

REPORT

ON THE

NORTHERN DIVISION OF MALABAR

Dated 7th March 1801.

J. STRACHEY,
Collector,

Printed for convenience of reference.

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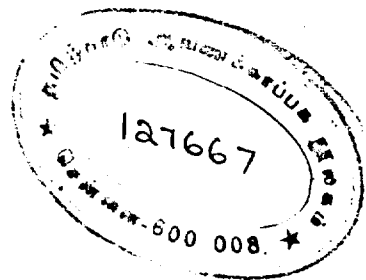
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REVENUE DEPARTMENT.

I. B. TRAVERS Esqre

SECRETARY TO THE BOARD OF REVENUE,

Fort St. George.

Sir,

1. I have the honor of replying to your letter of the 29th December 1800.

2. You inform me that the primary objects of the Board are to obtain from me a report on the present state of the districts under my charge, the existing settlements, and the measures taken for realizing the revenue of the current year from those districts the settlements of which expired on the 12th September last.

1st What are the existing settlements?

3. In this circle there is no person whose situation is analogous to that of Zemindars. The detail duty of the collections What are the existing Settlements.. in conducted by the Company's Officers, and strictly speaking there are no settlements whatever, unless that term may be applied to the following arrangements, viz...

4. The Court of Directors having upon a principle of economy resolved in 1776 to withdraw the Chiefship and Garrison of Tellicherry, the native inhabitants petitioned against the measure, and proposed, on condition of our protection being continued to submit to a taxation increased to the following rates.

	Silver Tanams.
Each Cocconut tree that produced fruit	... 0 1 0
Jack tree ditto	... 2 0 0
Pepper-vine ditto	... 1 0 0
Beetlenut ditto	... 0 1 0
Paddy field	... 25 Pr. Ct. on the rent.
Nair's houses	... 5 0 0
Mopla's houses	... 10 0 0
Company's Houses occupied by the Christians within the limits	Half a month's rent.
Houses of Christians without the limits	... 5 0 0
Houses of Tiyas otherwise called Teams	... 5 0 0
—Ditto of Weavers and oilmakers...	... 10 0 0
—Ditto of Fishermen and Carpenters	... 5 0 0
—Ditto of Goldsmiths	... 15 0 0
—Ditto of Ironsmiths	... 10 0 0
—Ditto of Brahmins	... 10 0 0
—Ditto of Astrologers	... 5 0 0
—Ditto of Banians	... 10 0 0
—Shops	... 15 0 0
—Warehouses	... 100 0 0

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5. The request of the inhabitants was complied with and the agreement made is considered as still in force.

Rates still valid

6. The local authority in Malabar some years ago recommended that the rate of Tellicherry should be raised to a level with those of the neighbouring districts, ceded to us by Tippu Sultan. The natives objected to the proposed innovation and Government forbade it.

Secondly—In each district of this circle viz. Randaterrah, Darmapattam, Mahe, and Tellicherry, there are Estates of which not only the sovereignty but the proprietorship is vested in the Company. They are leased out in small portions upon a reserved rent, but the tenure by which a considerable part of them is held is of a nature that forbids resumption on the part of Government, unless the tenant be previously reimbursed the expenses of certain improvements.

7. In the 261 paragraph of the report of the Joint Commissioners from Bengal and Bombay appear the following words:—

"On examining into their (the Achimars or Lords of Randaterrah) views, we found that their re-establishment in their former privileges as to lowness of rental, as far as regarded their personal landed tenures, constituted the chief, or rather sole object of their wishes and ambition. We settled with them accordingly, and they have thereon entered into an engagement, whereby for the consideration aforesaid (viz. that of the Company's relinquishing an old mortgage upon the rents of Randaterrah, and reducing the rates of assessments on the property of the Achimars, from fifty to fifteen per. cent. on the rent of paddy fields, and twenty per. cent. on that of Orchard Lands or Purrumb; including an exemption from revenue in favor of the lands of their own Temple of Chala Moyla, and also of the house tax on said private estates) they have renounced, and relinquished, and transferred all future right to the management of this District (Randaterrah). The above agreement subsists at this day".

2nd "What are the measures taken for realizing the Revenue of the current year?"

8. The Rayuts, in consequence of public notice or individual summons attend at the Catcheries, and discharge the amount of their assessment, either wholly or by instalments: for each payment a separate receipt is granted, in Tellicherry by myself, in Randaterrah by the Overseer of the Company's Plantation, at Mahe by the acting Lieutenant de Police, in Darmapattam by a native, who transmits me weekly a statement of his collections, together with the amount realized.

3rd You have directed me to offer my opinion on the mode I consider best adapted to the situation and circumstances of the country under my charge.

9. Our rights in the soil of Malabar differ materially from those we possess in other parts of our Asiatic Dominions. The fee simple is vested in individuals, or in the Temples, so that a person who is ignorant of

this circumstance and contemplates only the extent and visible fertility of the province, is naturally at a loss to account for the comparative insignificance of its Jumma.

10. To this Circle these remarks are not, without some reservation, applicable; they are however so far applicable, that a summary explanation of the principal and most usual tenures under which the landed interest thus interposed between Government and the immediate cultivator makes its appearance will not here be irrelevant; they will be found in their prominent features not very dissimilar to those which prevail in Europe.

11. The acquisition of landed property by the ancestors of the present race of inhabitants may be traced to a history, which, divested of fabulous decoration, presents a conqueror, who, in expiation of the blood he had shed on an occasion of signal vengeance, retired into solitude, and resigned to the Brahmins, free from service, the sovereignty and proprietorship of the country. It may be doubted whether till the time of Hyder's invasion some part of the Jenmum of Malabar did not preserve its allodial character. At all events the word "Jenmum" implies at this moment a right equally absolute with those of the highest tenure under which an Estate can be held by any subject in Great Britain.

12. The Jenmakar receives a sum of money (little short of the real value of the Estate, and reserves to himself only a quit rent of one or more fanams—This quit rent is called Melaima; if the tenant incautiously allow it to fall in arrears, it accumulates upon compound interest at 10 Pr. Cent. This interest is annually funded, and should the aggregate at any time, upon a fair estimate of the present value of the Estate without reference to the original purchase money, be found equal to the redemption of the property, every right of the tenant escheats to the Jenmakar.

13. Cannot be better defined than as a mortgage, of which the interest is equal to the net produce of the Estate. The mortgagor is put into possession at the time of executing the deeds. The right of redemption never expires in this or any other species of mortgage.

14. This differs not much from the preceding tenure, the mortgage, indeed, not being so deep. The Jenmakar reserves to himself, under the name of Patom, the surplus of the produce, after discharging the annual interest of the debt. The amount of Patom is mentioned in the deeds; the Jenmakar sometimes allows it to accumulate till the Principal is annihilated; the accumulating fund bears no interest.

15. The principal or interest of the mortgage debt not being punctually discharged, the mortgagor has a right to enter upon the Estate, and, according to the circumstances of the case, becomes Tepant, either in Woty or Kethadiakkum.

16. Is a tenure under which orchard land is brought into cultivation, or improved. The lease is granted for 10 or 12 years; when it has expired, the Jenmakar resumes possession upon paying to the Tenant,—

For every cocoanut tree planted at a certain distance from any other tree	$\frac{1}{2}$ a Rupee.	These four trees are denominated the <i>nalubeum</i> or four profits.
do. do. Beetlenut tree.	At various rates	
do. do. Pepper vine.	less than	
do. do. Jack tree.	$\frac{1}{2}$ a Rupee	

17. The Tenant cultivates an Estate, leased to him upon a reserved rent, for a term of years, or from year to year. In these, and other northern districts the rent of paddy fields is called Varom, in contradistinction to the term Patom, which, in the Southern Districts, is applied indiscriminately to the rent of paddy fields and of parrambs; here to those of the latter alone.

18. In whatever manner the Jenmakar conveys his property it is obvious from an inspection of the above summary that, besides the demand of Government, there can in justice be no more than two claims upon the product of the soil, those of the Jenmakar and Cultivator. It is immaterial whether both these characters are united in one person; it is equally immaterial if a mortgagee or a tenant in Kudima Nir take possession, for the Jenmakar can delegate no greater rights than belong to him.

19. I am therefore of opinion that in tracing the tenures of Kury Canom and Wirom Patom as connected with the husbandry of the country, accurate, though perhaps general data, may be obtained, whereon to found a system of revenue, as far as regards that species of property to which those tenures are applicable.

20. For the better elucidation of this idea I shall in the first place suppose a piece of Parramb land totally uncultivated without fences, wells, or other conveniences. This is leased upon Kury Canom; the lease expired, the Jenmakar pays at the established rates for the improvements made by the Kury Canumkar, and resumes possession; he pays a sum apparently inadequate to the labours of the latter; it is not so in reality for during the lease the Kury Canumkar has enjoyed the land rent free. The produce is not only that of the *Nalubeum*, all of which must have become more or less fruitful previous to the jenmakar's resumption, but consists also of rice, or other grain, raised in the intervals of the Trees; Plantains, and vegetables of various descriptions.

21. The Estate which thus, as it were newly created, has become an object of revenue to the jenmakar, is now to be leased on Wirom Patom, and is inspected for the purpose of estimating the rent. The annual gross product of the *Nalubeum* during the period of the intended lease being calculated, a portion of about one third is usually allotted to the cultivator, the remainder, under the name of Patom, is the right of the Jenmakar. The form under which the deduction is made is various, some times a portion of the fruit of each species of tree, some times all the fruit of one species. The form varies, but the object is determined, and is always reducible to this one principle, viz. that the Jenmakar should receive the net produce, after deducting the necessary charges incurred by the tenant, inclusive of his personal labour. In framing the estimate, and in granting the lease the *Nalubeum* are the only ostensible objects of tenure, but in fact the subsidiary cultivation abovementioned is included, for, if the tenant who neglects this cultivation were not to devote to other employments, equally lucrative, the time and labour necessary to its completion, he would not be able to support himself and pay his rent.

22. Omitting for the present to draw any conclusion from the above detail of facts, I take the liberty of requesting your attention, whilst, in the same manner, I trace the progress of a paddy-field waste to a state of production.

23. This branch of property, in its usual state and under ordinary circumstances, admits of little amelioration, or the contrary. The experience of ages has ascertained that the relative proportion of seed, labour, and produce in each particular spot can differ little in the average of even a very few years. Hence in all regular deeds of conveyance, however ancient or modern, the varom is specified. The tenure of kurycanom, from the etymology of the word, is inapplicable to paddy fields, but there exists a practice equally effectual to all purposes of improvements wherever requisite, for, when by an irruption of the sea or other adequate cause material damages have ensued, it is not unusual for the jenmakar to lease his estate for a time rent free. The wisdom of Government also refrains for a reasonable period from laying any burthen upon the renovated culture, and thus the jenmakar recovers his property at all events without expense, and even not without profit when he does not extend to his tenant the forbearance he himself experiences.

24. The period of exemption having elapsed, the land is to be leased on wirom patom, and either the formerly-known and established varom or a new one, estimated upon the usual principles, becomes the basis of the agreement between the owner and the occupant.

25. Here also there is a subsidiary cultivation similar to that of parramb, and like it, though not ostensibly yet in fact, and for the same reasons included in the estimate.

26. Analogy, indeed, prevails throughout, and the following conclusion is deducible in both cases. viz. 1st—that in parramb and paddy field respectively, the patom and varom are the real sources of revenue, and that in assessing them no deduction is necessary for the expenses of cultivation, 2nd—that the subsidiary products are not a proper object of taxation.

27. Previously to offering any opinion as to the preferable mode of inspecting the patom and varom for the purpose of assessing them to the public revenue, a review of the financial administration of Hyder and Tippu in its principal scene, the southern districts, will not be foreign to the purpose. It is supposed that the errors of that administration have not yet ceased to operate, and that they manifest themselves not more in their remote effects upon the prosperity of the country, than in the immediate result of their having been unfortunately adopted into our own system.

28. Subsequent to the invasion of Hyder the revenue was levied in an arbitrary and desultory manner until the year 952 (A.D. 1777), at which time the first regular Pymashy appears to have been made. In Parramb the objects of assessments were pepper, beetlenuts, cocoanuts, and jack fruit; a certain quantity of these articles, under the fictitious head of a full bearing tree of the description that produced them, was entered in the Sircar accounts, and taxed at a fixed rate.

29. It is evident that, by lowering the standard or exaggerating the produce, the officers of Government might bring within the description of a full bearing tree every tree they thought proper.

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

31. The Inspectors and Collectors availed themselves of the dangerous power thus put into their hands. It was exercised with more or less severity where forbearance was not purchased, and became a source of emolument to themselves, of oppression on the public, and of imposition on the Sircar. The Revenue not answering the expectation of Hyder, a new inspection was ordered under a new officer. The money rates remained unaltered, but the arbitrary manner of estimating a full bearing tree and a measure of seed was allowed a more extensive and mischievous operation. Those who had before purchased exemptions were again laid under contribution, and the little mercy hitherto shown to the poorer class was almost totally withdrawn. Now also the Balla Khurch, or Kuttywashy, was superadded to the already grievous burthens of the subject. These causes, co-operating with the natural aversion of Hindoos to the Mahomedan yoke, from which many had sought refuge in Travancore, and the jungles, very much diminished the cultivation of the country; at the same time in the large quantity of land thus rendered unproductive the officers found an excuse for deficiencies.

32. In 959 (A.D. 1784) under Arshed Bheg Khan a regulation of this department was again attempted. Either the funds of corruption were now exhausted, or else this officer discovered the means of counteracting in some measure the rapacity of subordinate agents, for, altogether, the system and rates were the same as formerly yet the distribution of assessment was less partial and oppressive. It is probable that had Arshed Bheg Khan remained in power the prevalent evils would gradually have abated, but he appears to have fallen a victim to the groundless resentment of his master. The whole country soon exhibited a scene of violence, rapine, anarchy, want and misery. In 963 (A.D. 1788) the Sultan descended the ghauts, with the avowed intention of extirpating or converting the whole people. Many escaped to the jungles or to Travancore; those that remained underwent circumcision or death. This was the epoch of a new system of revenue. In various parts of the country contiguous estates, to a considerable value, were confiscated, and formed into Cusbahs. This system had no long duration. Tippu in 964 proceeded to attack the Travancore lines. By the success of our arms the Nairs were restored to their homes and property. The changes that had taken place in the country since the administration of Arshed Bheg Khan were such that it became impossible to regulate the demands of Government upon individuals by the village accounts, even granting those accounts to have been originally fair and accurate, nor could the general jumma of the country be extracted from them. An inspection of the revenue funds became necessary. Finance was in its infancy, and recourse was had to the principles of Arshed Bheg Khan's assessment. Pre-

vious and subsequent to his administration all had been severity and oppression.

The conduct, not the system, of Arshed Bheg Khan different from that of his predecessor.

It seems not to have occurred to notice that it was not to any difference of system, but to the energy of the rulers that the natives had been indebted for a temporary alleviation of their burthens.

33. The collections, which till 1799 (A. D. 1794) had been made by the Rajahs, were then entrusted on the part of the Company

Collections of 1799 ordered to be made on the principles of Arshed Bheg's assessment.

to a set of Carnatic and Mysorean Brahmins, who, shortly after our acquisition of Malabar, occupied every department. They were instructed

to take for their guide the mode of assessment and rates which had prevailed under Arshed Bheg. Had this duty been faithfully performed an exact account of the funds of the country had been obtained, but, in truth, inspection was never made.

These people, assuming as a ground work the dufter of Tippu's Cutcherries, new modelled it in consideration of lucrative com-

Those principles perverted to the same purposes as in the time of Hyder and Tippu.

promises, so that, when the fabricated accounts produced by them became, as they subsequently did, the basis of the Quinquennial Settlement

in 1796 (A. D. 1795) the Mysorean system was perpetuated.

34. Nor was malversation confined to the Southern Districts, the spirit of

General corruption of the Native officers.

corruption extended itself, and pervaded the whole province. Dewans, Sheristadars, Can-
angoes, Tehseldars and the whole villainous

tribe of their dependants were every where in league against Government and the people. And thus it is that exemptions, pur-

What is this day the opprobrium of our Revenue Department?

chased by the opulent, and either struck off from the Jumma, or compensated by exactions from

the poor, remain to this day the opprobrium of our Revenue Department.

35. I am convinced from experience that, with the exception of Mahe, the country under my charge, although it has so

This Circle not exempt from the general evil.

long enjoyed the Company's protection, is not totally, though perhaps in greater degree than

any other part of the Province, exempt from this evil. Permit me to add that I conceive a new inspection and assessment to be even here desirable.

What is the preferable mode of inspection and assessment?

36. The Patom and Varom being considered as an assessable fund, might

Proposed method.

they not be ascertained, in behalf of Government, by the same process as that by which

they, are estimated by the Jenmakar?

37. The principal objection to this proposal is that the calculation embraces

Principal objection thereto.

a variety of item, the uncertainty of which is a temptation and a cloke to imposition. In short

that, in common with all former inspections, an estimate of probable produce is necessarily entrusted to those who are easily induced to falsify the result.

38. The desideratum, therefore is the establishment of an adequate check upon the native agency that it is necessary to employ.
The want of an adequate check upon the native agents.

39. Let public notice be given that every Jenmakar and Tenant in kudima nir should, before a certain period, enrol in a register to be opened for that purpose the name

Possible checks examined.
of his estate and of the village in which it is situated, its limits, the number of its trees under the heads of shishoo *, pollam †, and appollum ‡, the name of his immediate under tenant, and the nature of the tenure and its terms. A corresponding report should be demanded from every mortgagor, kury canumkar, and tenant in wirom patom. A circuit will be requisite to facilitate the registry and obviate all excuse for non attendance; disobedience or deceit should be subject to heavy penalties; the enforcement of these penalties against one party, if rendered in an eminent degree the interest of the other, would tend to prevent concealment and collusions. Regulations very plain and intelligible might, it is imagined, be established to this effect. A record thus formed would not absolutely preclude the necessity of inspection, but it would at least prove so far a check upon the native officers as to afford a correct list of landed property, a considerable portion of which, there is reason to suppose, is not included in the present Jumma bundles. Thus prepared the Collector or his Assistant might proceed to the very spot that is to be inspected. The jenmakar and tenant being also present, the inspection should be made and a memorandum of the result given to both of them. It may be supposed that complaint will ensue from over assessment. To whom shall the question be referred? If to the neighbouring cultivators, it is to be feared that under any precautions whatever, the Inspector will not find it difficult to influence the decision, and should he in any one instance obtain from the arbitrators an increased assessment upon the complaining parties his power will be thenceforward uncontrollable. It is also possible that the practice of reference may, on the other hand, give rise on the part of the ryot to a counter game, which shall often decide the question unjustly against the Sircar. At all events in cases of dispute the inspection of a single parramba will be protracted to a most inconvenient length of time, and probably terminate in doubt and uncertainty. Where again, under this system is there a check against the native officers defrauding Government by under assessment?

40. All these objections vanish before the single supposition that the Collector or his Assistant do himself possess the talent of estimating patom and varom. It is, however, asserted, though perhaps too hardily, that no person can hope to possess it who has not himself been a cultivator or who has not at least devoted his attention to agricultural knowledge.

41. For the inspection of parramba another method has been proposed; it confides not to the native officers an estimate of probable produce, it limits their agency to the simple act of counting the trees and assessing every bearing one at certain rates established for each kind.

* young.

† bearing.

‡ not bearing.

42. The chief objection to this proposal is that it appears in fact as a
 upon space, without any reference to the va
 The chief objection thereto is the in ing fertility of the same kind of tree in diff
 equality of produce. ent places, so that the assessment would be
 no fixed proportion to the patom, the very evil which resulted from the corruptio
 of the native officers, and which it was proposed to obviate.

43. Taking for granted the varying fertility as above stated, and which
 This point considered. certainly does exist, it may still be worth while
 to consider how far it is likely to produce the
 effects attributed to it.

44. The inequality is two fold.
 The inequalities are two fold. (1) The inequality of produce of a given number
 of trees of the same kind in the same parramb.

(2) The inequality of produce in a given number of the same kind of trees
 in one parramb compared with an equal number in another parramb. The first
 point appears not bear very forcibly against
 The first of which is of no importance the proposed plan, abundance in one tree com
 to the present question. pensates for deficiency in another; but does the
 aggregate equal that of the same number of trees in another parramb? Certainly
 not, and the objection is unanswerable, unless there exists some corrective of the
 inequality.

45. Perhaps from an investigation of the nature of this inequality it may be
 found that a corrective does exist.
 Does there exist any correction of the
 second kind of inequality?

Causes of that inequality Examined.

46. One cause is the greater or less degree in which the soil of one parramb,
 1st cause of variety—Soil compared with that of the other is favourable
 to the same kind of tree. From unskilful hus-
 bandry, from the want of that ready commercial intercourse which supersedes the
 necessity of every man raising upon his own ground each article of family consump-
 tion, or for some other equally powerful reason there prevails greatly a mixed
 and indiscriminate cultivation of the *Nalubeum* within the limits of the same
 small enclosure. On these occasions a reciprocal correction of the deficiency of
 one kind of produce may be expected in the proportionate abundance of the other,
 for instance where, from the nature of the soil the Coconut tree is comparatively
 unproductive, the pepper vine that grows near it is fertile, and *vice versa*. It is
 imagined, therefore, that in a given number of all the four kind of trees in different
 parrambs respectively the inequality of a given number of the same kind is so
 far corrected as to admit of an equal rate of assessment on each parramb.

47. There are, however, some parrambs occupied only by that kind of tree to
 which the soil is peculiarly adapted, for instance, parallel to the sea beach there
 extends from one end of the province, with little interruption to the other a narrow
 stripe of sandy land, confessedly unfriendly to all production but the cocoanut.
 This, on the other hand, flourishes therein in a manner that admits not of compari-
 son. The inequality that here arises is undeniable, and an advocate for the plan of

inspection now under consideration will perhaps content himself with observing that
 there is no necessity for regulating the general rates by those to which this highly
 favored spot may, without inconvenience, be subjected. He may also contend for
 a latitude being given to the Collector for increasing the assessment in this and
 similar instances.

48. With respect to such parrambs as are occupied only by those trees to
 which the soil is unfavorable, it may be observed that the case is extremely rare,
 convenience, real or imaginary, has given rise to the anomaly.

Another cause is the neglect of cultivation; this operates equally upon each
 of the *nalubeum*, and will therefore destroy
 Another cause is neglect of cultivation the supposed equality of one parramb with
 another.

49. Where such neglect is total or very material, a circumstance that will arise
 only from inability to cultivate, it will manifest itself under appearances that can-
 not be so counterfeited as to impose upon an observer of even very small experience
 and circumspection. The Collector or his Assistant superintending the inspection
 would, therefore, have no difficulty in making the deductions which government
 might authorize in such cases. Where the neglect is only partial and the cultiva-
 tion slovenly and injudicious it may be expected that the universality of the rates
 will itself operate as a corrective; except, indeed, the *jeumakar* is an orphan or
 deserted female, a description of persons who will, perhaps, be considered as
 entitled to forbearance on the part of government.

50. Drought, thunderstorms, and high winds may be numbered among the
 causes of inequality. These calamities are
 Another cause—accidents rather objects of subsequent than of antecedent
 consideration; the probability of their future occurrence and the extent of the
 mischief baffle all calculation under any system of inspection whatever. In truth
 the effects of drought are general, and not partial, they may therefore prove an
 argument for a temporary remission throughout a district, but cannot materially
 contribute to the difference of a given number of trees in different parrambs
 respectively.

51. It is objected, however, that there are some spots so situated as to benefit
 more than others by the small quantity of rain that may happen to fall, in which
 case the inequality now disputed will ensue. This is fact, and there remains only
 to determine whether it more urgently suggests the propriety of excluding from
 the benefit of subsequent remission an estate thus circumstanced, or of perplexing
 the inspection with a calculation of contingencies that may never be realized.

52. Thunder storms and high winds, contrary to the nature of drought, will
 have a partial and not a general effect, and will therefore contribute to the in-
 equality now under discussion. It may, however, be observed that when a tree is
 overthrown or blasted it ceases to be assessable. The ravage of the elements is
 visible, and no difficulty lies in the inspection, because it has only bearing trees
 for its object.

53. The result of the above examination into the causes which are supposed
 to occasion inequality of produce in two par-
 Conclusion. rambs may appear to justify an opinion that,

although the proposed plan cannot be rigidly adhered to on every occasion, yet that if the Collector or his Assistant superintending the inspection are competent judges of the facts that demand modification, the patom not only of a district but of individual estates would be thus ascertained with sufficient accuracy.

54. The precautions of obtaining a record of property and summoning the jenmakar and tenant to attend the process of inspection would be here equally requisite in the former case.

55. I have endeavoured to examine with impartiality the objections that may be urged against both systems but am unwilling and indeed unable to draw a positive conclusion in favor of either. I must however confess that my aversion to the agency of the natives is so great that I should always be tempted to sacrifice a little regularity and precision to the establishment of an effectual check upon their corruption and villainy.

56. It is observable that under this system the calculation of produce precedes the inspection, that the rates are fixed beforehand and that nothing remaining but the easy task of applying them with some slight variations to a clearly defined object.

57. I have anxiously dedicated my attention for sometime past to a consideration of the possibility of adopting a similar practice in respect to paddy fields. I have been disappointed and am fearful that the inspection of this branch of property can never be so far simplified as to enable the Collector to decide upon a disputed assessment unless he possesses the talent of estimating varom.

Whom shall government hold responsible for the revenue?

58. In an unincumbered estate two persons present themselves, the jenmakar and cultivator. The revenue is at present generally received from the latter. An opinion may be hazarded in favour of the contrary practice whereby a person possessed of property is substituted for one, whose whole riches are perhaps a few instruments of husbandry, who is improvident because he is poor and from whom therefore the demands of government, if not made

precisely at a particular period, are not realizable without much difficulty. On the other hand it is feared that the jenmakar who is allowed to receive the whole patom and varom

and is held responsible for the revenue will avail himself of this responsibility for the purposes of extortion. As long as the distinctions of jenmakar and tenant exist, a part of the public burthen will probably fall upon the latter and it may be doubted whether the jenmakar will, under the proposed alteration, have greater latitude than at present. In short wherever the influence of the jenmakar supersedes that of government the responsibility abovementioned is not wanted as a pretext and wherever the authority of government is properly established the exactions of jenmakar may be easily limited to raising his rents in a regular and legal manner with the consent of the tenant. This restriction is all that is practicable in any country.

59. In cases of mortgage there is one perhaps insuperable objection to assessing the jenmakar direct. The estate is frequently so encumbered that his interest therein may be considered as extinct in which case there is no security against his embezzling the revenue he receives from the mortgagee.

Assessment of paddy fields.

60. In these districts with the exception of Tellicherry and of the property of the Achimars of Randaterrah the paddy fields of individuals are assessed at one half the Varom. The revenue is received in money at 40 and 41½ rupees per 1000 Dungayas. The share assumed by government is certainly not too great; the poorer ryots are however obliged for the purpose of satisfying the Collector to dispose of their grain at 30 or even 28. The apparent loss is however considerably reduced or totally counterbalanced by the excess of the Varom Dungaya by which the demands of government are regulated above that of the bazaar Dungaya. The excess in some parts of these districts is equal to 30 per cent.

Paddy in the course of the year bears a much higher price than the rate at which it is assessed; a reduction of the rate is therefore not to be expected.

In Tellicherry the assessment is one quarter on the Varom of paddy fields the property of individuals at 45 rupees per 1000 Dungayas. This is the result of a specific agreement in the year 1776. Government having already decided that any alteration is inexpedient, it would be unbecoming in me to offer an opinion on the subject; but as the agreement extends only to taxation and not to rents I venture to propose that the Company's jenmam paddy fields throughout the country should be leased upon a term of years to the highest bidder as is now practised in Mahe. In other parts of this Circle the rent is received at the same money rates as the tax upon the Varom of individuals in the same district.

Assessment of Pepper.

61. The very great impositions that are easily practicable on the delivery, transport and storing of pepper form a very great objection to levying its revenue in kind: it must be received in various places and in small quantities and must then pass through many hands before it reaches the warehouse of the Commercial Resident.

The cargoes for the Europe market must apparently be always procured through the medium of responsible merchants. These persons will necessarily expect some profit. The pepper ought therefore to be assessed at a rate lower than the price paid by the Company. That price is now 130 rupees per Candy or 6 per Maund. Allowing to the contractor half a rupee profit on each maund, the charges of cultivation, the claims of the Jenmakar and the demands of government are to be defrayed from the remaining six. The first item requires at least one third of that sum; the balance may be considered as the patom or assessable fund. I profess myself unable to determine what share ought to be assumed by government but for the convenience of calculation shall suppose it to be one half of the pator

Experience in the case of 15,885 bearing vines warrants an assertion that in these districts the average produce of one vine in a medium year exceeds not one and an half Dungaya of green pepper. This in drying is reduced to one half, i. e. to three quarters of a Dungaya of the dry merchantable article of which fifteen Dungayas are equal to one maund; these fifteen Dungayas are the produce of twenty vines. Twenty vines therefore are assessable at two rupees, i. e. each bearing vine 40 reas or half a silver fanam.

Assessment of Cocoanut trees.

62. Allowing that in medium years each tree yields 30 nuts on an average and that 1000 nuts are worth 10 rupees to the cultivator, a calculation made upon the same principles as in the preceding case will fix the rate of assessment at 40 reas on each bearing tree or half a silver fanam.

Assessment of Bettlenut trees.

63. A similar calculation allowing three fanams for one thousand bettlenuts and the average produce of each bearing tree to be 100 nuts assesses it at 8 reas or 10 trees for a silver fanam.

Assessment of Jack trees.

64. From the best amount I have been able to obtain, it appears that jack trees are on the average capable of bearing a tax of one silver fanam each.

Ponam or uplands.

65. The ponam produce of these districts consists of dry grains—a plant that yield oil and an inferior kind of paddy. The harvest, which in no case bears a very great proportion to the seed sown very often experiences a total failure. The same ground seldom admits of tillage in two successive years. In most instances it must lie fallow from five to twelve years, that is to say, until the jungle has again risen in such a manner that being cut down and burnt, the ashes afford sufficient manure for the otherwise impracticable cultivation.

The Jenmakar derives no settled varom from this kind of estate but receive (generally in kind) a tenth of the gross produce. There is no cultivated Ponam in Tellicherry or in Mahe. The gross produce of that (in) Randaterrah is estimated in the last Pymashy at 18,329½ Dungayas. Of this, one fourth is assumed by government at the rate of 30 rupees per thousand Dungayas. This estimate is a false one. Paddy alone appears on the face of it; the other products are undoubtedly included and the amount with some fluctuation is always realized.

In Dharmapatam the revenue of cultivated Ponam is estimated at rupees 7—0—57. The smallness of the Jenmakar there is to be attributed to the uncertainty of the crop and the vast quantity of Ponam that is uncultivated; the ryot therefore makes his own terms.

It is evident that unless by annual inspection the Collector can never be acquainted with the amount of Ponam revenue for the year and as it cannot be expected that he should every year make a circuit for that purpose, there appears no possibility of establishing an effectual check upon the native officers employed on the occasion.

Proposal that the revenue of Ponam should be farmed.

Perhaps it were not unadvisable to farm this branch of revenue to the best bidder.

The assessment on the other sources of revenue does not appear oppressive.

66. On houses and shops standing in the Company's jenm there is levied nothing but a tax equal to that on the houses and shops standing in the jennum of individuals. Where ground rent as well as tax in the former case exacted the revenue would be increased without any just cause of complaint even in Tellicherry.

67. The mode of collection now practised appears to me, except in the instance of Ponam, very well adapted to the state of these districts.

Having, in obedience to the orders of the Board, offered my opinion on the system of revenue, which, in its three branches of inspection, assessment and collection, I consider, is best adapted to the situation of the country under my charge, I beg leave to entreat your indulgence if I have been unavoidably lead into a detail too minute and circumstantial. General remarks are, from the peculiar state of the country, in many instances inapplicable.

68. I proceed now to reply to other parts of your letter.

You direct me to furnish a statement of various particulars under certain form transmitted for my guidance. The enclosure marked A is that statement.

I have required from me an explanation of the different sources of revenue, the various products of the soil, the rates of division between the ryot and the Sircar, and of assessment in the zemindaris.

Enclosure A is a statement of certain particulars as required by the Board of Revenue.

69. The enclosure marked B will I hope afford a satisfactory answer. In explanation of those articles that have not obtained a name in English I have inserted a list in the Carnatic language.

Enclosure B—a list of products, sources of revenue &c.

70. The enclosure marked C is an abstract of the inspection by which the collections of these districts are now made. It is believed, except in the instance of Mahe, to be extremely erroneous. The number of bearing trees is equally fictitious with that of the full bearing trees of the Mahomedan assessment. The varom is also in many instances falsified.

Enclosure C—abstract of the inspection by which the collections are made.

You demand—what is the state of tanks and water courses of manufactures and commerce? The state of tanks and water courses.

Tanks and water courses.

71. In the months of December or January the Brahmins of a celebrated Hindoo Temple known by the name of the brass pagoda cause a dam to be flung across a small river that divides Tellicherry from Cotiote. The influx of the tide being thus prevented the stream that flows from the interior of the country expels in a

Tellicherry.

few days the salt water intercepted above the dam and forms a head of sweet water that communicate by two channels with an extensive paddy field. From these channels smaller ones are cut by the ryots. The water thus obtained renders it practicable to sow the field in March and April by which means the paddy stalks acquire such strength as not to suffer from the floods that early in the south-west monsoon very suddenly lay the estate under water.

In Durmapatam a tank of no considerable dimensions formerly applied to the purposes of cultivation is now in ruins.

In Randaterrah there are three nullas which so far from benefiting the ryot occasion him no small trouble to prevent the salt tide which rises in them from overflowing the lands.

In some parts of these districts small pools or rather puddles may be found in the parrams, they are however scarcely ever applied to the purpose of irrigating paddy fields. Indeed the rains in Malabar are so heavy and last so long that water remains on the ground in many places nine months out of the twelve.

Manufactures.

72. Earthen pots, a coarse kind of cotton cloth worn by the lower class of natives, a few table cloths and towels of very inferior description compose the whole manufactures of this circle. These articles never carried to any distant market.

Persons are found capable of working with tolerable ingenuity in iron, brass, ivory, silver or gold; nothing however of this kind is made for sale.

Commerce.

73. The trade by sea of these districts in common with the rest of Malabar has suffered considerable diminution from the war in Europe and Bonaparte's invasion of Egypt. The French and other foreigners formerly imported considerable sums of money for the purchase of pepper which with the other products was exported for Cairo and the ports of the Red Sea, in much larger quantities than at present.

The trade with the interior of the peninsula had ceased before the death of Tippoo. It is now supposed to be reviving.

74. A list of imports and exports with a column denoting the countries from which each article is received or to which it is sent is enclosed. It is marked D.

75. You ask in what coin the settlements are made and desire to be furnished with a list of all other coins current in this district, and their relative proportion thereto, the average fluctuation of exchange and what disadvantages the poor suffer from the manouvres of Shroffs.

Enclosure E:— The enclosure marked E furnishes the requisite information.
List of coins, rate of exchange, &c.

You direct me to report the mode under which the Customs, sea and land, are collected, whether any particular duties bear hard on any class of inhabitants and to transmit a list of the Chowkies where customs are collected specifying the checks established to prevent undue exaction.

76. Any abridgement of the enclosure F would not give you a correct idea of the points on which you require information. The duties are nowhere received but at Tellicherry. Every permit is signed by myself and entered in a book. Penalties are denounced against the native officers who shall be guilty of undue exactions. I profess myself of opinion that none are practised.

It is to be feared on the other hand that Government is often defrauded of its rights. I presume to submit to your consideration a proposal that this branch of revenue should be farmed out to the best bidder. The great extent of sea beach renders it impossible to prevent smuggling which is known to prevail in a very great degree throughout the Province.

No duties appear to bear hard upon any class of inhabitants.

77. You demand what is the state of the roads and whether there be any accommodation for merchants and travellers, such as avenues of trees, Choultries, &c. and how the latter are kept up.

Three roads lead from Tellicherry:—

1. One northerly through Darmapattam and Randaterrah to Cannanore. It crosses three ferries, the boats are provided with platforms for transporting cattle and stores.

2. One easterly into Cotiote.

3. One southerly through Mahe towards Calicut.

There is no ferry on each of the last mentioned roads. The Cotiote ferry is furnished with a platform, one is also prepared for the Mahe river. These roads are in good condition. Foot paths, of course, pervade the country in many directions.

78. There are no Choultries, avenues of trees or other public accommodation for travellers.

You direct me to transmit a copy of any statistical statement of these districts that may have been framed, also of any statement of the reputed measurement and appropriation of lands.

79. In addition to the enclosure C, I have the honor of transmitting an abstract of a survey of Randaterrah, lately made by Mr. Murdoch Brown, the Overseer of the Company's plantation. The abstract is marked C-1 and is accompanied by a report marked C-2.

Land measure is unknown in Malabar. I am fearful that I have, till this moment, mistaken the meaning of the term "appropriation of lands" and that I ought to have prepared a list of the ryots on the Company's jennum with a statement of the pathom and varom of each individual. So much time must now elapse before this error can be rectified that I must, for the present, entreat your patience. I shall immediately order the village accounts to be translated and will transmit to you a copy with as little delay as possible.

80. You direct me to report the seasons of produce and if there be any reason why the Kistbundy may not be so arranged that the revenue of the year shall be made payable within the 31st July of each year.

Seasons of produce.

The seasons of produce are as follows :—

Paddy.—First harvest-latter end of September and beginning of October.
Second harvest-latter end of December and beginning of January.

Ponam paddy.—Later end of September and beginning of October.

Pepper.—Latter end of December and beginning of January.

Cocanuts.—Chief produce from December to April inclusive.

Beetlenuts.—Chief produce from September to November inclusive.

Jack fruit.—May and June.

Salt.—February, March and April.

The dry grains.—February and March.

81. If the revenue year does not include the months of October and March, the

ryot will be under the necessity of mortgaging the yet unripe produce to great disadvantage for the purpose of discharging his revenue.

The reason why the revenue of the year cannot be made payable within the 31st July of each year.

82. The regulations under which the Police of this Circle is conducted extend to demanding security from every landholder of consequence that he will not retain

Police regulations.

or harbour criminals or persons of notorious bad character; secondly—to preventing nuisances in the towns of Tellicherry and Mahe; thirdly—to watching those towns; fourthly—to the seizure of malefactors when an alarm is given. The establishment is armed with muskets. That part of it, which belongs to Randaterra, remains at Anjarakandy, in defence of the Company's plantation where the rebel of Cotiote and other banditti are not only in the habit of committing depredation but some weeks ago killed an European officer and several scpoys.

Lists of the public servants, &c.

83. Lists of the public servants, with an account of their respective duties, employed in this district are enclosed and marked G, H, I, K, L, M.

In explanation of the revenue terms in use in Malabar is also enclosed N.

Tellicherry,
7th March 1801.

I have the honor to be,
Sir,

Your most obedient and humble servant,
(Signed) J. STRACHEY,
Collector.

P. S. I have the honor to enclose a statement of my personal allowances

True copy
(Signed) J. STRACHEY,
Collector.

Enclosure—A.
Statement of sundry particulars in the districts of Tellicherry, Durnapatam, Randaterra and Mahe, as required by the Board of Revenue.

Names of the districts.	Names of the villages in each district.	Names of the Zemindars.	Names of the parties prior to their becoming to the Collector.	Summa of each district for the year 1795.	Kootowas collected over and above the Jumma.	Periods of the Kists.	Names of the Land holders who receive one-fifth of the revenue and the amount paid to each for 1795.	Value of each zemindari or Fata as estimated in Tippec's schedule 1792.	The average price of grain in wet and dry produce in medium years.	The land measure in use in the several districts and the number of English square feet therein.	The weights and measures in use, the relative proportion of the latter to the Madras Gauge of 4800 lbs. Avoirdupois, and of the former to the Madras Candy of 560 lbs. weight.
Tellicherry	Torvengatt Vallielom Maccara	Jayalon Tellicherry	None.	Rupes ... 69,637 0 51 Tellicherry ... 18747 1 36 Durnapatam ... 6166 3 11 Randaterra ... 32351 1 89 Mahe ... 7411 2 12	It is probably that this additional tax was never introduced here by Hyderabad or Tippec. The rates of assessment are in some instances higher, in others lower, than in the Southern districts.	First kist on the 17th Vichigom or 30th November. Second kist on the 30th Kumbham or 10th March. Third kist on the 30th Midsonam or 5th June.	None.	Kanternam alone appears in Tippec's schedule. The English had many years collected revenue in that district but Tippec took possession before the opening of the war before last jumma in the revenue. Rs. 37587-0-6 was read.	Rice from 70 to 110 Rs. for 1000 Dargayas. Nelly from 25 to 62 Rs. for 1000 Dargayas. Coolly from 70 to 80 Rs. for 1000 Dargayas.	None in use.	Company's Weight. 30 lbs. Avoir.—1 Mda. 20 Mds. or 640 lbs.—1 candy, 100 lbs. more than the Madras candy. Other weights in use. 32 lbs. Avo.—1 Md. 20 Mds 1 candy. This candy exceeds the Madras candy 14 lbs. Measures. 4 Nayseer—one dargaya 25 dargayas—one Parrah 1 Parrah weigt 81½ lbs. of Avoir. About 113 Parrabs of Tellicherry are therefore equal to the Madras Gauge. The warum dargaya exceeds the dargaya of the bazaar about 30 per cent.
	arnapatam.	Darnapatam Palat	Andalore Meloor								
andalore.	Moopeengatt Edakkalandy Caddamoor Eddakawery Cootym Agom Tolladdah Kullurusa Mama Coondanco Kannady Chala Crookars Chala 12 kandy Cheratte kara Paddre kara Quilque kara Tandoreddah Aacor Alladdapah Ceyott Gembolett Tallawell Moodakooty Kannakoor Toodowacherry	Canneanoor Mervilay Cottoor Ollawill Mavucherry Cherumawilay Mondlelor Gottom Baddampad Pleathy Mackearary Kelabor Bavatt Pararatio Palery Kakoto Maddalott Talyott Mamba Meerengary Ramile Anarakoondy	None.								
		Paloor Paadakei Chalekara	Chemberrah Mahe								

(Signed) J. STRACKEY,
Collector.

(A true Copy)

(Signed) J. STRACHEY,
Collector.
(A true Copy)
J. GROSS,
Secretary.

Enclosure-B.

An explanation of the different sources of revenue in Tellicherry, Durmapatam, Randaterrah and Maho with the rates of assessment and a list of the various products of the soil.

Paddy fields ...	Tellicherry ...	Company's jennam. The whole warum is paid to Government at 45 rupees per Mille dungayas.	Jennam of individuals. One quarter of the warum is paid to Government at 45 rupees per Mille dungayas.	Exemptions. The lands of the Brass Pagoda, a field sowing 17722 dungayas of seed is exempt from revenue, the warum does not appear from the public accounts. Malloor Pagoda pays only 35 per cent. on the warum of paddy field.
	Durmapatam ...	Whole warum at 41½ rupees per Mille dungayas.	None	...
	Randaterrah ...	Ditto	Half the warum at 41½ rupees	...
	Maho	Ditto at 40 rupees	Ditto at 40 rupees	...
Purambas ...	Tellicherry ...	Two thirds of the gross produce estimated 1794 in money, no rate specified.	Each bearing cocoanut tree-40 reas. " betleunt tree-20 reas. " jack tree-160 reas. " pepper vine-50 reas.	...
	Durmapatam ...	Each bearing cocoanut tree different, not specified. Ditto betleunt-20 reas. Ditto jack-160 reas. Ditto pepper vine.	...	...
	Maho	Each bearing cocoanut tree-from 120 to 60 reas. Do. betleunt trees do. - 40 to 20. Do. jack tree. do. - 160. Do. pepper vine-80 to 240.	...	...
	Randaterrah ...	Two thirds of the gross produce	...	...
Ponams or up-lands.	Durmapatam ...	25 per cent of the gross produce at 30 rupees per 1000 dungayas.	Each bearing cocoanut tree-240 to 20 reas. Do. betleunt tree-20. Do. jack tree-160. Do. pepper vine-344.	...
	Randaterrah ...	Ditto	...	...

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Enclosure B.—(Contd.)

An explanation of the different sources of revenue in Tellicherry, etc., with the rates of assessment.

Houses	Tellicherry. From 1 to Rs. 2 on houses covered with cadians Tiled houses from 5 to Rs. 19. A few houses exempt.	Durmapatam. One rupee throughout.	Randaterrah. No rates specified in the inspection; they are the same as in Durmapatam except that the houses of Moplahs are assessed at Rs. 2.	Maho. From Rs. 80 to 2.
Shops	From Rs. 3 to 6	1 and 2 rupees	Rs. 2	On the Company's jumma 7-2-0. On that of individuals 3-2-40. Rs. 2.
Warehouses	From Rs. 10 to 20. One warehouse exempt.	.....	12-1-60	.....
Looms	.....	.....	Rs. 1 and 2	.....
Wood cleaners' hatchets	.....	.....	Rs. 1.	.....
Toddy knives	At 1-0-80	At 1 q. and 60 reas	At 100.	.....
Toneys	From 1-2-40 to Rs. 2	3 reas.	.....	.....
Nets	5 Rupees	3 reas.	Rs. 1.	.....
Forges	.....	.....	Rs. 1.	.....
Oil pressen	.....	.....	.....	.....
Farm of toddy and country arrak.	Rs. 1200 for this year.	.....	.....	.....
Licenses for vending other spirituous liquors.	Rs. 50 each	.....	.....	.....
Toddy shops	.....	.....	.....	.....
Poll tax on Tigers	.....	.....	.....	.....
Ferries ferried	.....	Rs. 1100 for this year M. S.	.....	Rs. 3-2-40. Rs. 0-3-20. Rs. 1725 for this year M. S.
Anchorage farmed	.....	.....	.....	.....
Fish tax farmed	.....	.....	.....	.....
Palakshah panom	.....	Rs. 28-2-10.	.....	.....
Cargany	.....	23-0-40.	.....	.....

The tax is levied upon every person who draws toddy from the cocoanut trees.

Interest of a mortgage paid to the Company in Durmapatam
Nilizer paid by the cultivator to the Company at the time of the harvest.

12

Enclosure B.---(Contd.)
List of the various products of the soil.

Malabar.	English.	Carnatic.
Nelly.	Paddy.	
Ulinee.	.....	
Cherapairee.	.....	
Mampairee.	.....	
Mudera.	.....	
Badka	Watermelon.	
Tenga	Coccanut.	
Atekka	Beetlenut.	
Chaka	Jack.	
Molluga	Pepper.	
Ellee.	.....	
Mutary.	.....	
Manga	Mango.	
Chama.	.....	
Wereleninga	Brinjal.	
Chenu	Yam-large.	
Chembec	Do.-small.	
Carimba	Sugar cane.	
Cumtelonga	Pumpkin.	
Veliriba	Cucumber.	
Kackerica	Do.	
Madala Naranga.	Cetron.	
Ingy	Ginger.	
Manjaloe	Saffron.	
Cherra	Greens.	
Petilicody	Betel leaf vine.	

(Signed) J. STRACHY,
Collector.

(A true copy.)

J. GROSE,
Secretary.

Enclosure C.

Pymaish Account of the Talook of Tellicherry as delivered by Ramaya Canojoe.

5 Tarrahs containing 364 Pumbas or Gardens—the Hon'ble Company's property.

Cocoanut trees	...	...	8509		
deduct:—					
Young ones not bearing	...	3988			
Old ones past bearing	...	223	4216		
	Trees	...	4293	1292	0 40
Beetlenut trees	...	...	1432		
deduct:—					
Young ones not bearing	...	1183			
Old ones past bearing	...	6	1189		
			243	12	0 60
Jack trees	...	...	748		
deduct:—					
Young ones not bearing	...	495			
Old ones past bearing	...	55	550		
			198	118	2 40
Pepper vines	...	...	969		
deduct:—					
Young ones not bearing	...	...	692		
			277	83	0 40
				1505	3 80
				The Hon'ble Company's share being $\frac{1}{2}$ of the produce is 1003 3 86.	
7 Nayers' houses	Rs. 1 each	...	7	0	0
220 Moplahs' houses	...	...	502	2	0
202 Tiers' houses	...	...	409	0	0
4 Astrologers' houses	...	...	4	0	0
4 Silver smiths'	...	...	12	0	0
1 Carpenter's	...	...	2	0	0
				927	2 0
1 Shoe maker's house	...	...	1	0	0
1 Iron smith	...	...	2	0	0
1 Oil maker	...	...	2	0	0
2 Washermen's	...	...	4	0	0
2 Stone cutters'	...	...	4	0	0
5 Shetties	...	...	15	0	0
22 Purboos	...	...	66	0	0
271 Christians	...	...	648	0	0
139 Mucquas	...	...	139	0	0
2. The property of Mr. Ince	...	...	19	0	0
Houses not paying rent.					
14 Occupied by gentlemen	...	...			
19 Tier servants	...	...			
2 Houses and gardens of Major Murray	...	...			
184 Sepoys' huts	...	...			
2 Washermen's huts	...	...			
2 Artillery men's	...	...			
24 Bazaar houses	...	...			
247					

Enclosure C—Cont.

427 Merchants' shops	...	1308	0	0
33 Tiers' knives	...	63	2	40
35 Toney's of Christians	...	76	0	0
15 Nets of Christians	...	75	0	0
17 Toney's of Moplahs	...	27	0	80
40 Toney's of Mucquas	...	67	0	80
4 Nets of Mucquas	...	20	0	0
15 Banissauls	...	200	0	0
		2777	0	0

1. The Company's Banksaul	...			
1 Poura Moplah's	...			
33 Batty Grounds sowing	...			
1,617½ Dungalies of seed producing 30,510 dungalies of Batty at Rs. 45 per 1,000 dungalies.		1372	3	80
		6081	1	6

Private property.

1213 Peramb or gardens	...	31010		
Cocoanut trees	...			
Young not bearing	...	16676		
Old and past bearing	...	1848	18518	
		12492	2846	0 0
			at 2 trees per fan.	1249 0 80
		13151		
Beetlenut trees	...			
Young not bearing	...	9864		
Old past bearing	...	52	9916	
		3235	at 4 trees per fan.	131 3 0
Jack trees	...		5257	
Young and not bearing	...	2753		
Old past bearing	...	808	3566	
		1691	at 2 fans, per tree.	676 1 60
Pepper vines	...	12211		
Young and not bearing	...	7036		
		5175	at 1 fan, per tree.	1035 0 0

Houses.

235 Nayer houses	...	235	0	0
394 Moplahs' houses	...	768	0	0
973 Tiers' houses	...	973	0	0
1 Stone cutter	...	1	0	0
29 Oil makers	...	56	0	0
26 Carpenters	...	52	0	0
12 Nayer Washermen	...	12	0	0
20 Iron smiths	...	40	0	0
2 Potters	...	2	0	0
19 Astrologers	...	19	0	0
2 Barbers	...	2	0	0
15 Chetties	...	45	0	0

Enclosures C—Cont.

50 Weavers	...	99	0	0
26 Silver smiths	...	78	0	0
47 Canongo n	...	141	0	0
3 Taylors	...	6	0	0
6 Summerhead makers	...	12	0	0
1 Copper smiths	...	2	0	0
1 Pooloovin	...	1	0	0
7 Marans	...	7	0	0
1 Servant of the Pagoda	...	1	0	0
72 Christians' houses	...	141	0	0
1 Barber	...	2	0	0
5 Maharattas	...	9	0	0
4 Rajputs	...	12	0	0
2 Ironers	...	4	0	0
24 Mucquas	...	24	0	0

2747 0 0

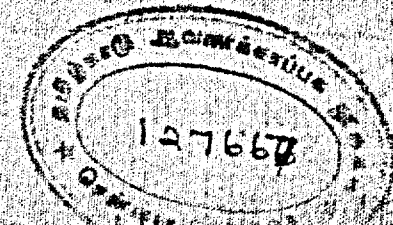
9 Namborries	...			
12 Brahmins	...			
2 Cartenad Rajahs	...			
2 Ekerra do. not paying rent	...			
8 Battalion Washermen	...			
1 Artilleryman	...			
124 Merchants' shops	...	372	0	0
142 Tiers' knives	...	170	1	60
10 Mucquas Toney's	...	16	0	0
1 net of do.	...	5	0	0
From the confiscated lands of the late Coringoto Nair.		28	1	20

591 2 80

339 Batty grounds sowing 3535½ dungalies of seed and producing 120168 do of Batty	...			
deduct	...			
21 Uncultivated as Warum of jeamkara 5656 dungalies of seed would produce 13370 Dungalies of Batty leaving balance	...			
218 Batty grounds producing from 29698 dungalies of seed 107098 dungalies of Batty @ 25 per cent is 26774½ @ 45 Rs. per 1000 Dungalies.		1204	3	50

7665 3 70

R
V2123;68(X72) N02
N02



Enclosure C---(Contd.)

Pymaish of the Hobillie Darmapatam made by Kanges Ramaya.

Hobillie Darmapatam--1 Tarrah containing:--

77 Company's Purrums or Gardens.					
Cocoanut trees	...	5034			
deduct:--					
Young, not bearing	...	390			
Old do.	...	605	995		
			4039 at different rates	784 0 80	
Beetlenut trees	...	120			
deduct:--					
Young	...	34			
Old	...	8	62		
			28 at 1/2 silver fans.	1 1 60	
Jack trees	...	104			
deduct:--					
Young	...	55			
Old	...	25	80		
			24 at 2 fans, each	9 2 40	795 0 80
Pepper vine	...	21			
deduct:--					
Young	...	20			
		1			
419 Cuiranom Purrums or Gardens.					
Cocoanut trees	...	13743			
deduct:--					
Young	...	3154			
Old	...	809	3963		
			9780 at different rates.	2305 0 0	
Beetlenut trees	...	1336			
deduct:--					
Young	...	1248			
Old	...	53	1306		
			530 at 1/2 fans, each.	26 2 0	
Jack trees	...	782			
deduct young	...	425			
old	...	140	565		
			217 at 2 fans, per tree.	56 3 20	
			2418 1 20 at 50 per 100		
			as Company's share:--	1203 0 0	
				2004 0	
Pepper vine	...	766			
deduct young	...	603			
		153			

Enclosure C---Cont.

13 Nairs' houses paying rent	...	13 0 0		
64 Moplabs' do. at 1 and 2 rupees	...	126 0 0		
253 Tiers' do.	...	353 6 0		
4 Camians' do.	...	4 0 0		
3 Banaians' do.	...	3 6 0		
2 Polcoors' do.	...	2 0 0		
6 Carpenters' do.	...	6 0 0		
20 Macquas	...	20 0 0		
1 Christian	...	1 0 0		
3 Uleavers	...	3 0 0		
4 Moyers	...	4 0 0		
3 Silver smiths	...	3 0 0		
4 Bania	...	4 0 0		
1 Barber	...	1 0 0		
1 Mahia	...	1 0 0		
			444 0 0	
151 Tiers' knives at 2 fans.	...	60 1 60		
22 shops at 1 and 2 rupees each	...	39 0 0		
6 Wood cleavers hatchets	...	6 0 0		
4 Oil presses	...	4 0 0		
1 Weaver's loom	...	1 0 0		
3 Fishing nets				
6 Teneys } at 8 rupees each	...	9 0 0	119 1 60	
				563 1 60
217 Batty grounds belonging to the Company				
	Dgs. of Nelly.			
Whole Barom	...	494054		
21. deduct uncultivated do.	...	3645		
		457594	457594 0 0	
32 Batty grounds belonging to the Pagoda of Mel- loor in Darmapatam containing Barom 9224 at 35 per cent. as Company's share.	...	32284	0 0	
		489884	0 0 at 41 1/2 rupees per 1000 Dgs.	2038 0 4
6 Salt pans of different sizes	...			235 0 0
249 Dgs. of Nelly of mountains at Rs. 30 per Milla	...			7 0 70
Palishah Panom yearly	...	28 2 10	4842 3 74	
Gangany do.	...	23 0 40	51 2 50	
3 Ferries	...		840 0 0	
			5734 2 24	

N.B.---

Palishah Panom.--is the interest which some of the cultivators paid formerly to some Moplabs for money they were indebted to them, upon the mortgage of their Purrums, which interest the Company took to themselves.

Gangany.--is a present or Nuzar that the cultivators formerly offered to their Jenm-kars at harvest time to obtain their permission to reap, which right also the Company took to themselves.

Enclosure C.

Pymaish of the Hobillie Randaterrah made by Rangoo Ramaya in 1791

45 Tarrahs containing 5053 Purruns of Gardens and 1777 Batty Grounds.

Cocoanut trees	...	200423	
deduct:--			
Young ones not bearing	...	42540	
Old do.	...	30611	73151
Balance	...	127272	viz.--
206 trees at 3 fans, each	...	618	
628 trees at 2½ do.	...	1570	
17771 trees at 2 do.	...	35542	
109 trees at 1½ do.	...	1904	
12101 trees at 1½ do.	...	181514	
1759 trees at 1½ do.	...	21987	
10588 trees at 1 do.	...	10688	
3597 trees at 1 do.	...	41977	
66872 trees at 1 do.	...	33436	
11641 trees at 1 do.	...	29104	

Silver fans, 109403 at 6 fans. per Ra.
21880 2 40.

Beetleant trees	...	106187	
deduct:--			
Young ones not bearing	...	38619	
Old do.	...	21266	67885
Balance	...	33362	at 4 trees per fan. 1915 0 40

Jack trees	...	17283	
deduct:--			
Young ones not bearing	...	6572	
Old do.	...	5974	12546
Balance	...	4587	at 2 fans. per tree. 1874 3 20

Pepper vines	...	102729	
deduct:--			
Young ones not bearing	...	58168	
Balance	...	44561	

1777 Batty grounds producing 373963 Dgs. of Nelly as Baroms of Jennikars.

deduct:--			
165 do. do. uncultivated	...	55023	
Balance	...	315940½	at Rs. 41½ per 1000 Dungalies 13236 0 16

38,906 2 16

29

16

Enclosure C. (Cont.)

Rs. 88906 2 16 at 50 per cent. as Company's share		Rs. 19453 1 08
1 Banksaul and 1907 houses paying ground rent at different rates	2285 1 60	
48 Tiers' knives at 2 fans, each	...	
54 Shops	191 2 40	
48 Weavers' looms	99 0 2	
59 Oil presses	47 0 0	
24 Wood Cleavers' hatchets	59 0 0	
4 Blacksmiths' forges	24 0 0	
1 Brass founder's shop	4 0 0	
1 Fisher net	1 0 0	
2 Passages of River	1 0 0	
	78 0 0	2790 0 0
133294 Dgs. of Nelly of mountains at per 100 Dgs.		
45324 at Rs. 30 per Mille.		137 1 88
Total Rupees Pepper excepted		22380 2 96

Pymaish of the Hobillie of Maha—3 Tarrahs containing:—

	Gross produce.	Rents.
901 Company's J nnum Purrambs	2295 0 40	1148 0 20
9165 Dungalys Waram	At 40 Rupees.	365 3 20
17 Shops	At 7½ Rupees	127 2 0
33 Purrambs of individuals	74 0 80	24 0 60
5300 Dungalys Waram	50 per cent. at 40 Rupees.	1086 0 0
200 Houses of Moulahs	At 2 Rupees.	400 0 0
21 do. Nairs	do.	42 0 0
245 do. Tiers	At 6 fans.	293 0 60
196 do. do.	At 8 fans.	313 0 0
51 do. Carpenters, Masons, Smiths and fishermen.		61 0 80
7 do. do.		11 0 80
93 Shops of individuals	At 3 Rupees	279 0 0
6 Houses of Gol smiths, Conjarers, Tailors and Washermen.		9 2 40
2 Warehouses	At 2 Rupees	4 0 0
Poll tax in Maha town on Tiers keeping house.	At 0 3 20	182 1 60
Ferries farm		1725 0 0
Anchorage		400 0 0
145 Licenses for selling liquors	At 3 2 40	522 0 0
Fish tax		200 0 0
		7434 0 2

(A true copy.)

J. GROSE,
Secretary.

Enclosure C-1.

Contents of 2 Columns.

No.	
1.	The number of the gardens in each Tarra
2.	do. of the Cocconut trees lately planted.
3.	do. of the Cocconut trees above 2 years but not yet productive
4.	do. of the Cocconut trees productive and assessed.
5.	do. of the young Beetlenut trees.
6.	do. of the Beetlenut trees productive and assessed.
7.	do. of the young Jack trees.
8.	do. of the Jack trees productive and assessed.
9.	do. of the young Pepper vines.
10.	do. of the Pepper vines productive and assessed.
11.	do. of the Shops in each Tarra.
12.	do. of the Nairs' houses in each Tarra.
13.	do. of the Tiers' do.
14.	do. of the Maricans' do.
15.	do. of the Madlals' do.
16.	do. of the Washermen's do.
17.	do. of the Weavers' do.
18.	do. of the Kanneans' do.
19.	do. of the Carpenters' do.
20.	do. of the Oil makers' do.
21.	do. of the Moyers' do.
22.	The Gardens that are well cultivated.
23.	do. imperfectly cultivated.
24.	do. in a great measure neglected.
25.	do. totally neglected and gone to decay.
26.	The number of proprietors in each Tarra.
27.	do. of the squares or subdivisions of the Fields.
28.	do. of Dangs. of seed in each Tarra.
29.	do. of Rent in each Tarra.
30.	Uncultivated fields in each Tarra.
31.	do.
32.	do.
33.	Property belonging to the Pagoda of Chula exempted from paying revenue by a grant from Government.
34.	Total amount of paddy due to Government as revenue by the present survey of the property of the Achemars and the property of the Wellua Cammoo.
35.	Total amount of Revenue due by the heirs of the Achemars who pay only 20 per cent. and garden and 15 per cent. of paddy rent.
36.	Total rent of the sequestrated property of Wellua Cammoo.
37.	Total revenue due from the gardens of each Tarra by the present Survey.
38.	Total revenue due from the paddy fields as per the present Survey.
39.	Total revenue of the gardens as per the former Survey.

Enclosure C-1—Contd.

Seed land-old Revenue.	Re- } 40. Total revenue of the Paddy fields as per the former Survey.
Total of the old Revenue.	41. Total revenue of Randaterrah by the former Survey.
Total of the new Revenue.	42. Total revenue of Randaterrah by the present Survey.

N. B.—The rates of assessment are as follows:—

Cocconut trees each bearing one	... 20 Reas.
Beetlenut do. do.	... 10 "
Pepper vine do. do.	... 40 "
Jack trees do. do.	... 80 "
Moplah houses	... 10 fanams or 2 Rupees.
All others	... 5 fanams or 1 Rupee
Shops	... 10 fanams or 2 Rupees.

(Enclosure C-I.)—Abstract of the Revenue Survey of Randaterran made by Murdoch statement

No.	Tarras.	Gardens	Coconut trees.			Beetlenut.		Jack trees.		Peppervines		Stops
			Small	Young	Bearing.	Young.	Bearing.	Young.	Bearing.	Young.	Bearing.	
1	Moeplengatt	258	...	2,022	5,896	238	354	1	118	108	338	1
2	Eddakattang dy	31	...	261	540	6	1	...	...	...	...	...
3	Caddamboor	296	1,398	3,885	8,786	2,116	1,687	412	225	784	1,070	...
4	Eddakatt Wirty	245	...	2,426	6,952	992	710	587	236	1,524	1,489	9
5	Cootya Agom	213	...	1,092	2,371	319	80	333	193	357	1,035	...
6	Tella idah	48	...	301	1,626	45	11	81	44	84	46	...
7	Kullun l a	90	7	897	1,942	50	4	174	65	476	467	...
8	Mama coondoco	50	366	183	935	629	533	57	27	208	154	23
9	Kannaddy chola	22	371	97	960	383	317	46	11	123	19	...
10	Orookara	81	556	425	2,413	842	990	162	76	539	502	...
11	Chola 12 kandy	54	321	190	810	469	311	120	65	399	95	1
12	do. Cherak: taye	35	257	592	1,295	731	456	912	85	472	74	...
13	do. Paddre: kara	55	438	419	1,884	665	745	168	64	290	558	...
14	do. Quelqui kara	16	1,182	1,122	4,910	1,108	477	319	149	426	821	...
15	Can neddah	117	788	1,232	4,922	2,622	2,587	251	154	605	1,391	...
16	Adoor	172	770	1,438	4,720	1,860	1,358	371	180	562	75	1
17	Attaddapah	93	512	609	3,216	2,215	870	289	112	279	511	...
18	Copett	148	1,538	1,353	8,113	3,857	2,264	71	256	763	1,802	1
19	Gambilott	125	1,413	919	4,513	3,897	2,503	558	234	923	2,406	...
20	Pallawill	39	483	341	1,618	773	371	204	54	168	536	...
21	Muduhooty	80	634	720	3,877	1,112	1,040	362	133	497	1,788	...
22	Kanavore	32	...	44	533	...	...	5	...	...	...	...
23	Podowachery	145	826	1,573	5,168	2,558	2,071	359	188	1,125	2,411	...
24	Kanneanor	225	1,657	2,354	6,773	3,051	2,626	535	326	1,642	6,722	1
25	I evey	318	2,172	3,019	10,230	4,492	3,634	953	467	1,715	5,600	4
26	Mawilay	327	2,016	2,689	9,325	4,781	4,117	862	420	1,766	3,311	2
27	Coote	120	853	436	2,877	2,657	2,261	315	159	704	1,604	1
28	Ollawill	15	93	59	255	143	76	31	12	72	144	...
29	Mavacherry	29	196	192	871	356	347	62	26	149	346	...
30	Cherumawilay	73	390	527	2,125	773	460	114	32	171	132	...
31	Monddeoor	161	829	1,147	4,389	1,822	1,570	507	218	784	1,583	...
32	Jett m	138	935	871	3,452	1,118	947	251	94	461	620	3
33	Buddacumpad	64	695	613	2,378	778	546	160	59	225	452	...
34	Manby	32	364	275	1,439	776	867	80	35	216	924	...
35	Chichery	129	1,016	531	4,538	1,769	1,476	251	107	459	2,414	2
36	Kelloor	65	310	257	2,89	613	615	141	80	115	313	...
37	Sawott	70	692	181	1,472	761	897	185	80	440	1,684	...
38	Pariarabe	35	621	77	715	416	252	82	50	130	514	3
39	Patery	85	192	340	1,385	516	470	217	85	286	1,561	1
40	Chakote	25	318	220	1,797	278	251	201	92	223	831	...
41	Maddalott	80	272	385	1,949	502	441	251	105	300	1,544	2
42	Chayott	35	199	68	563	351	304	171	44	134	4	1
43	Alambha	312	1,477	1,622	6,772	3,040	2,289	1,140	621	4,704	6,730	6
44	Mani mery	82	233	5	157	871	1,367	679	37	6,741	13,426	1
45	Kameti	62	167	401	933	355	412	194	83	953	1,338	...
46	Anjarakady	47	498	161	850	412	681	204	73	429	1,067	13
Total		5,210	28,161	35,765	1,16,552	55,323	47,296	13,467	6,362	34,110	73,939	74

Brown in the Malabar years 974-75 (A. D 1799-1800) with a comparative of the former Survey.

Houses.											In what stato.				No.	Paddy fields, &c.		
Nairs.	Tiers.	Marians.	Moplahs.	Washermen.	Wavers.	Kanneans.	Carpenters.	Oil men.	Movers.		1	2	3	4		Square.	Seed.	Rent.
12	13	14	15	16	17	18	19	20	21		22	23	24	25	26	27	28	29
12	57	1	21	2	25	1	...	...	1		92	81	82	...	146	6,007	22,854	27,556
...	1	...	7	...	...	...	...	...	...		19	6	6	...	7	222	1,280	1,705
26	67	...	16	2	...	...	...	...	...		80	93	122	...	94	2,052	10,001	32,510
33	49	...	5	...	...	6	3	2	...		71	51	121	2	63	1,471	6,574	15,761
9	38	...	33	1	29	...	1	2	...		37	36	139	...	18	446	1,345	2,823
8	25	...	...	...	...	...	...	...	...		19	8	20	1	21	497	1,033	2,260
5	17	...	2	...	...	1	5	1	...		14	19	57	...	11	217	767	2,951
...	4	...	20	...	...	...	...	...	4		24	16	9	...	3	93	350	300
...	3	...	1	...	...	...	...	1	...		6	...	16	...	1	60	150	200
6	15	4	4	3	...	...	...	3	...		26	13	34	8	59	740	5,015	14,010
9	11	...	1	...	...	1	1	...	...		4	15	35	...	...	...	...	...
17	9	...	9	...	...	2	...	...	...		12	18	50	5	...	...	...	...
7	12	...	5	...	...	...	...	3	...		17	14	23	...	127	1,744	8,117	30,535
16	32	...	12	...	2	...	4	2	...		38	42	76	...	82	1,761	9,027	25,173
11	22	...	11	...	...	4	2	3	...		55	28	31	...	48	612	2,277	9,150
11	29	...	10	1	...	2	5	7	...		15	36	121	...	84	1,132	4,844	13,659
6	21	...	4	2	...	...	1	1	...		19	25	42	3	57	617	2,186	7,937
12	52	...	13	...	...	3	3	6	...		54	32	56	1	84	1,347	4,327	13,327
11	33	...	20	1	4	...	2	4	...		40	47	39	...	69	1,075	2,937	9,575
5	6	...	1	...	...	...	...	2	...		6	19	12	...	9	231	925	2,340
9	23	...	5	...	1	...	...	3	...		35	12	30	...	21	375	940	2,522
...	28	...	4	...	...	...	...	...	...		...	...	32	...	23	614	2,280	4,640
7	20	...	24	1	...	...	...	10	...		52	19	74	...	35	718	2,800	9,892
9	38	...	26	...	...	2	5	5	...		85	31	102	5	56	1,213	3,753	10,583
34	49	...	3	...	...	5	4	8	...		113	71	134	...	74	1,668	5,807	14,993
51	40	...	13	1	2	3	2	10	...		85	64	157	1	139	1,732	8,323	27,931
3	28	...	19	...	...	...	...	...	...		49	34	37	...	32	580	1,845	5,410
1	1	...	2	...	...	...	...	...	...		2	3	10	...	4	106	300	680
2	5	...	2	...	...	...	1	...	...		8	7	14	...	2	76	325	1,050
1	11	...	8	...	...	...	...	...	2		23	19	34	...	22	229	1,435	4,635
18	27	...	11	2	1	...	2	5	1		42	39	36	...	86	713	3,543	10,900
11	4	...	10	...	...	...	3	...	4		42	38	56	2	126	1,020	4,230	15,947
7	11	...	5	...	...	1	...	1	...		23	18	23	...	28	322	1,537	3,310
6	13	...	2	...	2	...	...	2	...		14	11	14	...	16	315	1,485	3,410
23	22	...	6	2	...	...	5	4	1		42	53	47	7	42	715	3,222	10,495
3	21	...	3	...	...	...	...	...	...		24	22	19	...	21	284	1,555	3,870
6	19	...	5	...	...	3	2	2	...		25	20	28	...	32	768	2,366	6,390
4	4	...	7	2	...	...	1	1	...		14	16	13	...	30	410	2,860	8,860
7	15	...	7	2	...	1	...	...	...		17	20	29	2	50	796	3,030	8,787
1	1	...	2	...	...	...	...	...	...		12	16	27	...	6	210	202	564
6	9	...	3	...	3	3	1	5	...		26	15	37	2	23	420	1,497	4,147
1	7	...	1	...	...	...	...	...	...		9	1	6	...	16	192	659	1,463
31	55	...	27	...	...	2	3	1	...		75	77	165	1	152	2,567	8,923	25,022
2	13	...	16	...	1	2	...	...	...		32	25	25	...	11	325	861	1,479
8	6	...	4	1	...	...	...	1	...		18	21	21	...	15	349	1,136	3,715
...	9	...	7	...	2	...	1	...	...		24	5	5	13	5	143	255	725
471	1,040	5,443	24	73	42	60	10	13	1,546	1,294	2,340	53	2,047	36,917	1,49,878	4,05,175		

(Enclosure C-I)—Abstract of the Revenue Survey of Randaterrah made by statement of the

Statement of the												
No.	Tarras.	Tarras, &c.			Chala Dew-ashom	Revenue of Paddy.	Property of the Achemera			Property of the B. Kamoo		
		Square.	Seed.	R. nt.	Paddy Dangs.	Dangs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.
1	Moeplengatt	182	545	1345	...	93401	123	1	53	24	3	...
2	Eddakattangady	...	...	...	...	5521	...	...	61	...	...	...
3	Caddamboor	3	4	...	250	12838	16	...	12	341	...	70
4	Eddakatt Wirty	46	225	725	...	77801	6	2	56	84	3	51
5	Cootya Agom	96	245	810	...	14421	9	2	76	45	1	80
6	Tolladdah	40	105	255	335	5871	11	1	52	...	...	...
7	Kullandna	...	...	...	...	14751	7	3	32	82	...	10
8	Mama Coondnoo	40	204	840	...	451	...	...	...	...	...	...
9	Kannaddy Chola	...	...	...	...	100	1	3	...	9	1	40
10	Orookara	116	1810	4650	...	7095	5	...	16	9	...	80
11	Chala 12 kandy	...	...	...	...	...	59	1	09	...	...	...
12	do. Cherake taye	...	...	...	...	...	1	...	68	2	2	40
13	do. Paddrekara	18	75	300	7410	11845	45	3	01	...	...	...
14	do. Quelqui kara	14	75	250	3395	95061	38	3	02	7	3	40
15	Tandneddah	90	590	2400	...	43771	87	2	04	...	...	...
16	Addcor	27	480	1400	810	54181	42	2	25	19	5	80
17	Attaddarah	21	154	617	...	39681	74	...	51	...	...	...
18	Coyott	8	25	40	1310	44181	116	2	74	...	...	...
19	Gembilott	48	175	550	1775	2880	90	2	4	...	...	...
20	Tallawill	...	...	...	...	1170	...	...	...	...	...	...
21	Maduhooty	...	...	...	310	1086	7	3	66	...	...	...
22	Kanatoro	...	...	...	...	4640	...	...	...	...	...	...
23	Poodowachery	1	1	10	20	2445	58	3	12	...	...	...
24	Kanneanoor	29	84	186	...	47561	14	2	15	...	...	...
25	Irevery	33	74	101	100	5522	50	2	16	...	...	...
26	Mawilay	742	4732	16112	...	11257	76	3	40	25	...	...
27	Cottor	...	...	...	275	24171	13	1	08	7	1	60
28	Ollawill	...	...	...	...	340	...	1	88	...	...	...
29	Mavacherry	...	...	...	...	525	...	...	...	...	...	...
30	Cherumawilay	3	25	50	...	20671	8	...	52	10	...	20
31	Monddeloor	246	246	4968	...	50031	18	2	50	...	...	...
32	Cottom	296	1294	37931	...	7211	7	...	80	...	...	...
33	Buddacumpad	84	390	1575	...	1355	18	3	57	...	...	...
34	Pleanhy	41	2	45	...	15421	4	1	49	...	...	...
35	Mackrery	20	80	100	...	18721	45	...	98	...	...	...
36	Kelatoor	11	25	50	...	1475	18	3	23	...	...	...
37	Bawott	23	45	115	...	2055	3	1	23	...	...	...
38	Pariarabe	23	90	200	...	4200	4	2	...	...	...	...
39	Patery	15	30	75	...	29131	17	3	93	...	...	...
40	Kakote	27	50	50	...	2321	...	2	70	...	...	...
41	Maddalott	...	...	...	...	20731	...	...	...	22	1	60
42	Tatyott	50	20	30	400	519	...	3	87	...	...	...
43	Mamba	116	271	731	1100	11198	78	1	72	...	...	...
44	Muringuery	...	...	...	...	7391	...	...	...	...	...	...
45	Kameti	22	150	340	...	17321	1	2	75	...	...	...
46	Anjarakandy	...	...	...	...	5621	...	...	...	...	...	...
Total		2,609	16,311	41,579	17,630	1,70,871	1155	2	943	539	...	22

Murdoch Brown in the Malabar years 974-75 (A. D. 1799-1800) with a comparative former Survey.—(Continued.)

Gardens new Revenue.			Seed Land Revenue.			Gardens old Survey.			Seed land old Survey.			Total of the old Survey.			Total of the new Survey.		
Rs.	qrs.	rs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.	Rs.	qrs.	rs.
37			38			39			40			41			42		
603	2	...	420	1	29	531	3	55	33	2	90	969	2	44	1171	2	61
57	1	65	33	1	45	63	2	94	30	...	15	93	2	39	9.	2	74
884	...	35	621	...	90	883	1	71	310	...	05	1622	1	76	1772	2	07
202	2	70	350	...	49	656	...	10	313	1	64	997	1	74	1244	2	21
468	2	30	64	2	66	423	3	32	36	1	42	460	...	31	581	2	51
152	2	55	36	1	75	121	3	14	36	2	75	153	1	75	190	1	58
214	1	40	66	1	59	197	...	34	64	0	87	363	...	21	210	2	41
244	...	65	20	1	...	200	2	36	15	3	...	216	2	30	264	1	65
81	1	50	4	2	...	21	...	28	...	...	...	81	...	28	96	2	20
276	...	95	215	...	90	264	2	18	149	1	92	407	1	11	605	2	81
85	3	8	...	...	...	163	2	90	...	...	...	163	2	90	145	...	89
323	...	20	...	...	...	227	1	18	...	...	...	227	1	18	227	2	28
300	3	...	233	...	10	234	1	35	516	1	75	750	3	11	779	2	15
457	1	45	432	1	17	454	2	14	370	...	49	824	2	63	936	1	06
498	2	25	187	3	95	648	...	20	184	1	99	833	2	19	774	...	26
465	3	65	243	3	26	446	1	21	167	...	95	613	2	16	772	1	05
228	...	95	172	2	33	503	2	63	191	2	69	435	1	72	430	3	79
812	...	90	2	2	33	247	...	15	202	1	90	1149	2	05	1132	2	271
637	3	15	129	2	40	714	2	55	41	1	78	776	...	33	857	3	95
196	2	30	52	2	60	192	...	08	33	2	80	330	2	86	243	...	90
614	...	15	49	3	43	556	...	50	39	2	21	708	2	74	670	3	29
73	1	...	218	3	27	75	...	...	162	...	...	237	...	...	282	...	20
720	2	20	155	...	10	779	...	52	173	...	24	951	...	76	932	1	42
1495	2	40	214	...	17	1782	1	76	214	...	29	2002	2	55	1724	...	72
1719	3	25	243	3	22	1826	...	66	231	...	01	2061	...	67	2119	...	63
1263	...	55	556	2	26	1243	1	71	232	1	64	1782	3	35	1868	2	21
485	...	71	103	3	15	451	1	09	115	1	70	566	2	79	614	2	53
41	1	75	15	1	20	39	2	92	10	...	5	49	2	40	57	1	85
110	...	40	23	2	50	86	1	03	15	2	10	101	3	13	123	2	93
168	1	35	93	...	15	152	1	80	73	2	15	225	...	01	279	2	22
543	1	35	225	...	45	547	3	52	223	1	5	776	1	02	832	...	10
462	2	11	324	1	98	480	2	03	323	...	72	872	3	55	794	...	29
236	2	8	60	3	90	259	3	2	50	3	27	31	2	5	316	2	12
260	2	8	69	1	65	273	1	10	44	1	20	317	2	82	334	1	24
660	1	7	212	1	65	826	2	54	12	1	35	962	2	80	925	...	23
304	2	55	6	1	50	353	3	95	82	1	94	442	1	94	239	3	33
350	3	95	132	3	90	411	3	43	67	2	23	472	3	36	427	1	17
151	1	30	139	...	...	154	2	70	77	2	5	232	1	20	344	3	30
335	...	75	131	...	43	405	3	78	175	3	38	581	2	11	424	1	11
235	1	9	10	1	80	332	...	12	10	3	2	342	3	31	248	2	40
374	2	60	95	2	23	515	3	62	75	1	94	591	1	56	493	2	43
108	...	80	23	1	02	153	...	68	26	1	80	184	2	4	122	1	692
1363	1	85	503	3	77	2374	1	16	561	2	31	3236	...	07	1945	3	24
1607	3	65	23	1	11	2726	1	36	33	1	10	2749	2	46	1641	...	16
227	3	55	77	2	85	395	2	27	75	1	50	470	3	77	517	2	45
250	1	35	16	1	25	314	2	28	13	1	...	323	...	28	278	2	50
1,813	3	30	7,631	...	08,25,749	2	27	7,208	2	81	...	12,958	1	08	31,227	2	63

(Signed) J. STRACHY,
Collector.
J. GROSE,
Secretary.

Enclosure C-2.

To,

JOHN SPENCER Esq., *President.*

JOHN SMEE Esq., and

MAJOR WALKER.

*Commissioners for executing the Office of Supervisor and Chief Magistrate
in the Province of Malabar,
CALICUT.*

Sirs,

Herewith I have the honor to lay before you the revenue survey on Randaterrah undertaken by your orders of the 23rd February 1799.

2. I trust that the variety and number of the trees and the extent of seed-land surveyed during a period in which the other essential avocation. I had to attend to, left but a small portion of my time to be devoted to their inspection, will account satisfactorily for so many months having been requisite to complete this work.

3. All the products of the gardens were counted, and their state and ages discriminated, and the limits of every portion of seed-land so marked out and measured as to preclude a possibility of any being omitted, and so as to ascertain, as nearly as I could, the quantity of seed required to sow each together with its rent, the half of which or its value in money is the tax raised from them.

4. This survey having been ordered for the twofold purpose of enquiring into the grounds of complaint preferred by the inhabitants of over assessment, and for elucidating by practice the principles of taxation recommended at your Board in a minute of Mr. Rickards on the—of—, I have included in the abstract, a statement of the result of this survey, and of the former one.

5. That many of the inhabitants of those tarras in which pepper is the chief produce had just grounds for complaint will appear, on comparing the products of their gardens, with the sums at which they are assessed.

6. Mr. Rickards asserts that the present assessment is extremely unequal, and the rates of taxation nominally too high, that the rich are in general under, and the poor, over—assessed, and that therefore if the assessment was equalised on a general principle, the rate of taxation might be greatly lowered, and yet the revenue be augmented.

7. He of course spoke of the territories in Malabar ceded by Tippoo Sultan to the Honorable Company, which having remained under the management of Rajahs and Nayar Chieftains, whose interest it has been to conceal the truth, the knowledge till then acquired of their real resources was only sufficient to convince, that the amount collected greatly exceeded the sum accounted for, and that great abuses were committed in the collecting of it. But the case of this district is widely different. For these forty years past, it has been under the Company's government;

frequent inspections have been made into its resources, and it might be supposed on account of them approaching to accuracy long ago obtained. From a new survey of it therefore, it cannot be expected that the truth of what Mr. Rickards asserted can appear with that evidence which a survey of any of the Ceded districts would probably have afforded. But if proof is to be drawn from reasoning by analogy, it will nevertheless fully answer the end. The present assessment in several tarras is so high as to have given rise to frequent complaints from the inhabitants, and to have occasioned a considerable diminution in the quantity of pepper therein produced.

8. If therefore from the present survey it shall appear, that by equalifying the taxation of garden produce on a general principle, the total amount of the revenue is but little diminished, notwithstanding that the rates are reduced upwards of one half, the advantages that may be derived from a similar survey of the northern division of the ceded countries may be fairly inferred.

9. And this inference will acquire much greater weight when it is considered that the revenue on the principles of this survey would have exceeded the present assessment, had not the extraordinary drought which lasted from the—of September 1798 to nearly the end of May 1799, destroyed a full fourth part of the pepper vines and beetlenut trees in the district. This I had an opportunity of ascertaining when on the survey.

10. The result of the survey of the seed-land affords also a solid proof of the truth of what has been asserted. Not only the rent of the land already assessed has been found to exceed what the present assessment makes it, but a considerable extent of cultivated land of this description has been discovered, on which no revenue has hitherto been paid. Of this, a particular statement has already been laid before you.

11. From an accurate survey of this description of land in the ceded countries, it is probable, a considerable increase of revenue would be obtained. To acquire a knowledge of the facts requisite for ultimately fixing the assessment will no doubt be attended with much labour and difficulty; but no difficulties ought perhaps to discourage the undertaking it, since once effected no alteration in it will be after required.

The revenue arising from it may vary from the variation in the price of grain, but the fund will remain for ever the same.

12. Widely different is the nature of garden property, from which the major part of the revenue, I believe, in the northern districts of this Province, is derived.

A variety of causes are in constant action, in some places, to augment, and in others to diminish, the quantity of produce from which the revenue must be levied; and their operation in very few years renders many spots productive which before were waste, and many productive that were profitable to their owners and that yielded revenue.

13. It hence follows that neither the interest of government nor the justice it owes to individuals, will permit above a certain period to elapse without inspecting the garden lands. But an exact survey as a ground work being once obtained

the future inspections will be attended with little comparative trouble, as their object will be confined to the ascertainment of the excess and defect of produce since the preceding one.

14. On an average there is not, I think, one twentieth part of this description of land planted; and what is, is so imperfectly cultivated that its produce is much short of what it was in former times, and of what it is capable of attaining under the Company's Government. A reference to the three last columns of the accompanying schedule denoting the state of cultivation of the gardens will fully support what I here assert. There is every reason therefore to expect, in time to come, a vast increase of revenue from this source, provided due encouragement is given to this valuable branch of agriculture and those who prosecute it assured of retaining a reasonable share of what their industry produces, which hitherto from the rapacity of those placed over them, in the ceded countries they have not been able to do. From a want of attention to this essential principle, if minute enquiry was made, I am persuaded it would be found that the quantity of pepper produced has been annually decreasing ever since the Province was ceded.

15. The principles of the present survey are so fully explained in the minute above mentioned, that it would be superfluous here to say anything further on the subject. But garden, or more properly speaking, tree-produce, being a fund of revenue, though not peculiar to this coast yet of greater importance than elsewhere, nothing that regards it will I hope be deemed unconnected with the subject of this report. I must therefore beg leave to say a few words on the nature of it, in order to point out wherein it differs from other landed property, since this knowledge is absolutely requisite to guide every step that is taken with regard to the revenue derived from it.

16. The major part of the land subject to taxation in other parts of India is seed-land, of which a certain share of the produce on grain is claimed by government as owners or Lords Paramount of the soil, for the use of it.

The cultivator of this land contributes but a small proportion of stock and labour towards the produce, which is returned to him, within a short time with a profit, so that his advantage is immediate, certain and permanent; for wherever the average produce of seed land is ascertained from experience, as it everywhere is, any man who has adequate means may safely rent it at that average rate. The aggregate charges of seed and labour, as far as I have been able to ascertain them in this province where they differ much in different parts, are on an average $\frac{2}{10}$ ths of the produce. The agency of the soil therefore is as $\frac{8}{10}$ ths and where a government acts as owner of the soil, the cultivator can afford to pay half the produce for the use of it, since for an outlay of 2 he receives in a very short time a return of 5. From this superiority in the agency of the soil over that of the cultivator, joined to the solid nature of the former, which can neither be destroyed by devastation nor removed by force, arises the permanent and unchangeable value of seed land, and of the revenue derived from it. The proportions of agency in tree produce are different.

17. The man who intends to plant cocoanut, beettlenut or jack trees, must begin by making a strong fence round the spot intended to be planted. This is a work of considerable expence, for all the cattle in the Malabar being permitted to

run loose, it must be strong and high, to keep them out, if they happen to get in, in any number they will destroy in a few nights the labor of years.

The general mode is to raise an earthen dyke of from 6 to 8 feet high, a work of considerable expence and which requires more or less reparation every year after the rains. If made of wood it must be renewed almost entirely every year until the young trees have got above the reach of cattle to attain which five or six years are requisite.

18. This preliminary work being completed, and the ground cleared of jungle and roots, which is also a laborious task, he puts his plants into the ground; but a constant attention and annual expence for the space of from 6 to 10 years must be bestowed on them before the owner reaps any return, and then it comes but by slow degrees, for it is generally allowed that on an average twelve years are requisite to bring them to full produce.

19. During the period of rearing the trees, and afterwards the charges of cultivation of the soil are more than of the same extent, of seed land. The first must be hoed while the latter is ploughed. The trees thus reared with so much care and expence, and the sacrifice of so much time, are not only liable to be destroyed by lightning, high winds, and diseases, but if neglected they deperish, till in a few years they yield nothing. Hence property of this description devolving to minors, women, or indigent persons, frequently goes to decay.

20. The rearing of pepper vines, is attended with all the labor and charges above stated and with another very material one, the raising of standard trees to support them. When productive their cultivation is attended with more expence; the charges of gathering the crop amount alone to nearly 10 per cent. of the produce. They are liable to be destroyed by the same accidents as the former, and also by drought which is often very fatal to them. It is true they yield a return sooner, that is, after the fourth year, but then they are subject to variations in the quantity of their produce unknown to the crops of any other kind in the province. A few unseasonable days of sunshine at the beginning of the rains, when the young grapes, have just appeared, will, as in the case of the present year, in this and the neighbouring district make the greater part of them fall off, and reduce the crop to a tenth part of what it would otherwise have been, or what it is in a favourable season.

21. To estimate with accuracy the aggregate of these labors, risks and time, in order to compare it with the simple agency of the earth, and thence show the powers respectively contributed by the cultivator and the soil, towards the produce, is no easy matter, but some idea may be formed of them by comparing the value of this description of land with that of seed land.

22. The price of the latter varies according to the exposition and soil, from 4 to 600 fanams for every 100 dangayas of seed; but the settled price of the former, even before the invasion of Hyder Ally, when no land revenue was known, was only, 100 fanams for an equal extent. It thence appears that in the opinion of the natives founded of course on experience, the agency of man requisite for tree produce, compared to that required for grain, is at least as 4 to 1 as $\frac{8}{10}$, and that of the soil only to $\frac{2}{10}$. But admitting it to be but $\frac{6}{10}$, what remains after reimbursing this agency can only with wisdom or justice, be looked on as a fund for revenue.

23. If therefore these data approach any thing near to accuracy, not more than four parts in ten of the produce remain to be divided between the cultivator and government. This is more particularly the case with the valuable article of pepper, and whenever a money revenue exceeding one fifth part of the average produce shall be exacted, it will not be much worth any person's while to advance funds, and devote his time, to its cultivation. For want of attention to these principles, those tarras in this district where pepper is the chief produce have gone much to decay.

24. In the Malabar year 970 (1794/5) a new survey was taken of the pepper vines, and they were taxed at the rate of 4 fanams and 3 pice for each good vine. On what principles this taxation was calculated I know not. The inhabitants I have been assured by them made their complaint repeatedly in a body without avail.

25. The consequence was that the produce during the first and second succeeding years, being only equal to pay the revenue, the grounds were neglected by the owners, and thence the produce diminished in so much that neither of the last two crops (statements of which I have had the honor to lay before you) were nearly equal in value to the revenue they ought to pay. The remissions you were pleased to grant to the inhabitants who complained this year, will, it may be expected, induce them to take such care of their grounds as to prevent the progression of this evil.

26. Another matter connected with this subject is the proprietorship of the soil, and the tenures by which the lands of the district are now held.

27. During the government of the Rajahs, previous to the invasion of Hyder Ally, no land revenue existed. The Pagodas and the Namboorys were the sole lords paramount of the soil, the usufruct of which they granted to the Nairs by different tenures, but alienated none. Seed land was invariably given on simple mortgage called kanam redeemable at the pleasure of the owners, by repayment of the sum borrowed.

In these mortgages it was a rule not to borrow the full amount of the value of the ground, but to leave a certain rent, either of grain or money to be paid annually by the mortgagee. This power of redemption was however seldom exercised and the lands were permitted to remain in possession of the same families, as long as the mortgagees fulfilled the obligations imposed on them by the deed of mortgage.

28. Exclusive of this rent specified in the deed, the Brahmins preserved another exaction as a mark of their seignorage, under the name of Melaima, which amounted to from 5 to 10 per. cent. of the produce, which they levied indiscriminately on all the lands that held of them.

They also in some places exacted a Tythe and took a tenth sheaf of the crop on the ground.

29. Since the invasion of Hyder Ally, an epoch from whence may be dated the duddence of the Pagoda and Namboory's families (most of the first have fared

into ruins and many of the latter are become extinct) some of the inhabitants, Moplahs as well as Nairs, have acquired by purchase what is termed the jumma, or freehold, of their lands, but still the far greater part are held by the former tenures.

30. The Perm land or that fit for tree produce, was alienated by a sale similar to that of copy hold. It could not be resumed on repayment of the sum received for it, but escheated by different causes to the Lords Paramount. The price paid was generally, what I have mentioned, 100 fanams for an extent that required one hundred dangalis of seed to sow it. In the deeds of sale of this land a quit rent was almost invariably reserved and when brought to be productive it was subjected to melaima and other exactions. This tenure is called Koodaimanier, and by it this description of land was granted by the Brahmins, to the higher ranks of Nairs, in extensive tracts; these again leased it out in small portions to the lower orders for the purpose of planting it by a lease named Key Kaneem which in most cases became a species of remnant tenure, the tenants and their posterity being generally permitted to enjoy the fruits of their labor on paying an easy rent to the Nair landlord, after the trees planted by the tenant were productive.

31. To effect this, twelve years were allowed to the tenant who, during that time, paid nothing excepting two fanams at the feast of Onom, and two at that of Bishoo to their immediate lord.

32. It hence arose that there were in many places and now are three distinct species of property, belonging to different persons, in most of the cultivated Perm land.

1st—The share retained at the time of sale by the lords of the soil which was deemed untenable.

2nd—The right to the usufruct of the soil acquired to the Nair landholder by purchase and 3rd—the property of the productive trees acquired by the labour of the tenants who planted them and who can in no case be dispossessed by the land-holder until he has been paid the price of them, together with the value of his house, and of the wells dug and built by him for the ascertaining the value of which there are certain rules which have the force of laws. But as I have before observed these tenants were seldom ejected; they remained on paying an easy rent, in which the property acquired in the soil by their labour was duly considered. This tenantry consisting of all castes of Hindoos, and many Moplahs compose the great body of the people in Malabar, and their interests merit particular attention since they are the class to whom Government must chiefly look for the future improvement of this country.

33. The rights of the lords of the soil in this district, though still acknowledged, have in effect been abrogated by the introduction of a land revenue, as nothing is now paid to them on that account; and indeed such rights are perhaps incompatible with the Company's revenue system, which at least in other parts, is founded on their being proprietors of the soil. The causes above stated joined to the very minute subdivision of Perm land render the business of the collections in Malabar probably more complicated and subject to more detail than in any other part of India.

34. They might perhaps be simplified to the Collector without much risk of oppression to the tenantry, by confiding the collection of each Tarra, or of two Tarras together where they are small, to a respectable inhabitant of them; then instead of 4000 persons from whom the revenue in this district, is at present collected, and with all of whom accounts must be kept, the number whom the Collector would have occasion to call on, would be reduced to forty.

I have the honor to be,

Sirs,

Your most obedient servant

(Signed) M. BROWN.

(True Copy.)

(Signed) J. STRACHEY.

Enclosure D.

Imports and Exports of sundry Goods at Tellicherry.

Imports.

Imports.		Exports.	
A		G	
Arrack	... Columb.	Gunja	... Canara.
Do.	... Batavia.	Gram Moong	... Scinde.
Do.	... Cochin.	Gram Coolty	... Scinde & Canara.
Do.	... Arjingo.	Do. Surat	... Guzerat.
Do.	... Canara.	Do. Toura	... Persia.
Almonds	... Market.	Do. Motts	... Scinde.
Alloes	... Do.	Ghee	... Do.
Ajnamseed	... Scinde and Guzerat.	Garlic	... Canara.
Asofoetida	... Persia.	Ginger	... Do.
Allum	... China.	Gunny Bags	... Bengal.
B		Goat Skins	... Malabar.
Beetlenuts	... Canara.	Glass Ware	... England.
Do. Cut	... Do.	H	
Do. Green	... Do.	Hartal	... Persia.
Beds	... Surat.	Hemp	... Malabar.
Benjoin	... Achin.	Ham	... England. and
Barley	... England.		China.
Beets	... Do.	Hats	... Do.
C		I	
Confectionary	... Do.	Iron nails	... England & Guzera
Cutlery	... Do.	Iron	... Do.
Coffee	... Arabia.	Jaggery	... Canara.
Chilly Pepper	... Canara.	K	
Coir	... Lacadiva and	Kismish	... Persia & Arabia.
	Malabar.	L	
Coriander seed	... Canara.	Liquors root	... Do.
Cotton	... Guzerat & Scinde.	Looking Glass	... England.
Cotton Yarn	... Canara.	Leather	... Canara.
Do. Thred	... Canara & Bombay.	M	
Corks	... England.	Mace	... Batavia.
Cheese	... Do.	Mustard seed	... Scinde.
Cummin seed	... Guzerat & Scinde.	Mats	... China & Cochin.
Cocoanut water	... Malabar.	Do. Bamboos.	... Malabar.
Copprah	... Do.	Malabar Medicine	... Do.
Coury shells	... Maladives	N	
Cassia	... Ceylon.	Nelly or Paddy	... Do.
Copper Pots	... Guzerat and	Nutmegs	... Batavia.
	Palamcotta.	O	
Castor Nuts	... Scinde.	Oil cocoanuts	... Malabar.
Carpet	... Bengal.	Opium	... Bengal.
China Ware	... China.	Oil Castor	... Malabar.
Cloves	... Batavia.	Do. Gingelly	... Do.
D		Onions	... Bombay & Guzera
Immer	... China.	Olibanum	... Arabia.
Dates	... Persia, Arabia &	P	
	Guzerat.	Paper	... Portugal.
Doll	... Guzerat.	Pickle	... England.
E		Do. country	... China & other
Europe Liquors	... Europe.		parts.
F		Pork salt	... England.
Frying Pan	... China.	Perfumney	... Do.
		Pepper	... Malabar.
		Plank	... Do. & Cochin.

Enclosure F.

The following shall be the rules and rates for levying the duties on imports by sea.

1. All articles imported under the clearance of either of the Custom Houses of Bombay, Madras, or Bengal, to be duty-free, provided they be accompanied by certificates of their being the natural produce, or manufacture of the Hon'ble Company's territorial acquisitions under those several Presidencies, it being understood that the same sort of certificate will secure to the goods the product of Malabar the like immunity at Bombay, Calcutta, and Madras respectively.

2. All articles imported from the other different and foreign parts of India and China or in foreign bottoms, although the products of British India to pay a duty of 4 per cent. on the value.

3. All articles imported from Great Britain in British bottoms, navigating according to and within the laws made and provided for that purpose, to pay a duty of $3\frac{1}{2}$ per cent. on the value of the said articles of merchandize, which are to be allowed a drawback of the amount of the said duty as far as regards cutlery, hardware, looking glasses, glassware or broadcloth, in cases of their being again exported either by sea or into the contiguous countries by land.

4. All articles imported from Europe in foreign bottoms to pay a duty of 8 per cent. upon the value except that the articles of cutlery, hardware, looking glasses, glassware, and broadcloth, that shall be ascertained to be of British manufacture shall be liable to a duty of only 4 per cent. with the same drawback in case of being again exported as is provided for it in the preceding article.

5. That on all articles imported from Arabia and the Persian Gulf the same rate of duty of 4 per cent. on the value of the goods, be levied as is specified in the 2nd of the preceding articles.

The manner of levying these duties upon Imports by sea shall be by the owner, Commander, Master or Super cargo, or other person or persons, having goods on board of the ship, grab, drow, or other vessel or boat, delivering in a manifest to the Custom House of his cargo accompanied by the exhibition of the original invoices, in corroboration thereof, and landing his goods and paying the duties, according to the same and if any articles in the said manifest shall be found to be under rated it shall be the duty of the Custom Master to enter into a full enquiry thereon, when, if he find such under-valuation to have arisen from any fraudulent intention in the party or parties exhibiting the same, he is to order the duty to be levied on double the amount of what he shall esteem and award to be the proper valuation, and in case of any goods being attempted to be landed, the amount of which shall not have been previously exhibited in the manifest, such goods shall being first stopped by the Custom House officer, be in like manner reported to the Custom Master who after having taken the Party's answer, and made other satisfactory and adequate enquiry, is, if the attempt secretly or clandestinely to land such goods shall appear to him to be fraudulent, to adjudge the same to be confiscated, and sold at public auction, but in this last case an appeal shall lie to the Supervisor, if such appeal be given notice of to the Custom Master within 3 days after the decrees being passed.

And for the greater encouragement of the officers in the Custom House department to be vigilant in their duty, it is hereby provided, that in all cases where by reason of an under valuation in the manifest, double duties shall be decreed to be levied or where goods shall be confiscated in consequence of their owners being detected in the attempt to smuggle them as above noticed, half of the amount of the said double valuation duty; or half of the produce of such confiscated goods shall go to, and be equally divided between the principal Native Officer of the Custom House station, where such attempt at under valuation, or such act of smuggling was detected and the Native Officer or Officers, being the searcher; or other person or persons belonging to and dependant on such custom house station who were the immediate agents in the detection of the said fraud or frauds.

Enclosure F.—(Continued).

The Duties on Imports by Land to be rated and levied in manner following:—

1. Pepper, cardamums, sandelwood, and nutmegs to pay nothing on importation, but a regular account of the quantity of each imported to be kept, and the custom house officers are to take from the party or parties thus importing the said articles, a writing specifying the quantity or quantities of each, that shall from time to time pass their stations, copies of which written acknowledgements, they are weekly to transmit to the Custom Master of their division, who will thence make up his accounts of the annual imports of these articles.

2. On tobacco and gunjah imported by land a duty of 8 per cent. *advalorem* shall be levied.

3. On all other articles a duty of $2\frac{1}{2}$ per cent.

The manner of levying these duties on imports by land shall be as follows:—

Whether the Importer shall cross the frontier with his goods, after having previously provided himself with a ravannah or passport from one of the 3 custom houses, in which case, as far as his said goods shall on his arrival at the first frontier-station, be found to correspond with the Ravannah, they shall be passed but the surplus stopped and the case being reported to the Custom Master the latter shall determine thereon on the same principles as already provided for by the XIII article as to the cases of goods not entered in the manifest being attempted to be landed from the sea—or if the goods thus imported shall pass over into the Company's frontier without a Ravannah previously taken out they shall be stopped at the nearest custom house station within it, till the owner or carrier, or other person in charge thereof proceed or depute some person on his part to the head custom house of the division, which person so arriving, shall present a written Durkhast or application (which shall in all cases be the foundation or basis for the issuing of every Ravannah) wherein the party applying is to specify the quantity, particular description, and kind of the goods for which a pass or Ravannah is solicited, with the invoice prices thereof (exhibiting at the same time in proof of the accuracy of the said price, the original paper of invoice) after comparing which, with the Durkhast or application, and finding them to correspond, the Custom Master is to countersign the Durkhast in question, and having caused the official seal of his custom house to be impressed upon the back of the original invoice, and deposited a copy thereof with the original signed Durkhast in his office, he is, after receiving the amount of the duty, to be calculated on the price mentioned in the invoice, to write out and deliver to the merchant, owner, or carrier of the goods aforesaid a Ravannah pass which shall specify, as well in English as in the Malabar language, the particulars of the goods to be passed, with their invoice, valuation, and the duty thereon received, with which Ravannah or pass the party taking it out is to proceed back where his goods shall have remained in the charge and safe custody of his own people, and of the officers of the frontier custom house station where they shall have been stopped, and on his arrival, the said frontier custom house officers shall release such goods, and suffer them to proceed within the province of Malabar wheresoever the owner or carrier listeth provided they shall find the goods thus to be passed conformable to the ravannah as well in valuation, as quantity; but in case of their suspecting a fraud in either of these respects they are to examine into the truth, by opening and inspecting the goods as far as may be necessary, and if such search shall ascertain any fraud, either in respect to the valuation or the quantity as aforesaid the goods in question are to be detained, and a report to be thereon made by the head Native Officer of such station to the Custom Master of the division, who shall proceed without delay to try and decide thereon in the manner above specified in the present, and as there referred to in the XIII Article, that as if the fraud be in the valuation by levying the duty on double the true value and if in the quantity by confiscating such surplus (liable in the latter case to appeal as above specified) the amount of which penalty, or the product of which confiscation shall be appropriated and divided as directed in the XIV Article aforesaid.

Enclosure F.—(Continued.)

The Duties on exports by sea to be levied and taken as follows.

- 1st On Pepper @ 10½ per cent *advalorem*.
- 2nd On Cardamoms @ 12 per cent do.
- 3rd On Sandalwood @ 6 per cent do.
- 4th On Ceorg Nutmegs @ 5 per cent do.
- 5th On Cassia or Malabar Cinnamon @ 4 per cent *advalorem*.
- 6th On all the other products of this country @ 2½ per cent. *advalorem*.

The duties on exports by land to be regulated by the following rules.

- 1st What hath paid import duties to pass free of any further duty on exportation.
- 2nd On all articles of export from the produce or manufactures of the country 2½ per cent. *advalorem*.

The value of the articles of export whether by land or by sea, to be ascertained in like manner, and under the same precautions as to stamping the custom house seal on the back of the invoice and the Ravannahs or passes are to be thereon granted, liable to the same penalties or confiscations for under-valuation, or suppression of any of the articles; as are already provided in the XVI Article in regard to ascertaining the value of and granting Ravannahs or passes for goods imported by land.

In case where such circumstances shall appear to the Custom Masters respectively of either of the three divisions, as may in their judgment, afford reasonable grounds for excuse, in respect to the party or parties applying for Ravannah not being able to produce the original invoice, they may therein order the valuation of the goods to be made by the award of two or more of the most respectable merchants of the place, and levy the duty thereon accordingly.

No guns, muskets matchlocks or other fire-arms or Tulwars or swords of any description nor any bows and arrows nor any shields, nor any balls or powder, nor any ammunition nor anything coming under the description of warlike stores, shall, excepting by and for the use of Government, be allowed to be imported into, or exported from the province of Malabar on any account whatsoever.

The like care is to be taken that no slaves or bonds-men, being natives of Malabar and either purchased or kidnapped therein for exportation, be allowed on any pretence what-so-ever to be carried on board of any ships or vessel and any native Malabarians who shall be brought to any seaport or to the sea shore for embarkation as a slave or bondsman, is to be forthwith released by the Customs House Officers on the spot, and the case being reported to the Supervisor he is to fine the purchaser, or party attempting to take such person on board 250 Rupees for every such offence, and to prohibit his carrying on any trade whatsoever, or the ship or vessel to which such person belongs, trading or getting a clearance, till such fine be paid.

All goods proceeding from within the province and attempting to pass any of the frontier custom house stations, or being evidently about to be embarked without a Ravannah or clearance previously taken out; shall be detained and treble duties shall be thereon awarded, the reports and judgment in respect to which to be made to and passed by the British Custom Master aforesaid; in regard to which, there is to be observed this material distinction—that as all goods that have already paid duty on importation whether by sea or land, are not meant to be rendered liable to a further duty on exportation but are entitled to a Masfy--Ravannah, or free, pass port for such exportation, should therefore, any goods in this predicament be stopped at the frontier, or when about to be embarked for defect of being accompanied by such free pass port; the party shall only be subject to a fine equivalent to one eighth of the regular export duty, as a punishment for his neglect in not having applied for, and taken out such free pass which precaution on his part, shall also be only necessary, and shall of course only subject the said party to such fine, when the goods to be exported shall make only part or parcel (of

Enclosure F.—(Continued.)

which satisfactory proof must always be required) of the bulk and quantity imported and for which the import-duty shall at one time have been paid, and a Ravannah taken out; since, if the bulk and quantity remain unbroken, the first Ravannah taken out for the duties paid on the importation shall be sufficient to cover the subsequent export of such articles, whilst they remain together and in the gross as above specified.

(A true copy)

J. GROSE,
Secretary.

Enclosure G.

A list of Local Adawlut of the Circle of Tellicherry, Darmapatam, Randaterra and Mahe.

A. One Sheristadar Manuel Xavier Affonso...	...	15	0	0
B. One Namboory Changara ...	...	15	0	0
C. One Menon Chandoo Particore ...	...	15	0	0
One Kazy (vacant) ...	...	7	0	0
One Naique Edatuta Eamaroo Cutty...	...	60	0	0
Twelve Peons @ 5 Rs. each ...	...	122	0	0
Rupees		122	0	0

(Signed) J. STACHEY,
Judge.

A. This person performs the duty of Registrar. He keeps the English Records, superintends the execution of decrees etc., etc.

B. Eshmin expounder of the Hindoo Law, etc.

C. Malabar writer—

(A true copy)

J. GROSE,
Secretary.

Enclosure H.

A list of Police Establishment of Tellicherry, Darmapatam, Randaterra and Mahe.

		Tellicherry	...	40	0	0
		One Cotwal Nolisdom Chandoo	...	8	0	0
A.		One Menon Panina Kristna	...	6	0	0
B.		One Tier Moopa Matv Cutty	...	30	0	0
		Six Peons	...			

For Patrol guard.

One Moopa Ally Khan	...	10	0	0
One Do. Madaveu Chatoo	...	10	0	0
C. Twenty-four Kolkars @ 4 Rs.	...	96	0	0

Enclosure H.—(Continued.)

Contingent.

Oil, Paper, etc.	...	10	0	0		
Office rent	...	20	0	0	232	0 0

Randaterra.

One Mooppa Ametty	...	8	0	0		
Twenty Kolkars	...	80	0	0	88	0 0

Mahe.

Mr. Murdoch Brown, Superintendent	...	150	0	0		
Isad Vaxo de Couto, writer	...	15	0	0		
One Havaldar	...	8	0	0	223	0 0
Ten Peons @ 5 Rs. each.	...	50	0	0	543	0 0

A. Malabar writer.

B. A Havaldar of Kolkars.

C. Kind of Peons.

(Signed) J. STRACHEY,

Magistrate.

(A true copy)

J. GROSE,

Secretary.

Enclosure I.

A List of Tellicherry Jail Establishment.

One Jailor John Mayer	...	...	...	40	0	0
One Sweeper	...	...	...	4	0	0
One Stalkcore	...	...	...	4	0	0
				48	0	0

(Signed) J. Strachey

Magistrate.

N. B.

In this Jail are confined not only the Prisoners of the Circle but others from different parts of the Northern division.

(A true copy.)

J. Grose,

Secretary.

Enclosure K.

A List of Revenue Establishment of Tellicherry, Durmapatam, Randaterra and Mahe.

Tellicherry.

One Geomastah Marem Chaudes	...	25	0	0		
A. One Menon Chambadom Ambod Contty	...	8	0	0		
B. Eight Kolkars @ 4 Rupees each	...	32	0	0	55	0 0

Durmapatam.

One Geomastah Narangaly Canah Nambiar	...	20	0	0		
One Menon Kaidery Uny	...	8	0	0		
Four Kolkars @ 4 Rupees each	...	16	0	0	44	0 0

Randaterra.

One Geomastah Narana	...	25	0	0		
One Menon Marem Canem	...	8	0	0		
Fifteen Kolkars @ 4 Rs. each	...	60	0	0	93	0 0

Mahe.

One Native Collector Pedro Mass	...	6	0	0		
One Menon Total Moopa	...	6	0	0		
Two Kolkars @ 4 Rupees each	...	8	0	0	20	0 0
One Shroff for the Circle Wasdev Senoy.					20	0 0
					342	0 0

Rupees

A. Malabar writer

B. Kind of Peon.

(A true copy.)

J. GROSE

Secretary.

Enclosure L.

A List of Custom House Establishment of Tellicherry Durmapatam, Randaterra, and Mahe.

Tellicherry.

A. One Head Canacapilla, Manoel Vas	...	40	0	0		
One Canacapilla, Pedro de Conto	...	20	0	0		
One Du. Mathias Montehio	...	20	0	0		
One Taspator, Allegee	...	12	0	0		
B. One Menon, Canah	...	8	0	0		
Eight Peons (3 of which for 31 months)	...	40	0	0		
One Toney (for 81 months)	...	16	0	0		

Contingent.

Stationery & etc. (for 9 months)	...	19	0	0		
Custom house rent	...	25	0	0		
Six Peons at Maniat, Durmapatam & }		50	0	0		
Attarah rivers for 81 months					230	0 0

Ejar.

One Canacapilla, Govin	...	10	0	0		
One Jemalliar, Assen Can	...	8	0	0		
C. Three Kolkars @ 4 Rupees each,	...	12	0	0	30	0 0
Carried over, Rupees					260	0 0

Enclosure L. -- (Continued).

Brought over, Rupees		...	250	0	0
<i>Mahe.</i>					
One Canoe-pilla, Ioad de Santos	...	15	0	0	
One Jeweller, Seik Ibrahim	...	8	0	0	
Six Kolkas	for 24 months	...	24	0	0
	Rupees	...	307	0	0

- A. Account Clerk.
B. Native Clerk.
C. Kind of Item.

(A true Copy)

J. GROSE,

Secretary.

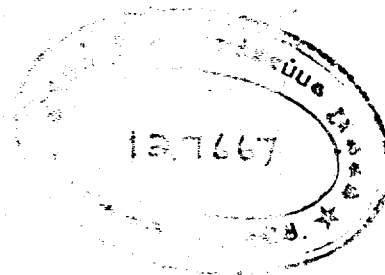
Enclosure M.

A list of Treasury Establishment at Tellicherry.

A. One sbroff, Wasdeo Senoy ... 80 0 0

(Signed) J. Strachey,

Collector.



1. Into this Treasury are paid not only the collections of this, but of the other northern circles.

(A true copy)

J. GROSE,

Secretary.

Enclosure O.

Mr. Strachey's allowances as Judge and Collector of Tellicherry.

Mr. John Strachey Judge and Collector	...	400	0	0
Do. Additional allowance	...	100	0	0
do. including Cutcherry rent & charges	...	150	0	0
do. as Custom Master	...	90	0	0
do. Diet money salary and house rent as Junior Merchant	...	30	0	0
One Native Clerk, Manoel Xavier Affonso	...	770	0	0
Rupees	...	770	0	0

(Signed) J. Strachey.

(A true copy)

J. GROSE,

Secretary.