Nabob of Kurnool. In the year 1812 a reciprocal exemption from duty upon grain was obtained from the Mysore and Travancore states."

"With a view to the encouragement of the importation of grain from Bengal the Board propose to recommend that the price of salt for export to Calcutta on permit be reduced, upon which subject they will submit a separate communication."

"The Board also propose with the permission of Government to circulate for the general information and guidance of the Collectors and Magistrates in the provinces the observations contained in the 2nd para of the letter from the Secretary to Government in the Revenue Department to the Principal Collector and Magistrate of the Northern Division of Arcot dated the 12th December 1823 and communicated to the Board on that date."

599. In reply to the above we received the following letter from Government with its enclosures dated 7th December 1832.

"The Right Honorable the Governor in Council is pleased to authorize the temporary employment in the Zillah of Masulipatam of 200 additional Police Peons at Rupees (4) four each, and 20 Duffadars at Rupees (6) six each per mensem, during such period as may be actually necessary for the effectual protection of persons and property."

"The Right Honorable the Governor in Council does not think it necessary at present to enter upon a consideration of the suggestion of the Acting Collector of Masulipatam that the Government should import grain with the view of inducing the merchants to lower their prices, nor does he feel disposed to authorize any departure from the rule laid down and hitherto acted upon under the circular orders of Government of the 12th July 1822 forbidding any interference either as to the supply of grain for the market or the prices at which it should be sold."

"The Right Honorable the Governor in Council is pleased to authorize, agreeably to your recommendation, the several Collectors to disburse during the present scarcity, such sums

"as may be absolutely required for affording relief to those who may be actually in need of it. Such disbursements to be made under the rules prescribed in the instructions from Government under date the 1st October 1824 so far as they may be applicable to the circumstances of each District and I am directed at the same time to acquaint you that he concurs in the utility of the measure proposed in the 7th para of your letter under reply and requests that you will accordingly carry it into effect."

"As regards the communication from the Principal Collector of Bellary I am directed to acquaint you that a reference has been made to the Resident at Hyderabad, and to the Mysore Commissioners on the subject of the alleged prohibition of the export of grain from these countries into the Company's Territories. In respect to prohibiting the export of grain from our provinces into the Mysore and Hyderabad Territory instructions will be hereafter transmitted to you. In the meanwhile the Right Honorable the Governor in Council concurs in your suggestion that the Principal Collector of Bellary should be instructed to communicate with the Nabob of Kurnool to ascertain if such a prohibition on the transit of grain into our provinces do really exist, and if so to obtain its immediate removal and in the event of his not succeeding in the attainment of this object to make an immediate report to Government."

"The Right Honorable the Governor in Council will await your further communication in respect to the reduction of the price of salt for export to Calcutta."

"With reference to the suggestion contained in the concluding para of your letter I am directed to transmit to you the accompanying Copies of circular orders which have been transmitted to the several Collectors, which he thinks will be sufficient to meet the object your Board may have had in view in making the suggestion."

"As it would appear probable that a scarcity of grain from the failure of the periodical Circular, 30th Novr. 1832. rains will be very generally felt under the Presidency I am directed to acquaint you that the Right Honorable the Governor in Council relies upon the energy and judgment of the local functionaries to mitigate by their personal exertions the evils necessarily attendant on such a state of things. The Circular instructions of Government of the 12th July 1822 have forbid all interference with the supply of grain or the regulation of prices but the Right Honorable the Governor in Council feels assured that while it would be impolitic to exercise the authority of Government in such matters, very great and good effects will result from the personal exertions of the local authorities in advising and conferring with the grain Merchants where prices may be raised exorbitantly high or where there is a disposition on the part of the Merchants to withhold altogether the supplies of grain from the market for the sake of a prospective benefit. Much and probably more may be done by Collectors in this respect by advice and personal communication with the grain Merchants than by the direct exercise of authority, and the Right Honorable the Governor in Council trusts that you will direct your especial attention to this important point."

"I am directed by the Right Honorable the Governor in Council to press upon your attention the necessity under the present prospect of a scarcity of grain Circular, 4th Decr. 1832. of a full and free communication with the several Collectors under this Presidency; in respect to the grain resources of their respective districts with the view that the surplus grain in one District may be made available for the supply of those where the want of it may be most severely felt. Any instance of non-compliance with these instructions will incur the severe displeasure of the Right Honorable the Governor in Council."

225
600. With reference to our letter of the 15th November we forwarded for the information of the Right Honorable the Governor in Council on the 10th December a letter from the Collector of Vizagapatam dated the 27th November, reporting on the state of the crops in his District, and the prospects of the ensuing harvest.

601. With reference to the foregoing letters relative to the state of the season, we submitted for the information of the Right Honorable the Governor in Council under date 20th December the letter from the Principal Collector of Malabar noted in the margin with the following observation.

"The Board regret to learn from this communication and from the nature of the state of the season entered in the latest statement of Demand Collection and Balance received from the Canara District that the failure of the monsoon rains has extended to the western side of the Peninsula. The Principal Collector of Malabar states that the very scanty supply of rain during the month of October last, and the subsequent total failure of it has proved highly prejudicial to the cultivation of the District, particularly to the second crops, and that according to his information there is reason to apprehend that the harvest will fall short at least one third if not half of the usual quantity and still more if the present drought should unfortunately continue. The price of grain the Principal Collector adds has risen rapidly both on account of the expected failure of the second crops and the great demand for exportation to Columbo and the Coromandal Coast."

602. On the 22nd December we received the following letter from Government bearing date 21st December 1832.

"With reference to the 5th para of my letter dated the 7th Instant No. 1091 I am directed by the Right Honorable the Governor in Council to transmit for your information the accompanying copy of an Extract from the Minutes of Consultation in the Political Department dated 18th Instant."

Minutes of Cons., 18th Decr. 1832. "Read the following letter from the Resident at Hyderabad."

From the Resident at Hyderabad, 10th Decr. 1832. "I have the honor to acknowledge the receipt of your letter of the 4th Instant."

"I had not heard of any prohibition of the exportation of Grain from the Nizam's Dominions. But for the more complete satisfaction of the Right Honorable the Governor in Council I made a reference to the minister of this state on the subject and have the honor herewith to enclose Translation of his reply."

"It is not improbable that some of the local authorities on the frontier may have taken upon themselves to stop the exportation of Grain from their own Talooks. One case of this kind was lately brought to my notice by the Collector of Masulipatam and an order was immediately obtained from this Government to allow the grain to be exported. In a case however more recently referred to me by the Collector of Poona of a person wishing to export 5,000 Bullock loads of grain from the Nizam's Territories into those of the Company on the Bombay Establishment the minister would only grant permission for the quantity actually purchased and loaded to be taken away on the plea that grain was urgently required here. In this case I was precluded from recommending to this Government to allow the free export to the Bombay Territories, because I had learnt that the Bombay Government had prohibited exportation of Grain from its Territories into those of the Nizam."

"In order to shew the Right Honorable the Governor in Council the present condition of the Nizam's territories with respect to Grain as well as the prospect for the future in as far as I am able to judge, I do myself the honor to enclose copy of a letter which I have just written to the officer in charge of the Commissariat here in reply to a reference which he had by desire of the Commissary General made to me on the subject of storing Grain for the Troops here."

"I have received your friendly note in which you state that the authorities at Madras had written to you to know if the Nizam's Government had issued orders to prohibit the exportation of Grain into the Territories of the Madras Presidency. As no reports of the sort reached you, You request to be informed if such orders had been promulgated."

"No such orders have been issued by this Government, had it been intended to do so you would have first been informed of it, on account of the want of rain this year there is great scarcity of Grain, so much so, that as you yourself are aware there has been a commotion in the City in consequence. Nothing passing here is concealed or withheld from you. The two Governments are one, there is no distinction between them, therefore how should such an order be issued."

From the Resident to the Officer in charge of the Commissariat, dated 7th Decr. 1832. "I have the honor to acknowledge the receipt of your letter to Lieutenant Malcolm of the 1st Instant with its enclosures."

"Having consulted the Minister of this state and having also taken the opinion of some of the most extensive Grain Dealers in the Begum Bazar, I find it is the general opinion that even if there is no rain during the cold weather, Grain is not likely to rise here much above its present price, during the ensuing six months. After that period the setting in of the rains will probably dispel all idea of scarcity."

"The crops of Wheat, Barely, Chuw &c., I understand look well and healthy generally throughout the Country and though they would be improved much by a good fall of rain, yet they will come to maturity without that unless some blight of an Extraordinary nature should be fall them."

"The minister has expressed to me his conviction that there is grain in the Country more than sufficient for the subsistence of the Community until the new crops come in. You are aware that he has taken off all Rahdarree duties on Grain and that it has in consequence been coming in here of late in large quantities. As the season advances the transport of it will no doubt be rendered more difficult on account of the scarcity of Forage and of water. But there seems reason to conclude that before the transport of it is actually stopped from these causes there will be a sufficiency of Grain collected here to subsist the community until the rains fall."

"On the grounds I have stated I am disposed to think it unnecessary at present to lay in a store of Grain for the troops here. If indeed the Grain to be stored were to be purchased in the same market from whence it is now imported by the Dealers here, I should say that the most injurious consequences would be the result. The price of grain would in the first place inevitably rise from such a dealer as the Company coming into the market, and in the second place the same grain would be brought in here at an enhanced price which would otherwise probably have found its way here at the present price thro' the means of the ordinary dealers. On the other hand should the Company commence to transmit Grain to this place from the more remote Provinces, supposing that the expence of carriage would admit of this,

"without heavy loss; yet even in this case I am disposed to think that some bad effects might result from such an importation by the Company. The dealers here are now exerting all the means they possess to bring in grain to this place in the confidence no doubt that the present high prices will continue. But if they observe large quantities of grain sent by the Company from a distance for the use of the Troops, they will naturally expect that this will produce a fall in the price and will either relax or altogether discontinue their endeavours to import it."

"On the whole I am of opinion that generally speaking in times of scarcity nothing more is requisite but the doing away of all restrictions on the transport of grain, when it will be found that the avarice of individuals will perform precisely the part which the most enlightened philanthropy would dictate."

"Ordered that a copy of the foregoing communication be furnished to the Revenue Department with reference to a letter from the Secretary to the Board of Revenue dated the 3rd instant."

SEA CUSTOMS.

MADRAS.

REPORT OF THE EXTERNAL COMMERCE FOR THE YEAR 1830-31.

To the Chief Secy. to Govt., in Dy. Cons., 27th Feby. 1832.

From the Reporter of the External Commerce, 9th in Cons., 30th Jan'y. 1832.

603. On the 23rd February we submitted to Government for the purpose of being forwarded to the Honorable Court a report upon the Trade of the Madras Territories for the official year 1830-31 dated 9th January 1832 together with the usual accompaniments as noted in the list of the Packet.

DRAWBACK PAYABLE ON SUPPLIES FURNISHED TO HIS MAJESTY'S SHIPS BETWEEN THE 1ST OCTOBER 1831 AND 30TH JUNE 1833.

604. On the 12th March we submitted to Government a letter from the Collector of Sea Customs enclosing a statement of Drawback payable on supplies furnished to His Majesty's Ships between the 1st October and 31st December 1831 amounting to Rupees 500-5-0 for which we requested that the sanction of Government might be granted accordingly.

From the Chief Secy. to Govt., in Cons., 2nd April 1832.

605. Sanction for the above sum was granted under date 30th March.

To the Chief Secy. to Govt., in Cons., 9th July 1832.

2nd in Cons., 9th July.

From the Actg. Chief Secy., in Cons., 26th July. 1832.

606. On the 9th July we submitted to Government a letter from the Collector of Sea Customs containing a statement of Drawback payable on supplies furnished to His Majesty's ships between the 1st January and 31st March 1832 amounting to Rupees 257-13-0 for which we requested sanction which was granted on the 17th of the same month.

607. On the 6th August we submitted to Government a letter from the Collector of Sea Customs dated 30th July containing a statement of Drawback payable on supplies furnished to His Majesty's Ships between the 1st April and 30th June last amounting to Rupees 1,331-5-9 and requested that the sanction of Government might be granted, which was accordingly done by a letter bearing date 17th August, and a copy was transmitted to the Collector of Sea Customs on the 23rd of that month.

REDUCTION IN THE TARIFF VALUATION OF JAPAN COPPER.

To the Chief Secy. to Govt.,
in Cons., 19th July 1832.

608. The following letter was addressed to the Chief Secretary under date 19th July.

From Messrs. Arbuthnot and
Co., 6th in Cons., 11th June
1832.

To the Collr. of Sea Customs,
11th in Cons., 11th June do.

From do., 19th in Cons.,
28th do.

To do., 28th in Cons., 28th
do.

From do., 7th in Cons.,
16th July.

"I am directed by the Board of Revenue to request that you will
"submit for the orders of the Right Honorable the Governor in
"Council the accompanying correspondence with the Collector of
"Sea Customs regarding an application made by Messrs. Arbuthnot
"and Co., for a reduction in the Tariff valuation of Japan Copper."

"Messrs. Arbuthnot and Co., request that Japan Copper may be entered in the Tariff at
"Rupees 210 per Candy (which they state to be the present selling price) instead of Rupees 300
"at which it is valued in the Tariff now in force. It appears however from the statement
"enclosed in Mr. Clive's letter of the 7th Instant, that the lowest price for the last 5 years
"preceding the present, has been 280 Rupees the average being 350.
"The Board recommend therefore, agreeably to his proposition that
"he may be authorized to enter this article in the Tariff at a valuation of 280 Rupees
"per Candy."

From the Acting Secy. to
Govt., in Cons., 30th July 1832.

609. The sanction of Government for the measure recommended above was granted under date 24th July 1832.

610. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 30th July.

STATEMENT OF THE IMPORTS AND EXPORTS BY SEA, OF BULLION AND COIN DURING
THE LAST 10 YEARS.

611. Under date 15th June we were furnished by Government with the following Copy of
letter from the Secretary to the Governor General and desired
to call upon the Collector of Sea Customs to furnish the statement
therein required.

From the Chief Secy. to Govt.,
in Cons., 21st June 1832.

"I am directed to convey the Right Honorable the Governor General's request that a
"statement may be furnished to him according to the annexed form
"of the Bullion and Coin imported and exported by sea in the
"Madras Presidency during the past ten years; distinguishing British
"and Foreign, and Public and Private Imports and Exports.

Statement of Bullion and Coins Imported and Exported during the past ten years, not including Government transactions which have been very considerable, but with respect to, which the Custom House has no official information.

Years.	Imports.			Exports.			Understood Imports by Government.
	British.	Foreign.	Total.	British.	Foreign.	Total.	
1822-23	65,91,886	1,18,48,610	1,84,39,996	59,685	None.	59,685	50,91,620
1823-24	84,15,796	42,32,281	1,26,48,017	8,16,914	22,500	8,39,414	1,09,81,737
1824-25	49,15,627	45,12,966	94,28,593	6,61,653	27,000	6,88,653	28,03,042
1825-26	63,31,628	38,11,898	1,01,43,026	80,379	None.	80,379	None.
1826-27	57,28,552	21,10,868	78,39,420	4,28,333	None.	4,28,333	5,06,461
1827-28	80,72,983	45,51,690	1,26,24,673	8,61,225	1,26,000	9,87,225	34,58,720
1828-29	28,38,983	23,20,407	51,59,390	15,04,347	11,250	15,15,597	3,00,000
1829-30	77,50,000	14,41,850	91,91,920	16,12,543	27,777	16,40,320	None.
1830-31	45,62,486	10,41,607	56,04,093	32,77,985	34,050	33,11,135	None.
1831-32	27,07,911	10,23,663	37,31,574	40,56,610	None.	40,56,610	64,83,200
	Grand Total of Imports Sicca Rupees...			Grand Total of Exports Sicca Rupees...			2,06,24,780
	9,48,19,702			1,36,07,851			

27th July, in Cons., 2nd Augt. 1832.
To the Ag. Chief Secy. to Govt., in Cons., 2nd Augt. 1832.

612. The following statement of the nature alluded to in the foregoing letter having been obtained from the Collector of Sea Customs was laid before Government by us on the 2nd August.

Years.	On Private Account.				On the Government Account.						
	Imports.			Total.	Exports.			Total.	Imports.	Exports.	
	British.	Foreign.	M. Rs.		British.	Foreign.	M. Rs.				
1822-23	...	...	...	...	...	...	...	...	...	...	...
1823-24	...	...	...	...	...	...	...	...	...	...	...
1824-25	...	...	...	...	...	...	...	...	...	...	...
1825-26	...	...	...	...	...	...	...	...	...	...	...
1826-27	...	...	...	...	...	...	...	...	...	...	...
1827-28	...	...	...	...	...	...	...	...	...	...	...
1828-29	...	...	...	...	...	...	...	...	...	...	...
1829-30	...	...	...	...	...	...	...	...	...	...	...
1830-31	...	...	...	...	...	...	...	...	...	...	...
1831-32 Madras.	...	...	...	...	...	...	...	...	...	...	...

Statement of Bullion and Coin Imported and Exported during the past Ten years at and from the several parts including Madras, under this Presidency, as entered in the annual statements under the head of "External Commerce" by Sea sheving also distinctly the Imports and Exports on account of Government.

DISTRIBUTION OF THE PROCEEDS OF THE SALE OF A QUANTITY OF CONFISCATED MILK OPIUM.

To the Actg. Chief Secy. to Govt., in Cons., 6th Augt. 1832.

613. The following letter was forwarded to the Acting Chief Secretary to Government under date 6th August.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying Correspondence with the Collector of Sea Customs regarding the seizure of 46 Bags of milk of opium which have been confiscated under their authority and to recommend with reference to Mr. Secretary Macleod's letter of the 3rd February 1826 that the proceeds of the sale which amount to Rupees 127-9-4 may be divided into shares in the manner proposed by Mr. Clive in his letter of the 30th Ultimo, viz.

	Rs.	A.	P.
Government	...	31	14 4
Collector	...	21	4 3
Deputy Collector	...	10	10 1
Informers	...	31	14 4
Seizer	...	31	14 4
	127	9	4

"and that as a further reward to the informer and seizer, the share of Government may be granted to them in equal proportions in addition to their own shares."

614. Sanction for the distribution recommended in the above letter was granted by Government on the 21st August 1832, and communicated to the Collector of Sea Customs on the 27th August.

615. On the 21st September 1832 Mr. W. Ashton was appointed Collector of Sea Customs in succession to Mr. Clive proceeded to Europe and Mr. W. E. Underwood Deputy Collector.

REVENUE OF THE FUSLY YEAR 1241.

To the Chief Secy. to Govt., in Cons., 24th Jany. 1833.

616. The following letter was addressed to Government under date 24th January 1833.

"I am directed by the Board of Revenue to forward for the information of the Right Honorable the Governor in Council and for transmission to the Honorable the Court of Directors, the accompanying letter from the Accountant General enclosing a General Statement of the Gross collections charges and Net Revenue of the Provinces under this Government for fusly 1241."

"The Grand total of receipts is shewn to be Rupees 4,47,26,199-0-11 and of disbursements of every description Rupees 87,42,657-3-5 leaving a net revenue 3,59,83,541-13-6."

"Compared with fusly 1240 there was a decrease in the Gross collections to the amount of 5,42,904-10-0 but owing to there having been an increase in the charges to the amount of 5,79,119-12-8 the decrease in the net revenue was 11,22,024-6-8 as shewn in the following abstract statement."

Collections.	Fusly 1240.		Fusly 1241.		Charges.	Decrease.		Increase.		Fusly 1240.		Fusly 1241.		Increase.		Decrease.		Percentage of charges of Fusly 1240.				Percentage of charges of Fusly 1241.			
	RS.	A. P.	RS.	A. P.		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue.					Charges on Land revenue including Extraordinary ...																				
Ayrcars ...	20,80,064	4 8	25,74,085	5 4	...	...	...	...	...	62,51,621	6 4	63,51,408	10 1	99,787	3 9	...	...	19 9	4 1	20 8	0	...	...	...	...
Current ...	2,87,79,463	10 10	2,73,61,339	5 0	...	14,15,124	5 10	...	...	91,07,811	9	1,16,067	10 4	24,988	14 7	...	...	5 1	7 1	6 6	5 1	...	...	...	...
Extra Revenue ...	1,06,990	3 10	1,55,748	3 4	...	11,242	0 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Extraordinary ...	8,84,534	1 6	8,82,535	14 1	...	2,018	3 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total land revenue.	3,19,17,702	4 10	3,09,77,308	11 9	...	...	...	...	...	9,282	4 4	12,841	9 10	3,539	5 6	...	...	4 5	3 1	4 12	3 1	...	...	...	...
Abkary ...	17,81,667	9 8	18,12,477	15 3	...	...	...	...	...	22,860	13 6	23,671	4 10	810	7 4	...	...	2 3	1 1	2 0	1 1	...	...	...	...
Sundry Small Farms and Licences ...	2,14,352	10 5	2,59,115	12 11	...	...	...	...	...	4,96,399	8 8	6,16,044	14 7	1,19,645	5 11	...	...	11 6	7 1	14 7	0	...	...	...	...
Moturpha ...	10,40,621	12 1	11,78,973	1 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Land Customs ...	43,48,672	2 4	42,65,445	14 6	...	83,226	3 10	...	...	2,37,550	2 7	3,87,026	8 1	1,49,476	5 6	...	...	23 13	8 1	33 15	4 1	...	...	...	...
Sea Customs ...	9,95,633	2 11	11,39,874	0 11	...	...	...	...	...	6,91,310	15 1	8,17,830	8 10	1,23,513	9 9	...	...	18 2	5 1	21 4	9 1	...	...	...	...
Salt Monopoly ...	38,24,507	7 0	38,40,683	14 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tobacco Monopoly ...	7,69,692	1 4	8,68,617	2 0	...	...	...	...	...	3,27,323	15 6	3,76,655	1 4	49,331	1 10	...	...	42 8	5 4	43 5	9 1	...	...	...	...
Stamps ...	3,73,254	8 4	3,83,702	7 3	...	...	...	...	...	33,103	9 0	41,110	15 6	8,007	6 6	...	...	8 13	10 1	10 11	6	...	...	...	...
Total receipts...	4,52,63,103	10 11	4,47,26,199	0 11	...	...	...	...	...	81,63,537	6 9	87,42,657	3 5	5,79,119	12 8	...	...	18 0	6 1	19 8	9	...	...	...	...
					Deduct Increase...	9,68,736	3 7	...	...																
					Net Decrease...	5,42,904	10 0	...	...																
					Net revenue...	3,71,05,566	4 2	...	...																

ARREARS OF LAND REVENUE.

Demand.				Fusly 1241.			
Fusly 1240.		RS.		A.		P.	
Fusly 1237...	3,51,081	5	5	Fusly 1238.	3,76,182	9	6
" 1238...	4,49,164	14	4	" 1239.	4,22,329	12	1
" 1239...	24,10,143	9	1	" 1240.	29,30,477	5	5
	22,10,389	12	10		37,28,989	11	0
					32,10,389	12	10
Increase					5,18,599	14	2

COLLECTIONS.

Fusly 1237...				Fusly 1238.			
RS.		A.		RS.		A.	
10,798		7		45,913		6	
71,849		4		64,447		4	
19,86,915		1		23,50,541		3	
20,69,582		13		24,60,901		14	
17,101		7		1,13,733		6	
20,86,604		4		23,74,635		5	
				20,86,634		4	
Increase					4,88,021	0	8

ARREARS.

Increase.

	RS.	A.	P.
Salem	1,35,395	11	0
Guntoor	1,15,068	8	7
Tinnevely	92,546	4	6
Malabar	80,805	1	11
Rajahmundry	70,006	9	7
South Arcot	53,991	11	2
Trichinopoly	52,103	12	11
Vizagapatam	42,920	9	3
Bellary	41,373	10	2
Madura	36,965	5	6
Chingleput	19,984	3	7
Cuddapah	19,526	4	1
Coimbatore	8,060	3	0
North Arcot	97	1	8
	7,63,845	0	11

"The demand for arrears of land revenue at the beginning of Fusly 1241 on account of the three preceding years exclusive of balances anterior of Fusly 1238 amounted to Rupees 37,28,989-11-0 exceeding the demand at the beginning of 1240 by Rupees 5,18,599-14-2."

"The Collections for the same period inclusive of those on account of old balances amounted to Rupees 25,74,635-5-4 exceeding the Collections of last year in the amount of Rupees 4,88,021-0-8 and being the result of a gross increase of Rupees 7,68,845-0-0 and a gross decrease of Rupees 2,80,824-0-3."

"The increase was in the Districts noted in the Margin."

"In Salem the increase under this head was occasioned by the final adjustment of certain sums the collection of which had been suspended from fusly 1231 pending the decision on the claims of the Mootahdars to compensation on account of the resumption of Moturpha."

"In Guntoor the greater part of the increase is fictitious. It arose from a part of the Current Collections having been irregularly applied to the liquidation of balances of previous years. The Board have furnished the Collector with instructions on this head with a view to the correction of the irregular practice which has obtained in this respect."

"In Tinnevely the increase arose chiefly from the proceeds of the Amany Mailwarum grain of Fuslies 1239-40 which remained unsold, in consequence of there being no adequate demand, having been disposed of during the year under review."

"In the remaining districts the increase in the collections of arrears was owing to the demand at the beginning of fusly 1241 having been greater than at the commencement of fusly 1240."

DECREASE.

	RS.	A.	P.
Tanjore	1,20,137	7	7
Nellore	1,05,003	2	4
Madras	17,919	2	9
Ganjam	15,594	14	3
Canara	14,053	15	0
Masulipatam	8,115	6	4
	2,80,824	0	3

"The decrease was in the 6 Districts noted in the margin."

"In Tanjore, Nellore and Canara the decrease was occasioned by the demand on account of arrears being less in this than in the preceding year."

"In Ganjam the decrease is attributable to the arrears of Peshcush due from the Parla Kemedi and Goomsur Zemindaries having been only partially realized in consequence of the unsettled state of these Zemindaries."

"In Masulipatam the decrease arose from the balance against the Nedadavole Estates which is under the management of the Collector being less at the beginning of fusly 1241, than in the preceding year."

"In Madras the decrease was occasioned by the introduction of a more correct method of bringing to account the collections realized within the year."

"The Current demand as well as the collections on that account within fusly 1241 fell below those of last year, the balance which remained outstanding at the close of fusly 1241 amounting as noted in the Margin to Rupees 35,29,241-11-9 was reduced by subsequent collections up to the end of December 1832 to Rupees 14,65,288-12-8 according to the Statements of Demand Collection and Balance received from the several Collectors."

CURRENT.

1240.				1241.			
RS.		A.		RS.		A.	
31,710,846		15		3,08,93,581		0	
28,779,463		10		2,73,64,339		5	
Balance...		29,31,383		35,29,241		11	

COLLECTIONS.

1240				1241			
RS.		A.		RS.		A.	
2,87,79,463		10		2,73,64,339		5	
Decrease...		14,15,124					

"In the collections of current land revenue in fusly 1241, there was a net decrease of Rupees 14,15,124-5-10 resulting from a gross decrease of Rupees 17,74,467-11-1 and a gross increase of Rupees 3,59,343-5-3."

DECREASE.

	RS.	A.	P.
Rajahmundry	3,41,610	9	7
Madura	2,43,996	3	7
Nellore	2,03,077	10	3
Tinnevely	1,77,729	5	2
Guntoor	1,74,055	1	5
Coimbatore	1,18,229	11	11
Vizagapatam	1,08,783	2	0
Trichinopoly	95,300	13	5
South Arcot	83,704	5	5
Cuddapah	69,953	4	9
Ganjam	64,069	2	11
Bellary	59,750	2	3
Salem	21,428	3	2
Malabar	14,085	15	9
Masulipatam	2,51	15	6

"The gross decrease occurred in the districts noted in the Margin." "The greatest decrease occurred in the Rajahmundry district. In consequence of the low prices of Grain and the scarcity of money in this district* occasioned in a great degree by the discontinuance of the Commercial Establishments which formerly caused the circulation of large sums of money, the ancient Zemindars and Proprietors experienced much difficulty in paying their Peshcush and at the close of the Fusly heavy arrears amounting in the aggregate to Rupees 5,91,930 remained outstanding against them. This amount has been reduced subsequently to Rupees 3,15,459 and steps have been taken for bringing to sale the Proprietary Estates in cases where it appeared to be necessary to resort to that extreme measure. In the collections from the Government Estates there was also a falling off of Rupees 37,003 in consequence of the reduced settlement concluded for fusly 1241 consequent on the unfavorable nature of the season."

"In Madura the demand for this year upon the lands under Ryotwar settlement was greatly decreased owing to the entire failure of the North East Monsoon which caused a considerable reduction in the cultivation, and rendered heavy remission on account of shabee or withered crops necessary." "There was also a large decrease in the receipts from the Zemindaries under permanent settlement, a great part of the arrear was due by the Zemindar of Shevagunga whose Estate has been attached."

"In Nellore the Current settlement was considerably below that of the preceding year
Nellore. "owing to the unfavorable nature of the season the crops are re-
presented to have been very unproductive and the prices of Grain
"to have been at the same time very remarkably depressed; disease also was prevalent in some
"parts of the district. The decrease in the Current collections compared with those of Fusly
"1240 amounts to Rupees 1,91,433 in the lands under Ryotwar settlement, and Rupees 11,644
"in those under a Zemindary settlement."

"In Tinnevely the decrease in the demand upon the lands under Ryotwar settlement was
Tinnevely. "owing to the adversity of the season and the great scarcity of
"water throughout the fusly. The net decrease in the settlement of
"the Nunja or rice lands alone amounted to Rupees 3,29,425, of which Rupees 1,82,653 was in
"the lands under a money settlement and Rupees 1,46,771, in those of which the produce is
"divided with the Government."

"In Guntoor the decrease in the collections from Zemindars is ascribed to the unfavorable
Guntoor. "nature of the season which prevented them from punctually pay-
"ing their Peshcush. The Zemindaries against which the heaviest
"balances are outstanding have been attached and measures taken to enforce the payment of
"the arrears in the other cases. The decrease in the lands under the direct management of
"the Officers of Government in Palnaud is also ascribed to the adverse nature of the season."

"In Coimbatore the decrease in the collections arose from the reduction in the Current
Coimbatore. "settlement owing to the unfavorable nature of the season, follow-
"ing two previous years of drought. The extent of land under
"cultivation was in consequence much limited and it was also necessary to allow remissions to
"a considerable amount in consequence of the failure of crops."

"In Vizagapatam the decrease is ascribed to the difficulty that has been experienced of
Vizagapatam. "late years in realizing the Peshcush from the ancient Zemindaries
"in this district some of which are under attachment and some under
"the management of the officers of Government in consequence of the Minority of the Proprietors
"or in conformity with Precepts of the Courts which in the year under review was aggravated by
"the depredations of Veerabudra Rauze's followers, and the disturbances in the Southern part
"of the district. The owners of the Proprietary Estates were also backward in the payment
"of their Kists. The amount due by the latter has been subsequently realised."

"In Trichinopoly there was a decrease in the Current settlement compared with that of
Trichinopoly. "the preceding Fusly of Rupees 71,277 caused in a great measure
"by the abolition of the Putent System which had prevailed in the
"dry lands and the freedom now allowed to the Ryots of contracting or extending their farms
"at will, they being held liable to pay the assessment only on lands actually cultivated, and
"partially by the unfavorable nature of the season. The collections within the fusly were also
"diminished in consequence of the delay which occurred in the inhabitants of certain
"villages agreeing to the terms of the settlement, which prevented the realization of a consider-
"able part of the demand against them within the Fusly."

"In the Southern Division of Arcot there was a considerable reduction in the settle-
Southern Division of Arcot. "ment of the Current year owing to the unfavorable nature of
"the season, and a consequent decrease in the collections. The
"insufficiency of rain at the commencement of the fusly materially injured the Poonjah or
"Dry cultivation and the failure of the Monsoon proved very detrimental to the Nunjah or
"Wet cultivation."

"In Guddapah the decrease in the Collections was the result of a reduction in the
Guddapah. "Current Settlement. The supply of water to the Tanks prevented
"the usual extent of Land being cultivated, and the district is stated
"to have suffered from the mortality amongst the Ryots from cholera which epidemic prevailed
"most in the black land Talooks inhabited by substantial Ryots, and is stated to have had a
"most detrimental effect on the cultivation of certain villages."

"The causes which have prevented the punctual realization of the Peshcush from the
Ganjam. "Zemindars in the adjoining district of Vizagapatam, have also
"impeded the collections in the Ganjam district and the decrease
"in the Current collections has further been swelled from the untoward circumstances of the
"Goomsur and Parlah Kimmedy Zemindaries. For the recovery of the arrears due from the
"Proprietary Estates the measures authorized by the Regulations have been resorted to."

"In Bellary the decrease in the Current Collections was the result of a reduction in the
Bellary. "settlement of the year which is attributed to the unfavorable nature
"of the season."

"In Salem the season at first was promising but subsequently there was a great check to
Salem. "cultivation for want of rain between the Months of June and Sep-
"tember, and by the failure the produce of the late crops of the
"year was destroyed, the result of the settlement was a decrease compared with the previous
"year of Rupees 43,667 which accounts for the falling off in the collections."

"In Malabar tho' there was a small increase in the settlement of Fusly 1241 compared with
Malabar. "that of the previous year, the collections fell short in the sum of
"Rupees 14,036. This result was attributed by the late Principal
"Collector mainly to the continued pressure of the times on the inhabitants, arising from the
"unparalleled fall in the price of Grain and Garden produce during the last five years."

"In Masulipatam the decrease is attributed to the reduction in
Masulipatam. "the Peshcush of the Charmahl Estate."

"The increase in the collections is in the districts noted in the
"Margin."

INCREASE.			
	RS.	A.	P.
Canara	1,94,204	7	8
Tanjore	57,327	0	0
North Arcot	46,843	7	7
Chingleput	40,429	8	8
Madras	20,539	7	4
	3,59,343	5	3

"The settlement of the land revenue of Canara for Fusly 1241
"exceeded that of Fusly 1240 by Rupees 1,61,698 owing mainly to the
"favorable nature of the season throughout the whole of the district
"combined with an improvement in the state of the grain market.
"The disturbed state of the district during the previous fusly it will
"be remembered also operated to diminish the amount of the settlement of that year and
"impede the Collections. The Collections during fusly 1241 were
"made with the greatest facility and the result gives an increase over
"those of the preceding year of Rupees 1,94,204."

"In Tanjore the Settlement of fusly 1241 exceeded that of the preceding year by
Tanjore. "Rupees 99,133 in consequence of the abundance of produce of the
"Nunjah lands owing to the favorable nature of the season. The
"result was an increase in the collection of Current Revenue of Rupees 57,327."

"In the Northern Division of Arcot and in the Chingleput
Northern Division of Arcot and Chingleput. "District similar causes led to an increase in the Current Collec-
"tions."

"In Madras the Current demand fell below that of the last year by Rupees 1,547. There was however an increase in the Collections owing to the introduction under the directions of the Board of a more correct method of bringing to account the collections realized during the year than had previously obtained. It had been the practice to carry the collections to credit in liquidation of arrears in the first instance, under an impression, that a receipt granted for the payment of the Current revenue rendered void any demand on account of former arrears which might be due from the same individual. To obviate any doubt as to the liability to pay the arrears a clause has been added to the receipts specially reserving the right of enforcing the demand on that account."

EXTRA LAND REVENUE.

Fusly 1240...	1,66,990	3	10
" 1241...	1,55,748	3	4
	11,242	0	6

"Under the head of extra land revenue there was a net decrease of Rupees 11,242-0-6 resulting from a gross decrease of Rupees 44,359-5-7 and a gross increase of Rupees 33,117-5-1."

DECREASE.

	RS.	A.	P.
Tanjore ...	25,231	6	5
Nellore ...	8,878	0	9
North Arcot ...	6,354	8	1
Rajahmundry ...	1,913	8	1
Salem ...	609	9	5
Canara ...	523	0	5
Madras ...	364	14	9
Guntoor ...	322	0	0
Masulipatam ...	162	5	8
	44,359	5	7

"The decrease was chiefly in the first 4 districts noted in the Margin."

"In Tanjore the decrease compared with the previous year arose from the receipts under this head having been unusually swelled in fusly 1240 by the revenue derived from the excess in backyard lands above the authorized extent which was discovered by the survey and which has since been included under the head of land revenue and also from other items of a fluctuating nature."

"In Nellore the decrease arose from the collections on land cultivated, but not included in the Jummahbundy being less in this than in the last year."

"In the Northern Division of Arcot the decrease was occasioned by the proceeds of an Enam village previously in deposit having been brought to account in fusly 1240 and there being no corresponding receipt in fusly 1241."

"In Rajahmundry the decrease was owing to a less amount being derived from the sale of Northern Division of Arcot. produce in the Assarah villages of the Government Estates, subsequent to the conclusion of the settlement."

"The increase under this head was in the districts noted in the Margin."

"In Bellary the increase arose partly from the revenue of an Enam Village that was resumed and partly from the discovery of suppressed cultivation. In Coimbatore from the proceeds of the sale of Sandalwood. In Ganjam from the proceeds of the sale of Grain belonging to the late insurgent Meharta confiscated under the orders of Government. In the Southern Division of Arcot and Cuddapah from Extra Cultivation not included in the Jummahbundy. In Malabar from sums brought to account in fusly 1241 as penalties levied under Regulation IX of 1822. In Trichinopoly from the amount levied on account of fines. In Tinnevely from the profit in the sale of Malwarum Grain in the Amany Villages at the Current selling prices above the standard commutation price fixed at the Jummahbundy."

INCREASE.

	RS.	A.	P.
Bellary ...	9,399	3	0
Coimbatore ...	5,515	3	6
Ganjam ...	4,764	13	9
South Arcot ...	3,445	6	2
Malabar ...	2,990	0	0
Vizagapatam ...	1,844	13	3
Tinnevely ...	1,754	9	1
Cuddapah ...	1,634	5	6
Trichinopoly ...	1,198	6	5
Madura ...	283	7	5
Chingleput ...	282	1	0
	33,117	5	1

EXTRAORDINARY.

	RS.	A.	P.
Fusly 1240...	8,84,584	1	6
" 1241...	8,82,535	14	1
	2,048	3	5

"Under the head of Extraordinary there was a net decrease of Rupees 2,048-3-5 the particulars of which are shewn in the following statement."

	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recoveries of advances for Cultivation and Repairs..	7,47,244	14	5	7,20,722	9	4	...	...	...	26,522	5	1
Recoveries of charges collection of sequestered Zemindaries ...	41,124	12	3	56,716	8	3	15,591	12	0	...	...	...
Interest on account of arrears unpaid ...	23,741	13	4	30,462	12	6	6,720	15	2	...	...	...
Receipts on account of Company's Plantations, Sales of Land Batta or Gain by exchange ...	72,472	9	6	74,634	0	0	2,161	6	6	...	...	...
Total...	8,84,584	1	6	8,82,535	14	1	24,474	1	8	26,522	5	1
Deduct Increase...										24,474	1	8
Net Decrease...										2,048	3	5

"The decrease in the recovery of advances for cultivation was owing to a reduction in the amount advanced."

"The increase in the recoveries of charges Collection and Interest arose from the Zemindaries under a Permanent settlement having been attached more extensively than in the preceding year."

CHARGES.

	RS.	A.	P.
Fusly 1241...	63,51,408	10	1
" 1240...	62,51,621	6	4
	99,787	3	9

"In the disbursements charged upon the Land Revenue there was a net increase of Rupees 99,787-3-9, as shewn in the following Statement."

	Fusly 1240.			Fusly 1241.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
ORDINARY.												
Salary and Commission after deducting refunds	11,64,602	12	1	10,69,457	5	6				95,145	6	7
Huzoor and District Establishments	19,46,860	7	2	19,24,164	9	1				22,685	14	1
Saderward	91,123	1	3	82,770	11	8				8,352	5	7
Extra charges do.	45,629	6	11	46,957	13	8						
Repairs of Tanks and Watercourses	5,76,809	15	8	6,41,325	4	1						
Extra charges connected with revenue but not chargeable to any particular branch do.	1,67,579	11	10	1,71,756	5	0						
Tent allowance do.	93,083	10	4	94,723	11	1						
Surgeon's allowance do.	17,125	15	8	12,908	11	9				4,217	3	11
	41,02,815	0	11	40,44,063	13	10				1,30,410	14	2
Compensation in lieu of resumed offices	0,00,357	5	3	5,47,392	1	0				52,959	4	3
Pensions	93,907	11	2	66,416	0	3				27,491	10	11
Charitable allowances	1,63,791	13	9	1,60,432	14	8				3,363	15	1
Pagoda and Mosque allowances	4,90,358	10	7	5,21,265	9	8						
	13,54,409	8	9	12,95,496	9	7				83,819	14	3
Advances for cultivation and repairs	54,57,224	9	8	53,39,560	7	5				2,14,230	12	5
Advances for charges collection												
Law Charges	6,77,942	12	9	7,27,040	6	4						
Charges on Company's Plantations Purchase of Lands, &c.	47,326	3	7	52,440	5	5						
Refunds of Revenue	1,707	4	5	1,210	1	1				497	3	4
	36,478	10	11	51,001	15	7						
	31,541	13	0	1,80,155	6	3						
	7,94,396	12	8	10,11,848	2	8				497	3	4
	62,51,621	6	4	63,51,408	10	1				2,14,727	15	9
Total Ordinary												
Total Extraordinary												
Grand Total of Land Revenue Charges												

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ORDINARY.

RS. A. P.

1240 ... 54,57,224 9 8

1241 ... 53,39,560 7 5

Decrease ... 1,17,664 2 3

1240 ... 41,02,815 0 11

1241 ... 40,44,063 13 10

Decrease ... 53,751 3 1

"There appears a decrease of Rupees 1,17,664-2-3 in the total amount of ordinary charges but deducting the charges for compensation in lieu of resumed offices, Pensions, charitable allowances and Pagoda and Mosque allowances the decrease appears to be only Rupees 53,751-3-1, arising from a gross decrease of Rs. 1,30,410-14-2 and a gross increase of Rupees 71,659-11-1."

"The decrease of Rupees 95,145-6-7 under the head of Salary and Commission is the result of a gross decrease of Rupees 1,24,753 and a gross increase of Rupees 29,608: A great part of this decrease* is merely nominal the charges under this head for fusly 1240 having been swelled by the salary of Mr. Russell the Senior Member of the Board of Revenue and that of Mr. Bannerman, then Senior Deputy Secretary during their employment in Bengal. The real decrease amounting to Rupees 8,183-0-0 was occasioned by the offices of Sub Collector and additional Sub Collector in Salem having been vacant for same time in fusly 1241, also by the refund of a portion of the allowances of the Collector of Gunttoor on account of his absence on leave and by the non appointment of a Head Assistant for part of the year and also in consequence of there being no payment made this year on account of arrears of Commission to Mr. T. A. Oakes late Collector of Gunttoor which increased the charges of the previous year."

DECREASE.

RS. A. P.

Decrease ... 1,24,753 0 0

Increase ... 29,608 0 0

Net Decrease ... 95,145 0 0

* Board of Revenue ... 82,097 0 0

82,097 0 0

73,914 0 0

8,183 0 0

18,612.

12,761.

Hozoor and District Establishments.

Saderward.

Fusly.

1238 ... 49,488 7,823

1239 ... 14,708 6,448

1240 ... 44,735 3,660

1241 ... 22,695 8,352

1,31,626 28,233

"The decrease under the heads of Hozoor and District Establishments and Saderward is satisfactory considering the large reductions under the same heads in fuslies 1238-39 and 40."

4,217.

"There is also a decrease in the Surgeon's allowances."

INCREASE.

61,515.

GROSS INCREASE

Coimbatore ... 23,251

Salem ... 18,262

Madura ... 31,685

Tinnevely ... 26,169

"The increase in the item of Repairs of Tanks and Watercourses was necessary on account of the various important works carried on during the year. The districts noted in the Margin are those in which the increase was greatest."

"The increase in the item of "Extra charge connected with revenue but not chargeable to any particular item" consisted chiefly of the cost of repairing Talook Cutcheries in the district of Salem and the expence incurred on account of the public bearers posted on the route to the Neilgherries."

1,328.

1,639.

"The small increase under the heads of Extra charges and Tent allowance respectively requires no remark."

"The decrease under the head of compensation in lieu of resumed offices compared with the previous year arose from the charge under this head in Fusly 1240 having been swelled by the payment of arrears of Pension to the family of the late Jagheerदार of Senearapooram in the Southern Division of Arcot, and to the Chitwell Poligar in Cuddapah."

RS. A. P.
27,491 0 0
3,368 0 0

"The decrease under the heads of pensions and charitable allowances arose from similar causes."

"The increase under the head of Pagoda and Mosque allowances chiefly occurred in Madras in consequence of the large payment of Rupees 19,788-0-0 made to the estate of the late Dhurmakarta of the Triplicane Pagoda which became due to him on the adjustment of his accounts. There was an increase also in Tanjore owing to an advance of allowance having been made to a large Pagoda."

EXTRAORDINARY.
RS. A. P.
Fusly 1241... 10,11,848 2 8
" 1240... 7,94,396 12 8
2,17,451 6 0

"In the extraordinary charges there was a net increase of Rupees 2,17,451-6-0."

INCREASE.
49,697.
"The increase under the head of advances for cultivation and repairs" "was owing to the unfavorable circumstances of the Season which rendered it necessary to make liberal advances to enable the ryots to carry on their cultivation."

"The increase in the item of advances for charges collection, on account of sequestered Zemindaries, which are recoverable was occasioned by the greater number of Estates which were attached for arrears in this than in the preceding year."

"The increase under the head of charges on account of Company's Plantation &c., arose from the disbursement for the purchase of lands on account of Government having been included therein. Two Estates in Ganjam, brought to sale on account of arrears of revenue were purchased on account of Government for Rupees 21,214 one of which was subsequently again made over to its proprietor and the purchase money amounting to Rupees 3,846 which had been debited in the accounts was again re-credited."

"A very large increase under the head of refunds was occasioned by the compensation allowed to the Mootahadars in Salem in lieu of the resumption of the Moturpha tax from Fusly 1231 to 1241 having been debited in the accounts of this year."

DECREASE.
497.

"There was a very trifling decrease in the law charges."

"Deducting from the charges upon the land revenue the sum of Rupees 20,74,977-5-4 being the amount of the disbursements on account of compensation for resumed offices, for pensions and charitable allowances and Pagoda and Mosque allowances which are really appropriations of revenue, and the recoverable advances for cultivation &c., and for charges collection in sequestered Zemindaries the amount of real charges of administration in Fusly 1241 will appear to be Rupees 42,76,431-4-9 being in the proportion of Rupees 13-12½ per cent. to the collections."

	RS.	A.	P.
Total Charges	63,51,408	10	1
DEDUCT.			
Compensation &c.,...	12,95,496	9	7
Advances for Cultivation	7,27,040	6	4
Do. Charges for Collection	52,440	5	5
	20,74,977	5	4
	42,76,431	4	9
Total Collections	3,09,77,303	11	9
Charges	42,76,431	4	9

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ABKARRY.

COLLECTIONS.

RS. A. P.
Fusly 1241... 18,12,477 15 3
" 1240... 17,84,667 9 8
Increase... 27,810 5 7

"There was a net increase of Rupees 27,810-5-7 in the collections

"of Abkarry revenue during fusly 1241 resulting from a gross increase

"of Rupees 65,514-12-3 and a gross decrease of Rupees 37,704-6-8."

"The increase occurred chiefly in the following districts."

"In Madras the gross increase in the Current collections amounts to Rupees 74,544 and the gross decrease in the collections on account of arrears is Rupees 40,513 leaving a net increase of Rupees 34,031. The increase has arisen from the suppression of certain Petty Taverns in which European spirits were retailed to Natives without restriction to the prejudice of the dealers in Arrack and Toddy, and also from the reimposition of the Tax of 45 Pagodas per leaguer on spirits sold at the principal Hotels. The decrease is owing to a smaller amount of arrears having been collected in Fusly 1241 from the late renters and the Arrack and Toddy shop keepers, than was realized in Fusly 1240."

"In Cuddapah the increase is owing to rents of Fusly 1241 exceeding those of the preceding year."

"In the Northern and Southern Division of Arcot, Bellary, Trichinopoly, Canara and Nellore the increase results from a large amount of arrears due on account of Fusly 1240 having been realized in Fusly 1241."

"The increase in Ganjam arises from a large amount of current revenue having been realized within the Fusly."

DECREASE.

RS. A. P.
Vizagapatam ... 10,198 0 1
Rajahmundry ... 8,478 14 11
Chingleput ... 7,589 3 11
Masulipatam ... 4,896 8 3
Tanjore ... 2,777 0 0
Madura and Dindigul ... 2,250 5 7
Salem ... 1,094 13 3
Tinnevely ... 419 8 8

"The decrease is principally in the districts noted in the Margin."

"In Vizagapatam the decrease results from the contracts entered

"into for Fusly 1241 being below those of the preceding year."

"In Rajahmundry the decrease arose from a balance remaining undischarged by the renters at the close of the fusly which was allowed to lay over in consequence of losses sustained by them from the storm in the Month of May last."

"In Chingleput there was an increase in the Current revenue of Rupees 3,000 and the decrease in the total amount of the collections compared with the amount realized in Fusly 1240 arises from the circumstance of arrears belonging to Fusly 1239, amounting to Rupees 10,618 having been included in the collections of Fusly 1240."

"Of the decrease in the Masulipatam district 1,600 Rupees is the value of Arrack sold to the Renter which has since been discharged and credited in account. The further decrease of 3,268 is owing to the collections on account of arrears being less than in the previous year."

"In Tanjore and Salem the decrease was partly in the current revenue and partly arose from the demand on account of arrears at the beginning of Fusly 1241 being less than were due at the commencement of fusly 1240. In Tinnevely the trifling decrease does not require any observation."

"In Madura the decrease was owing partly to the backwardness in the payment of the Current Kists and a smaller amount was collected on account of arrears."

CHARGES.			
	RS.	A.	P.
Fusly 1241...	1,16,067	10	4
" 1240...	91,078	11	9
Increase...	24,988	14	7

"There was an increase of Rupees 24,988-14-7 in the charges on this branch of Revenue which resulted from a gross increase of Rupees 35,864-7-7 and a gross decrease of Rupees 10,875-9-0."

"The increase occurred chiefly in Madras. The amount paid to the Commissariat Department for Batavia Arrack in Fusly 1240 was only Rupees 11,000 whereas the sum charged under this head in Fusly 1241 was Rupees 37,468 which large increase was in consequence of a bill (amounting to Rupees 26,331) for Arrack supplied during the previous six Months, having been adjusted in the current year in addition to the ordinary annual charge. There was also a further increase of Rupees 20,880 on account of the purchase of Jaggery and other articles for the manufacture of Putta Arrack in Fusly 1241 in consequence of a larger quantity of that article being required to be supplied to the retail dealers. The increase of charge in Masulipatam was caused by a larger portion of the revenue having been under the direct management of the officers of Government in the present than in the previous year which caused an increase of establishment."

"The principal decrease was in Chingleput owing to the charges of Fusly 1240 having been swelled by a payment of Rupees 9,040 to the Abkary renters of 1239 on account of articles received from them."

SUNDRY SMALL FARMS AND LICENCES.

	RS.	A.	P.
1241...	2,59,115	12	11
1240...	2,14,352	10	5
Increase...	44,763	2	6

"In the Collections under the head of Sundry Small Farms and Licences there was a gross increase of Rupees 53,604-7-8 and a gross decrease of Rupees 8,841-5-2 the result being a net increase of Rupees 44,763-2-6."

INCREASE.

	RS.	A.	P.
Malabar...	45,961	5	8

"discharged by them in Fusly 1241."

"In Malabar there was an increase under this head of Rupees 45,961-5-8 occasioned principally by a large balance due by the Cardamum renters on account of the preceding years having been

	RS.	A.	P.
Bellary...	2,090	3	4
Rajahmundry...	1,609	12	11
Salem...	1,474	9	3
Guntoor...	814	8	1
Trichinopoly...	595	7	1

"The increase in the Districts noted in the Margin arose from the collection of arrears on account of the preceding years."

	RS.	A.	P.
Canara...	485	0	8
Tanjore...	427	0	8
Ganjam...	156	8	0

"In Canara Tanjore and Ganjam the increase was owing to the rents of Fusly 1241 exceeding those of the preceding year."

DECREASE.

	RS.	A.	P.
Tinnevely...	3,948	3	8
Dindigul...	1,586	6	6
Madras...	1,040	12	7
Chingleput...	839	15	0
Cuddapah...	508	14	8
South Arcot...	370	5	4
North Arcot...	355	5	6
Coimbatore...	169	11	2
Masulipatam...	14	0	0
Nellore...	7	10	0

"The decrease was chiefly in the following districts. In Tinnevely and Dindigul the decrease in the Current Collections was occasioned by the fish Hill and chayroot rents of Fusly 1241, being below those of the preceding year."

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"In Madras the decrease arose from certain demands on account of the stamping duty for Fusly 1239 having been recovered in Fusly 1240 which swelled the collections of that year."

"In Chingleput the decrease was in the amount offered for the Junglo and Fish rents."

"In Cuddapah the decrease was the result of a gross increase of Rupees 3,081-2-0 and a gross decrease of Rupees 3,361-4-7 the former occasioned by the rents of orchards of Mangoe and Tammarind Trees being higher in Fusly 1241 than in Fusly 1240 and the latter by some diamonds having been found in fusly 1240 of such a size as to entitle the Circar to share in the proceeds which was not the case in Fusly 1241."

"There was an increase of Rupees 3,559-5-6 in the charges under this head, chiefly in Canara and Tinnevely. In the former district the increase was owing to a larger quantity of Coir having been received from the Amendevi Islands, this year than last, and to the enhanced price paid for the rice given in part payment for the Coir. The increase in the latter district was on account of a portion of the remission allowed to the Chank Renter of Fusly 1241 according to the terms of his contract on account of a Pearl Fishery on the Coast of Manar."

MOTURPHA OR PERSONAL OR PROFESSIONAL TAXES.

	RS.	A.	P.
1241...	11,78,973	1	5
1240...	10,40,621	12	1
Increase...	1,38,351	5	4

"In the Moturpha revenue there was net increase of Rupees 1,38,351-5-4 resulting from a gross increase of Rupees 1,52,155-3-3 and a gross decrease of Rupees 13,803-13-11."

"The increase is chiefly in Salem, Coimbatore, Southern Division of Arcot and Cuddapah."

	RS.	A.	P.
Salem...	1,34,067	8	3
Coimbatore...	7,882	5	3
South Arcot...	4,555	3	9
Cuddapah...	3,426	13	2
Bellary...	935	11	3
Malabar...	781	12	9
Guntoor...	453	15	4
Tanjore...	46	3	11
Ganjam...	5	9	7

"In Salem altho' the Current demand on account of Moturpha was less than in fusly 1240 the gross collections were swelled by a sum of Rupees 1,27,664-8-2 being the amount of collections made during former years in certain Mootahs, which had been kept in deposit as already alluded to pending the decision of the question regarding the compensation to be allowed to the Mootahdars on account of the resumption of this branch of revenue having been brought to account in fusly 1241."

"In Coimbatore and the Southern Division of Arcot, the increase was in consequence of the collection of arrears due for Fusly 1240."

"In Cuddapah the increase was partly in the Current demand and partly from the collection of arrears."

DECREASE.

	RS.	A.	P.
Rajahmundry...	4,623	12	11
Tinnevely...	4,393	8	11
Masulipatam...	1,958	0	3
Chingleput...	843	9	3
Canara...	831	11	10
Trichinopoly...	679	13	6
Nellore...	297	14	3
North Arcot...	170	7	0

"The decrease was principally in the following districts. In the districts of Rajahmundry and Tinnevely the decrease is attributed to the depressed state of trade."

"The decrease in the Masulipatam district compared with fusly 1240 is attributable to the collection of that year, including a considerable amount of arrears of former fuslies."

"In the charges under this head there was a trifling increase of Rupees 810-7-4 which has resulted from a gross increase of Rupees 2,471-6-5 and a gross decrease of Rupees 1,660-15-1. In the former is included the amount of the commission drawn by the Collector of Salem upon the collections of previous years which were this year brought to account, as noticed above. The decrease is in consequence of the compensation allowed to the proprietor of the Bheemanapilly Estate in Rajahmundry on account of the resumption of this branch of revenue having been less in amount than in the previous year."

CHARGES.			
	RS.	A.	P.
1241	23,671	4	10
1240	22,860	13	6
Increase	810	7	4

SAYER OR LAND CUSTOMS.

	RS.	A.	P.
1240	43,48,672	2	4
1241	42,65,415	14	6
Decrease	83,226	3	10

INCREASE.

	RS.	A.	P.
South Arcot	52,297	15	3
Coimbatore	25,313	2	11
Bellary	18,507	11	10
Rajahmundry	13,231	3	5
Salem	10,546	11	2
Cuddapah	5,365	2	7
Ganjam	3,833	0	11
Malabar	3,374	8	7
Dindigul	35	3	0

"In Coimbatore the increase was occasioned partly by an increase in the collection of duty upon Tobacco exported to Travancore, and partly by a portion of the Revenue of the Island of Seringapatam of Fusly 1239 having been brought to account this year, under the instructions of the Accountant General."

"In Bellary the increase is attributable to the rents having been paid more punctually than in the previous year."

"In Rajahmundry the increase is owing to the collection of arrears of former fuslies in addition to the current revenue."

"In Salem there was an increase in the settlement of the Sayer rents of Rupees 2,123 above those of Fusly 1240. The gross revenue brought to account including arrears, also exceeded that of fusly 1240 by Rupees 10,507-14-2 principally owing to a portion of the collections at the Frontier Chowkies in Fusly 1240 having been credited in the Accounts of Fusly 1241."

"In Cuddapah, altho' the Sayer of Fusly 1241 was rented for Rupees 18,446 less than in Fusly 1240 in consequence of the interruption to the trade in Beetle nut with the Mysore Country, yet the collections in Fusly 1241 amounted to Rupees 5,365 more than in the previous fusly, owing to the realization of balances of that year."

"In Ganjam the increase is owing partly to the rents of fusly 1241 exceeding those of the preceding year and partly to the larger collection of arrears."

"In Malabar the increase is owing to the Sayer Farms having been more advantageously rented in Fusly 1241 than in the preceding year."

DECREASE.

	RS.	A.	P.
Madras	67,417	10	10
Tanjore	38,512	14	5
Tinnevely	30,505	4	9
Trichinopoly	22,254	0	0
Canara	20,045	11	11
Chingleput	8,152	14	6
Masulipatam	7,821	13	7
Vizagapatam	6,297	3	4
Nellore	5,931	5	5
North Arcot	4,567	3	3
Guntoor	4,224	13	6

"In Madras the decrease was in the amount of duty leviable on beetle tobacco and piece goods. There was also a considerable decrease in the collection on account of arrears compared with the previous year the balance due by the late renters of fusly 1239 inclusive of the Collector's fees amounting to Rupees 42,510 having been realized in Fusly 1240."

"In Tanjore the Sayer revenue was collected during this year under Aumany in consequence of no adequate offers having been made for renting it the result has been a decrease of Rupees 31,430 chiefly in the transit duties."

"In Trichinopoly the decrease was chiefly in the collection of the particular duty leviable on Beetle. There was also a decrease in the transit duties attributed to a limited cultivation of Indigo and Sugar Cane."

"In Canara the Sayer was collected chiefly under Aumany and the result is a decrease of Rupees 20,075-7-2 compared with Fusly 1240. It is to be observed however that in that year the collections were fortuitously raised in consequence of the disturbed state of part of the Mysore Country which led to the transit of a portion of the produce of the Nugger Country, thro' the Talooks of Bilghi and Cundapoor."

"In Chingleput the decrease compared with fusly 1240 was occasioned by there having been a larger amount of arrears collected in that year."

"In the Masulipatam District the decrease compared with Fusly 1240 arose from the circumstance of a sum on account of arrears of previous years having been credited in the accounts of that Fusly."

"In the Vizagapatam, Nellore and Tinnevely districts the decrease resulted from a less favorable diminution in the rents of Fusly 1241."

"In Guntoor the revenue derived from Sayer was collected as in fusly 1240 under Aumany. The decrease in the ordinary collections is attributed to the depressed state of the trade with Hyderabad in Tobacco and Cloth."

"In the Northern Division of Arcot there was a decrease in the amount of the rents owing chiefly to a falling off in the importations of beetle nut and opium from Mysore, from the unsettled state of that Country."

CHARGES.

	RS.	A.	P.
1241	6,16,044	14	7
1240	4,96,899	8	8
Increase	1,19,645	5	11

Madras	50,381	11	9
Tanjore	14,444	10	10
South Arcot	23,068	11	5
Rajahmundry	8,149	1	8
North Arcot	6,993	8	1
Canara	6,938	15	0
Vizagapatam	3,919	14	0
Masulipatam	2,515	14	0
Dindigul	1,106	5	4

"In the charges there was a net increase of Rupees 1,19,645-5-11 resulting from a gross increase of Rupees 1,29,499-14-9 and a gross decrease of Rupees 9,854-8-10. The increase arose chiefly in the districts noted in the Margin."

"In Madras and the districts of Vizagapatam Rajahmundry and Canara the increase was occasioned principally by there having been a greater amount of drawback paid on goods exported by Sea in fusly 1241 than in fusly 1240."

"In Tanjore and the Southern Division of Arcot the increase was owing to the additional establishment entertained in consequence of the Sayer duties having been collected under Aumany in Fusly 1241 whereas in Fusly 1240 they were rented."

"In the Northern Division of Arcot the increase in the charges arose from a greater portion of this branch of Revenue having been collected under Aumany in Fusly 1241 than in Fusly 1240."

"In Masulipatam the increase was partly owing to the augmentation of the Salaries of the Sayer Aumeens who when this branch of revenue is collected under Aumany also perform the duties of Police Darogahs in Zemindaries in which there are no other officers of Government available for the purpose. The increase in their salary was made in consequence of the pay previously received by them not being considered adequate remuneration for their services in the police Department. The increase was partly caused by the employment of Police Servants in the Zemindaries of Davercottah and Charmahal on their being transferred to the management of their respective Zemindars, the expense of which Establishment has been charged to this branch of revenue."

"In Madura the increase was owing to a small establishment having been become necessary in the Zemindaries of Ramnad and Shevagunga for the purpose of facilitating the collection of the current Sayer revenue and old balances, and for the investigation of complaints against the renters in consequence of these districts being now under the management of their respective Zemindars, and the servants of the Collector who had hitherto performed the duty having been withdrawn."

"The decrease was chiefly in the districts of Bellary and Chingleput. In the former district the decrease was owing to there having been no defaulting renters in Fusly 1241 as in Fusly 1240, and consequently no Aumeen establishment employed. In the latter district the decrease arose from a reduction in the establishment in consequence of the Sayer having been rented."

	RS.	A.	P.
Total charges	6,16,044	14	7
Deduct Draw-back	3,05,011	8	3
	3,11,033	6	4

	RS.	A.	P.
Fusly 1241...	11,39,874	0	11
" 1240...	9,95,633	2	11
Increase	1,44,240	14	0

	RS.	A.	P.
Madras	1,35,743	0	6
Canara	26,938	14	6
South Arcot	11,912	10	10
Masulipatam	9,717	15	8
Vizagapatam	8,165	3	6
Nellore	4,810	10	2

"At Madras the increase is fictitious and is caused by the collections under this head during fusly 1240 having been brought to account, after deducting drawback, whereas in Fusly 1241 under orders from the Honorable Court, they were credited in full, and the amount disbursed on account of drawback exhibited as a separate item of charge. There was an actual decrease in the Sea Custom revenue of the Presidency in Fusly 1241 compared with the previous year."

"In Canara the increase is attributable to the increased exportation of Rice Pepper and Cotton."

"In the Southern Division of Arcot the increase was owing to larger exports of Piece Goods, and imports of Sugar and Beetle Nut."

"In Masulipatam the increase was owing to a larger amount of duty levied on Painted goods exported to the Persian Gulph."

"In Vizagapatam the increase was occasioned by the increased exportation of Indigo, and in Nellore by a general augmentation of trade in Fusly 1241."

	RS.	A.	P.
Malabar	31,843	5	2
Ganjam	6,708	14	10
Madura	5,325	9	7
Tinnevely	4,172	11	7
Tanjore	3,022	12	1
Rajahmundry	1,542	11	1
Guntoor	431	8	10

"In Ganjam and Rajahmundry the decrease was owing to a smaller exportation of grain to Madras and other Ports in fusly 1241 compared with the previous year."

"In Madura and Tinnevely the decrease was owing to the diminished exportation of Cotton and also of Piece goods from the latter district."

"In Tanjore the decrease was occasioned by the diminished exports of Paddy and Rice to Madras. In the Imports there was also a decrease owing to the non-return of several Vessels with their usual Cargoes from the Eastward."

	RS.	A.	P.
Fusly 1241...	3,87,026	8	1
" 1240...	2,37,550	2	7
Increase	1,49,476	5	6

	RS.	A.	P.
Madras	1,43,516	6	3
South Arcot	8,066	10	4
Malabar	1,843	14	10
Vizagapatam	1,034	9	5
Canara	739	10	3
Masulipatam	261	14	9
Nellore	52	9	8

"In the charges there was an increase of Rupees 1,49,476-5-6 arising from a gross increase of Rupees 1,55,515-11-6 and a gross decrease of Rupees 6,039-6-0 as noted in the Margin."

"In Madras the increase as above noticed was nominal, being caused by the payments on account of drawback being now for the first time exhibited as a charge in the accounts."

"In the Southern Division of Arcot and Malabar the increase in the charges was occasioned chiefly by larger payments on account of drawback."

	RS.	A.	P.
Tanjore	5,675	10	2
Rajahmundry	166	9	5
Madura	72	15	2
Tinnevely	63	12	6
Guntoor	42	5	2
Ganjam	18	1	7

	RS.	A.	P.
Total Charges	3,87,026	8	1
Deduct Draw-back	2,19,981	2	11
	1,67,045	5	2

	RS.	A.	P.
Fusly 1241...	38,40,683	14	11
" 1240...	38,24,507	7	0
Increase	16,176	7	11

	RS.	A.	P.
Guntoor	73,336	11	10
Madura	41,854	10	2
Chingleput	40,202	14	1
Malabar	30,931	2	11
North Arcot	5,695	1	3
Madras	698	10	6

"The decrease of charge in Tanjore is attributable chiefly to a smaller payment having been made in last year on account of drawback."

"The amount of the charges in this Department after deducting drawback was Rupees 1,67,045-5-2 being 14-10⁷/₁₆ per cent. on the collections."

"In the revenue realized from the sale of salt there was a gross increase of Rupees 1,92,719-2-9 and a gross decrease of Rupees 1,76,542-10-10 the result being a net increase of Rupees 16,176-7-11. The increase occurred in the six districts noted in the Margin."

"In Guntoor the increase resulted from a gross increase of Rupees 84,753 in the sales for inland consumption and a gross decrease in the sales for home consumption of Rupees 14,246 giving a net increase of Rupees 70,507 the collections were further increased by the addition of the recoveries of advances for fuslies 1239 and 40 amounting to Rupees 4,427."

"In Madura the increase includes the value of Salt sold between 15th June and 15th July 1831 of Fusly 1240 amounting to Rupees 27,606 which not having arrived at the Hoozoor Treasury in time was not brought to account in that Fusly. On comparing the actual sales of Fusly 1241 with those of Fusly 1240 there was a net decrease of Rupees 16,280 which is attributed partly to the scarcity of water preventing merchants from resorting to the pans, and partly to the illicit consumption of spontaneous Salt."

"In Chingleput the increase was occasioned by the increased demand for this article both for home and inland consumption."

"In the Northern Division of Arcot and in Malabar the increase arose from a larger inland demand for Salt in Fusly 1241 than in the previous year."

DECREASE.					
	RS.	A.	P.		
South Arcot ...	52,829	10	1	"The decrease occurred in the 9 Districts noted in the Margin."	
Ganjam ...	40,307	7	2		
Nellore ...	26,672	11	6	"In the Southern Division of Arcot the decrease was confined to the sales of Salt for inland consumption and is attributed by the Principal Collector to the Lumbadees having resorted to the nearer pans in the Chingleput District in preference to those of the Southern Division of Arcot."	
Tanjore ...	18,522	1	4		
Vizagapatam ...	14,300	7	1	"In the former district, owing to the payment on account of Canal Toll on Salt imported from the Pans and of advances for Boat hire, being less in Fusly 1241 than in Fusly 1240 and in the latter district from the payments to the manufacturers being less in this fusly than last year owing to there being less salt manufactured."	
Tinnevelly ...	14,068	7	7		
Rajahmundry ...	5,051	11	0	"Deducting the price paid to the manufacturers the charge for compensation and advances, the real charge of management in this branch of revenue in Fusly 1241 is 3,60,651-15-8 which falls below the real charges of Fusly 1240 in the sum of Rupees 8,229-13-8."	
Canara ...	4,751	14	8		
Masulipatam ...	38	4	5	"In the receipts from the Tobacco Monopoly there appears an increase of Rupees 98,925-0-8 which occurred in the districts noted in the Margin."	

"In Ganjam the decrease is stated by the Collector to have occurred mainly from the circumstance of the Merchants having been prevented from disposing of the stock which they had laid in during the preceding year in consequence of the disturbances in the Purlakemedy Zemindary, thro' which they had been accustomed to carry the Salt for the supply of the Jeyapoor &c., Zemindaries and partly to the late Zemindar of Goomsur having stockaded the passes and stopped all merchants travelling thro' his Talooks to the Ganjam pans."

"In Nellore there was a gross decrease of Rupees 32,937 in the sales for inland and home consumption, and a gross increase of Rupees 5,610 in the proceeds of Salt exported by sea leaving a net decrease of Rupees 27,327. The decrease in the sales for home consumption is attributed by the Principal Collector to the unfavourable nature of the season, which prevented the merchants from resorting to the pans in so great numbers as usual in consequence of the scarcity of pasture for their Cattle."

"In Tanjore the decrease in the salt revenue is attributed to the increased use of Earth Salt in the inland districts, and to the "system of measurement by the para still in force in the Madura District."

"In Vizagapatam the decrease is stated to have been occasioned by the brinjaries from the Mahratta Country not resorting the district in such great numbers, as they were accustomed to do for the purchase of salt in consequence of the disturbed state of the district."

"In Tinnevelly the decrease is ascribed to the scarcity of provender for Cattle which deterred the merchants from resorting to the salt pans in so great numbers as usual."

"In Rajahmundry the decrease is attributed to a fewer number of brinjaries having resorted to the Mogultore pans in Fusly 1241 for the purchase of Salt than in Fusly 1240."

"In Canara the decrease is confined to the inland sales, and is attributed by the Principal Collector to the present Monopoly price being such as to induce the inland dealers in salt to supply themselves from Goa, and to cause the consumption by the inhabitants of the Mysore Country of earth Salt as a substitute for the Monopoly Salt."

CHARGES.		RS.	A.	P.	
Fusly 1241 ...	8,17,830	8	10		"There was a gross increase in the salt charges of Rupees 1,43,024-5-8 and a gross decrease of Rupees 19,510-11-11 leaving a net increase of Rupees 1,23,513-9-9."
" 1240 ...	6,94,316	15	1		
Increase ...	1,23,513	9	9		

"The increase in the districts noted in the Margin consisted in the increased amount paid to manufacturers owing to a larger quantity of salt, having been manufactured in Fusly 1240."

"In the Southern Division of Arcot the increase was occasioned by the payment of a large amount due to the salt manufacturers and of salt indemnification to the French Government both in arrear for Fusly."

"In Rajahmundry and Chingleput Districts the increase arose chiefly from payments in arrear due to the salt manufacturers on account of the previous year. In the latter district the increase was also augmented by larger payments to the manufacturers in consequence of more salt having been manufactured in Fusly 1241 than in the preceding Fusly."

"In Madura the increase in the charges was occasioned by the preparation of brass mercals and by advances made to the Salt manufacturers."

Require no remark.

"The decrease in the charges occurred chiefly in Madras and Canara. In the former district, owing to the payment on account of Canal Toll on Salt imported from the Pans and of advances for Boat hire, being less in Fusly 1241 than in Fusly 1240 and in the latter district from the payments to the manufacturers being less in this fusly than last year owing to there being less salt manufactured."

"Deducting the price paid to the manufacturers the charge for compensation and advances, the real charge of management in this branch of revenue in Fusly 1241 is 3,60,651-15-8 which falls below the real charges of Fusly 1240 in the sum of Rupees 8,229-13-8."

"In the receipts from the Tobacco Monopoly there appears an increase of Rupees 98,925-0-8 which occurred in the districts noted in the Margin."

Rs. A. P.
Coimbatore ... 59,326 2 1
Canara ... 28,950 13 4
Malabar ... 10,648 1 3

"In Coimbatore the increase is nominal and is occasioned by the recoveries of advances made in Fusly 1240 for the purchase of Tobacco from the Principal Collector of Malabar and from the Cochin and Travancore Governments on account of that article supplied to them."

"In Malabar the increase is owing to a larger quantity of Tobacco having been sold for consumption in Fusly 1241 than in Fusly 1240."

"In Canara there was a small falling off in the proceeds of Tobacco Monopoly. In three Talooks the privilege of retailing Tobacco was farmed and in these as well as in the rest of the districts the sales were rather less than in the preceding Fusly. The gross collections of Fusly 1241 however exceeded those of Fusly 1240 by Rupees 28,950-13-4 in consequence of the recovery of large advances made in fuslies 1240 and 41 to the Contractor for supplying Tobacco for the monopoly."

CHARGES.
Fusly 1241... 3,76,655 1 4
" 1240... 3,27,323 15 6
Increase... 49,331 1 10

"In the amount of charges under this head there was a gross increase of Rupees 61,118-6-11 and a gross decrease of Rupees 11,787-5-1 leaving a net increase of Rupees 49,331-1-10."

"In Canara the increase in the charges was occasioned by an increased disbursement on account of advances for the purchase of Tobacco in fusly 1241 compared with that of Fusly 1240. In that year advances were not made to the usual extent in consequence of their being a large stock of Tobacco on hand."

"The increase in Malabar arose from the charge of conveyance of Tobacco from Coimbatore to Palghat and Ponany for two fuslies having been debited in Fusly 1241 owing to the accounts for Fusly 1240 not having been received from the Principal Collector of Coimbatore in time to admit of its being included in the charges of that year."

"The expense incurred on account of the Tobacco establishment employed in Coimbatore having been refunded* in full by the Principal Collector of Malabar and by the Travancore and Cochin Governments does not appear as a charge in fusly 1241. There was a further apparent decrease of charge in consequence of the disbursement on account of Packing and conveying Tobacco from the Villages to the depot not being charged within the Fusly."

"Deducting from the gross revenue brought to account within the Fusly the gross charges the net profit to Government yielded by the Tobacco Monopoly in Fusly 1241 appears to amount to Rupees 4,91,962."

Rs. A. P.
Total Charges. 3,76,655 1 4
Deduct ... 3,34,150 3 2
42,504 14 2

"Deducting from the charges, the Cost of the Tobacco and recoverable advances to the cultivators &c., the real charge of management in this branch of Revenue in Fusly 1241 appears to be Rupees 42,504-14-2."

STAMPS.
Fusly 1241 ... 3,83,702 7 3
1240 ... 3,73,254 8 4
Increase... 10,447 14 11

"In the collections from the sale of stamps there appears a net increase of Rupees 10,447-14-11 arising from a gross increase of Rupees 25,036-2-2 and a gross decrease of Rupees 14,588-3-3."

INCREASE.
Rs. A. P.
South Arcot ... 6,076 15 3
Tanjore ... 5,732 13 9
Trichinopoly ... 2,564 0 2
Rajahmundry ... 2,428 4 8
Nellore ... 1,897 3 0
Madura ... 1,429 14 3
Canara ... 1,197 8 7
Masulipatam ... 1,181 6 1
Malabar ... 966 2 8
Tinnevely ... 841 1 4
Madras ... 660 7 11
Salem ... 30 8 2
Madras Sea Customs ... 29 12 1

"In the Southern Division of Arcot, Tanjore Rajahmundry and Tinnevely the increase was occasioned by the sale of Sayer Rowannahs in Fusly 1241 being greater than in Fusly 1240."

"In Trichinopoly Nellore Malabar and Canara the increase is attributed to the increased sale of Stamped Papers in the Civil Courts, and in Masulipatam Madura and Madras to the more extensive sale of Stamp Papers generally."

DECREASE.
Rs. A. P.
Ganjam ... 7,055 5 11
North Arcot ... 2,216 10 7
Guntur ... 1,748 15 7
Chingleput ... 1,338 1 6
Cuddapah ... 233 12 9
Vizagapatam ... 718 4 11
Bellary ... 520 3 3
Coimbatore ... 106 12 9

"In Ganjam the falling off in the stamp revenue is attributed to a decrease in the number of Suits filed in the Zillah Court in consequence of the Suitors resorting to the Moonsiff Court at the same station, in which stamp papers are not required for the pleadings and Proceedings."

"In the Northern Division of Arcot and Guntur the decrease was occasioned by the diminished sale of Papers for legal proceedings, and Sayer Rowannahs."

"In Chingleput the decrease in the sales is attributed to the Establishment of the Auxiliary Court at Cuddalore and the transfer to it of a part of the jurisdiction formerly belonging to the Zillah Court of Chingleput."

"In Vizagapatam Bellary and Cuddapah the decrease is owing to the diminished sale of stamp paper generally."

"In Coimbatore the decrease is stated to arise from a diminished sale of Rowannahs attributed by the Principal Collector to the practice which has been introduced of using unstamped paper for free exchange Rowannahs. The Board have pointed out however to the Principal Collector that the Regulations never did require that exchange Rowannahs of the kind referred to should be upon stamp paper."

CHARGES.
Rs. A. P.
Fusly 1241 ... 41,110 15 6
" 1240 ... 33,103 9 0
Increase... 8,007 6 6

"The net revenue derived from the sale of stamp Papers in the several districts having been brought to account the only charge that appears under this head is on account of the allowances of the Superintendent of Stamps and the pay of his Establishment and exceeds the charge of Fusly 1240 by Rupees 8,007-6-6. This increase is caused by the arrears of commission due to the Superintendent from the commencement of Fusly 1239 under the resolution of Government dated 2nd August 1831 having been charged in the year under review."

Grand Total Receipts ... 4,47,26,129 0 11

REAL CHARGES.

	RS.	A.	P.
Land revenue	42,76,421	4	9
Abkary	1,16,067	10	4
Sundry Small			
Farms and Licences	12,841	9	10
Moturpha	23,671	4	10
Land Customs	3,11,033	6	3
Sea Customs	1,67,045	5	2
Salt	3,60,651	15	5
Tobacco	42,504	14	2
Stamps	41,110	15	6

53,51,358 6 7

or 11 15 6/16 per cent.

"Deducting from Rupees 87,42,657-3-5 the
 "grand total of charges of every description
 "those which are not properly charges of ad-
 "ministration as noted under the several heads
 "the remaining charges of administration will
 "be found to amount Rupees 53,51,358-6-7 or
 "Rupees 11-15 6/16 per cent. on the grand total
 "Receipts. It is to be observed that the whole
 "of the Police Establishment is provided for in
 "this charge."

"It will be observed that the improvement in the mode of preparing the annual revenue
 "accounts which the Board have wished to see introduced with a view to the correction of the
 "present erroneous classification and the exhibition under appropriate heads of the proportions
 "of the land revenue realized under the different systems of management in operation in the
 "Provinces subject to this Presidency has not been adopted in the accounts which are now sub-
 "mitted. The Board have been in communication with the Accountant General on this subject
 "and he has at their suggestion issued such instructions as it is hoped will ensure a more
 "correct classification to be followed by the Collectors in the preparation of the revenue accounts
 "of the Current fusly."

REVENUE BOARD OFFICE,
 FORT ST. GEORGE,
 24th January 1833.

(Signed) R. A. BANNERMAN.

We have the honor to be,

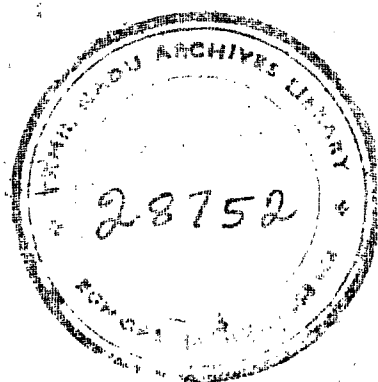
Right Honorable Sir,

Your most obedient humble servants,

(Signed) C. HARRIS.

(„) E. R. McDONELL.

(„) D. ELIOTT.



V201.68 (1833)

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