M.R.O. 1—77,005—3-6-37.

(1) Number of pages 38

(2) Date of repair 17-11-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 782 Press / Mis.

77-78.

Dated 13-12- 1877.

19/20

77-78

Not to be folded or roughly handled

17/11/37

FINANCIAL DEPARTMENT.

No. 782.

FROM

THE HON. R. S. ELLIS, C.B.,
Chief Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

With reference to the Resolution of the Government of India, Financial Department, dated 23rd October 1871, No. 4510 (Accounts), paragraph 19, I am directed to submit copies of eleven petitions presented to the Madras Legislative Council during the years 1870 and 1871.

I have the honour to be,
Sir,
Your most obedient servant,

Chief Secretary.

FORT ST. GEORGE,
13*th December* 1871.

Exd. J. Wright.

1871.

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,
Fort St. George,

To

The Secretary to the Govt. of India,
Financial Department.

Dated 13th December 1871.

Recd.

No. 782.

Enclosure.

Submitting copies of eleven petitions presented to the Madras Legislative Council during 1870-71.

3

To the Right Honourable the GOVERNOR in COUNCIL,
Fort Saint George.

The humble petition of the undersigned and of those who have made their pen-marks hereunder, inhabitants of Ramachendrapuram Taluq, Godavery District.

The Bill of 1870 provides that a tax is to be imposed upon all houses in the villages from Rupees 1 to 4 according to the various classes of the houses, and that all cultivators of land are to be charged at the rate of one anna in the rupee, (instead of as at present six pice, under the head of Road-cess,) for the conservancy of the villages, and for the construction of Taluq Cutcherries, jails, and roads. It is stated that a tax called Moturpha which was paid to Government in this country for a long time having been discontinued, the tax now provided in the Bill is not a new one. In governing India, the British Government express their desire to treat India in the same manner as England, their mother country.

2. To administer justice to all classes alike in the countries subject to their royal protection, and to ensure prosperity, is the duty of Government.

3. No land revenue is levied in England, but other incomes derived by Government in that country are applied to the improvement of the prosperity of the people of that country.

4. In India a large sum of money is realized from land revenue, and that money is not expended for the benefit of the people of this country. Offices of high emolument are conferred upon Europeans, and those of small pay are given to natives.

5. In consequence of the prospects held out by Government of employing natives who are as well-educated as Europeans in such situations, some of the natives in the Presidency of Bengal have passed the same examinations as the Europeans. Some European Officers have often pleaded, in public Councils, that, to employ natives in high offices and to place Europeans under them as their assistants, is beneath their dignity.

6. If high appointments are given to natives it will not be necessary to give them high salaries like the Europeans. They will be satisfied with half of it, and thereby the expenditure of the administration will be decreased, and loyalty and faith among natives will increase.

7. Further, those officers state that native officers should not be appointed as Justices of the Peace, and that natives being disqualified to administer justice towards Europeans, the latter alone should be appointed to that office. The office of Justices of the Peace should only be given to qualified persons, and how is it that persons not qualified are appointed to administer justice towards natives? Is this rule based on the consideration that a European should not appear before a native to take his trial? This is doubtful.

8. The Government have provided several means of assistance to their Europeans in England in acquiring various arts and sciences, and, by importing European goods into this place, the work which was formerly done in this country by the several artists has decreased.

9. In the Bill made, in 1870, for increasing the Municipal Fund, it is provided that schools, dispensaries, poor-houses, and police should be maintained from the local funds, and that Government should be relieved from this expenditure.

10. In the produce realized by a ryot of this country by his bodily labour performed, until the blood in his body is converted into the sweat of his brow, the Government agreed to receive as their assessment the remainder of the produce after deducting the ryots' wages and capital. Government, considering that they will lose their claim on the Inam lands if they do not levy any rent from those lands which were enjoyed by the people of this country as Inam from time immemorial, have charged quit-rent under Acts IV. of 1831, XXXI. of 1836, and XXIII. of 1838, and under Act IV. of 1862, and therefore say that they have a special right in them.

11. Further, they have issued title-deeds setting forth that they would not at any time and in any way interfere with the Inams except for the collection of the fixed rent. After conferring such a privilege, they made and brought into force Act No. XXIII. of 1869, imposing a tax upon the income derived from such lands.

12. Besides this, the Road Cess which is levied from the ryot is also deducted from the income of the Inamdar. In the same way the permanent settlements made by Government with the Zemindars and Jerayati Puttahdars, stipulating that the rent fixed will never be raised, have become temporary agreements.

13. It is not just of the State declining to bear the charges for building Court-houses for administering justice, for Jails in which the criminals are kept, and for roads for passengers, and obliging the people to pay for the same.

14. The expense of the Criminal and Civil administration is defrayed by the sale of stamps and by levying fines on parties, and the revenue derived from Sea Customs, Salt, Toddy, Arrack, Land, and Income-tax is expended in paying the high salaries of the Europeans who come to India, and for recruiting Government armies, but they are not applied for the benefit of the people of India. The said taxes are daily increased, and the people are made to bear them.

15. In an equitable Government the ryots themselves will act as Soldiers, and no separate armies will be necessary. At the time of the mutiny in Northern Hindoostan, the Native Army of the Madras Presidency, without any regard to their caste and religion, and with zeal and loyalty behaved as bravely as the European Regiments. Further, no man in this Presidency appeared to have been concerned in the mutiny.

16. Under these circumstances, alleging that the expenses of the mutiny in Northern Hindoostan exceeded the income, that expense was recovered by Income-tax and other taxes from the people of the Madras Presidency equally with those in Bengal. This is like punishing an innocent man for the offence of another.

17. The materials of a house of a lower class in a village are barely worth a rupee, and in this district the man who occupies it can get only an anna and four pice a-day if he gets work, and a woman one anna, and this is barely sufficient for conjee and rice for both of them, and they have to borrow to buy the salt required to be mixed with the conjee, and it is difficult for him to save up a rupee to pay the tax for his house. Provision is made in the Bill to exempt the poor, but in exempting the poor rich men will also be included, and thus the rich will be considered poor, and the poor rich. This distinction can hardly be made.

18. From time immemorial a tax under the name of Moturpha was usually levied in this country by the State from the trading community only. Under Act No. XXIII. of 1869 all classes in India are at present subject to Income-tax. Perhaps this was forgotten at the time the Bill in question was made, or it would not have been provided that the taxes proposed in the Bill were in lieu of Moturpha.

19. As Section 48 of Act XXIV. of 1859 provides a punishment for having villages in a filthy state, every occupier of a house is obliged to clean his house and its opposite street. To enforce this more effectually a provision might be made in the Penal Code, in a revision of the same.

20. We beg to state, therefore, that Government should treat all the people in the territories under their administration on equal terms; that the revenue collected in England is applied to the benefit of the people of England; that there is no land revenue in England; that the Government get a very large income by land revenue in India; that India is becoming impoverished by the gradual increase of the revenue derived from Stamp, Salt, Sea-Custom, Income-tax, Toddy, Arrack, late Road-cess, Fines, &c.; that it is not proper to build from those incomes alone Taluq Cutcherries and Jails; that it is not just, after once agreeing in accordance with the permanent puttahs not to require tax in future from Zemindaries and Inam Jirayathi lands, to take taxes from them by other means; that by employing Europeans in high offices, and excluding natives therefrom, the money of this country is only taken to England, and the people of this country are not benefited thereby; that if natives are employed in those offices, and zeal and loyalty created among them, and the armies reduced, the expenses will be lessened; that for the expenses incurred in other parts, the people of this Presidency should not be held responsible; that though provision is made in the Bill to exempt the poor, still they will suffer hardship by being included amongst the rich, as it will be difficult to make a distinction between the poor and the rich; that provision is already made for punishing those who do not keep the houses and streets in the village clean; that rules may be made to enforce the same more effectually; and that it will be unjust to consider that the tax now proposed is not a new one and that it is only in lieu of Moturpha, because the latter was formerly levied only on trade and merchandize, when there was no Income-tax which is now also levied on all incomes under Act No. XXIII. of 1869. We, therefore, request the President, the Right Honourable the Governor in Council, and the Members of the Legislative Council, that the Bill which provides to double the road-cess now paid at the rate of six pice per rupee per annum, and which imposes a tax varying from Rupees 4 to 1, be not brought into force, and that we, who are very poor, may thereby be protected.

21. The above petition has been signed and pen-marks made therein by seven hundred and forty-five persons, who are the inhabitants of the villages of Kolanka, Pillanka, Peleru, Kajuluru, Manakapully, and Bhattapolika, and is herewith forwarded.

(True translation.)

(Signed) T. G. M. LANE, Lieut.-Colonel,
Telugu Translator to Government.

Exd. J. Wright.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

(No. 10).

PAPERS

RELATING TO

The " Madras Local Funds' Bill."

Petition from the Inhabitants of Ramachendrapooram Taluq in the Godavery District.

To

THE HON. MEMBERS OF THE LEGISLATIVE COUNCIL AT MADRAS.

The humble petition of the inhabitants of Salem.

SHOWETH,

That your petitioners have, with much pleasure, read certain provisions of the Towns' Improvement Bill, 1870, in which the Government evidence an anxious desire for the well-being and advancement of the people of this Presidency; whereas they are much concerned and greatly dissatisfied and disappointed at certain other sections of the Bill.

2. That they are desirous of bringing to your notice the undesirableness of retaining those sections in the Bill, and the inaptitude of those provisions to this country.

3. That, in Section 39 of the Bill, it is stated that funds may be raised by a tax upon marriage in Section 64, and in the succeeding ones is given a detailed account of the way in which it is to be assessed, and in Schedule C., appended to the Bill, are fixed the rates to be levied upon marriages.

4. That the expenses connected with marriage among the natives of this country are purely of a religious nature, and not incurred (except in some rare instances in the Presidency Town) out of other and less excusable motives. Moreover, such expenses are sanctioned by their sacred laws for the performance of certain rites, and the omission of the same to save expenses renders the marriage itself irreligious.

5. That it would be a great burden to the people if they were obliged to pay an exorbitant tax in addition to unavoidable and necessary expenses which their religion enjoins them to undergo before a marriage ceremony could be performed, and which even by itself they are now hardly able to bear.

6. It is by no means reasonable to suppose that, because a single individual wastes his wealth and squanders away his whole property in vain pomp and idle pageantry, every one must do the same.

7. That the necessity of taking out a license previous to a marriage will be particularly inconvenient to the natives, as it is their practice to fix upon a marriage in no time, and complete it in less, and as boys and girls who attend a marriage as mere spectators are themselves engaged to each other and married at the approach of the auspicious time appointed for the principal marriage.

8. That the imposition of this duty will virtually cause the people to adopt one of two alternatives, namely, that of holding their faith subject to an impost, or of leading an immoral life.

9. That such a choice being given to a nation is more consonant with the arbitrary rule of a Mahommedan despot, than of the mild and beneficial British Government.

10. That, although this tax has many times been hinted at by several persons, it has always been rejected as being unsuitable to this country, and unprecedented, not having been imposed by any of the former rulers of India.

11. That your petitioners further beg to refer to the provisions in the Bill for making the Municipalities contribute towards the maintenance of the police.

12. That they submit that it is one of the first duties of Government to protect the life, liberty, and property of its subjects, and to keep up the police for this purpose.

13. That it would be a great drain upon the Municipal funds of a town to have to pay the police; and in consequence the purposes for which this Act is passed will fail to be carried out on account of the inadequate means at the command of the Municipality.

14. That it is unjust to call upon them to pay for what the Government are in justice bound to keep up from general revenue, as is clearly shown by an Honourable Member of your Council in his Minute, dated 25th June last, published in the Supplement to the *Fort Saint George Gazette*.

15. That it is unfair to make the funds of one Municipality to go towards the support of another, as is provided in Section 31.

16. That the objects for which the Local Funds and Towns' Improvement Acts are passed, namely, that of making each district and town contribute towards its own improvement, will be frustrated by such a provision as the one last alluded to.

17. That it is undesirable that more collections than are absolutely necessary for the maintenance of a Municipality should be made in it.

18. That they further beg to state that it would press hard upon the poorer classes to be obliged to pay for the use of the ordinary burial and burning-grounds, as is mentioned in Section 142 of the Bill.

19. That, although the above taxes are, for the most part, left to the option of the Commissioners, still, the need of funds for carrying out the various projects for promoting the convenience and comfort of the Municipality would necessitate recourse being had to the above provisions in the Act.

20. That in consequence your petitioners and others will be subjected to great hardship and suffering, and that they, therefore, with great submission and humility, request that those parts of the Bill they take exception to as above may be expunged from it before it is passed into law.

(Signed) S. GOPALA CHARRY,
and 298 others.

Exd. J. Wright.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

(No. 8).

RELATING TO

The " Towns' Improvement Bill, 1870."

Petition from the Inhabitants of Salem.

To

His Excellency the Right Honourable the GOVERNOR in COUNCIL,

Fort Saint George, Madras.

The most humble representation of the inhabitants of Vizianagram, in the Vizagapatam District, regarding the Towns' Improvement Bill No. 1 of 1870.

Most Respectfully Showeth,

That, since Hindoostan has had the fortune of being ruled by the Honourable British Government, which is the fountain of compassion and justice, its inhabitants have always been enjoying such great tranquillity and happiness as to have forgotten the various disturbances to which they were most frequently subjected during the Mahomedan Government.

2. That for a generous conqueror who subdued a country by his valour it is always just to be so benevolent as to think thoroughly of the troubles, comforts, and abilities of his subjects, as also the state of the times and country, and to govern them with peace.

3. That, as the chief object of the Honourable British Government has been to improve the welfare of its subjects, it has obtained the brightest renown all over the world, and the inhabitants of the Madras Presidency have with heartfelt gratitude and loyalty been constantly praying to the Almighty to bestow on the Honourable Government every success and prosperity.

4. That petitioners most humbly beg leave to represent that all the works necessary for the improvements of their town have been completed by funds collected by the Municipal Officers of this place during late years, and Dispensaries, Poor Houses, and Choultries, as well as English, Sanscrit, Persian, Urdu, and Telugu schools and Female schools have been established by His Highness the Maharajah of Vizianagram, and many of the students are being supplied with food and clothes, and, therefore, nothing is wanting to complete the improvement of their town.

5. There seems to be no ground to cause the inhabitants of this town to pay the wages of the Police; they are already paying all expenses required for the safety of their lives and property, and it does not seem just that they should also pay to Government revenue for their lands, for salt, stamps, sea-customs, abkarry, and income-tax, &c., &c., and yet the present income is quite enough to maintain the Police of this town.

6. Several taxes are being collected from one and the same source, viz., the tax called " Land Revenue," which has been assessed on the produce remaining after deducting the cost of labour and outlay of a ryot; the next is the income-tax, assessed on the profits which are allowed to a ryot in lieu of wages for his labour and outlay; third, road-cess; fourth, salt; fifth, stamp, (if the ryot should have to write a document to borrow money to enable him to carry out his livelihood, and the outlay on his cultivation); sixth, registration fee; seventh, house-tax; eighth, cart-

tax; ninth, abkarry; and tenth, the marriage-tax now under consideration. In like manner several taxes have been imposed under different names on Zemindars, Inamdars, and merchants on their incomes, although Government have granted title deeds with conditions expressing that it would only collect from them the permanent peishcush and quit-rents respectively.

7. God has created man and woman for the progress of the world, and it is His sanction that they should marry each other, and it is, therefore, not just that a tax should be levied on the celebration of marriages.

8. It is stated in the Bill that, as the Hindoos spend large sums of money on wedding occasions, it will not be troublesome for them to pay to their rulers a tax (from 1 rupee to Rupees 200) on such amount of expense as would exceed Rupees 20, and petitioners most humbly beg leave to represent that this tax is very troublesome to Hindoos under reasons specified below.

9. Neither Hindoos nor Mahomedans have such large incomes as Europeans; on the contrary, they are in very poor condition on account of the enhanced prices of different provisions existing for some years. There are two principal things to be carried out during a Hindoo wedding, namely, first, giving a certain sum as dowry to the bride; and second, supplying relations and guests with food and presents of clothes. Out of the large number of people who celebrate marriages in the space of one year, perhaps there may be only one-sixteenth that could afford from their stores to spare money for celebrating marriages, and one-eighth that could raise money by mortgaging their lands or houses, and the rest have no means to procure money except by begging for a number of years. It is most frequently seen in these parts of the country what great trouble and fatigue they endure, and what pitiful humbleness they exhibit, for raising money by begging.

10. It is a great pity that people who have mortgaged their lands or houses, or sometimes both together, to get funds for marriages, are in several cases unable to liquidate their debts loaded with heavy interests, and consequently they are deprived of the property they have mortgaged.

11. In support of the above facts, it is further represented as follows:—when a weak man, having already on his head a heavy load, is groaning and complaining that he cannot bear it, would it be just to add at least one tola of weight to his burden, or would it be generous to force him to bear the additional load for the reason that he could bear a heavy burden?

12. The deficit of the Indian Budget of last year was made up by raising the value of the salt, and income-tax is also being collected.

13. P. Srinivasarow Puntalu Garu, the late Principal Sudder Ameen of Vizagapatam, with a view to relieve the people from the burden of the Stamp Act, had submitted a suggestion stating that it would be convenient for the people to pay a certain sum to the Government under the name of a marriage-tax. That suggestion, in the humble petitioners' opinion, has, instead of producing the desired effect, favoured to organize a Bill for the marriage-tax.

14. If the Honourable Government will be graciously pleased to borrow from the wealthy people of India the amount that they may seem to be in need of and grant bonds to them, the emergency will be cleared very easily and the creditors will be happy, for in course of certain years they may obtain interest as much as the principal, and whenever they please they may likewise recover the principal by selling their bonds to some other party.

15. It is, therefore, most respectfully solicited that the Honourable Government will be graciously pleased to take the abovementioned circumstances into due consideration, and so rescind the marriage-tax proposed in the Bill above referred to, for which act of justice and benevolence the most humble petitioners shall, as in duty bound, ever pray.

VIZIANAGRAM,
20*th July* 1870.

(Signed) I. VIJAYAGOPAULA RAJU,
(,,) I. NARASINGA ROW,
and 118 others.

Exd. A. S. Rodgers.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

No. 9).

RELATING TO

The "Towns' Improvement Bill, 1870."

Petition from the inhabitants of Vizianagram, in the Vizagapatam District.

To

THE HONOURABLE MEMBER[illegible] THE LEGISLATIVE COUNCIL,
Madras.

The Memorial of Hindoos, Mahomedans, Traders, Mirasidars, and others, residing at Pundy and Negapatam and other places in the District of Tanjore.

[illegible]y is to be passed authorizing the taxation [illegible]s of Municipal Boards in connexion with the improvement of towns, and also [illegible] behalf of local funds in places situate without towns, on the ground that the said tax will not be felt by people who lay out immense sums of money on marriages.

2. The number of wealthy men residing in towns and large villages is but small, and, even among them, comparatively few spend money in nautches and the like; the generality content themselves with such expenditure only as is absolutely necessary for the due performance of religious ceremonies, entertaining friends and relatives, and the bestowal of alms; and, to meet even this, many have, according to circumstances, to sell or mortgage houses, lands, and other property, to borrow, and also to beg. When marriages themselves have thus to be conducted, through begging and the like, with what feeling of joy can the amount of fee be superadded to the sum to be begged for.

3. Further, the aid of friends being indispensable towards procuring articles for the purposes of a marriage, judge of the amount of inconvenience to be endured when one has, besides, to leave his regular work, and to dance attendance at the offices of Municipal Commissioners, and others, to have the amount of fee fixed, and to obtain permission to celebrate the marriage.

4. People say that nothing will have to be paid if the expenditure to be incurred falls below 20 Rupees; but not even a pariah or pullan, subsisting by daily labour, can possibly keep within such limits. If, therefore, every one, including pariahs and pullans, is to attend day after day at the office of Municipal Commissioners to be taxed, to appeal in case of excess, and to abide decision before a marriage can be commenced, what more annoying process can men be put through.

5. This system is directly opposed to the principle that, under British Government, each man is a free agent. As matters go, it is with considerable difficulty that one can bring about a single marriage during a lifetime; even this small happiness will now be reduced by the idea ever present that a fee on it must be paid to Municipal Commissioners.

6. The custom of Hindoos is generally to entertain the idea of a marriage one day, and to celebrate the marriage the next; it is rarely that much time passes between a betrothal and a marriage, nothing like the long period allowed to intervene among Christians. These (latter) people do not also lay out much money on such occasions, and will not, in consequence, be liable to taxation.

7. Moreover, the principle of exacting fees on account of marriages will operate rather as a bar to acts of charity than an encouragement; for, if the amount of fee leviable is to be proportioned to the expenditure proposed, most people will endea-

vour to curtail expenditure by reducing the amount of alms. The fear of hav.
to pay will also lead to false statemen s being made, and such impost implies,
additionally, interference in religious ol rvances on the part of Government.

8. Hitherto, religious and charit. ble buildings and endowments have been exempted from similar charges; it will, therefore, be a source of misery to people to be now called upon to pay for an observance like marriage connected with religion.

9. The already existing tax on incomings is a grievous burden, much more grievous will it be if outgoings also are to be taxed.

10. The undersigned, therefore, humbly crave that the Honourable Members of the Legislative Council will take all this into consideration, and not pass any enactment legalizing a tax on marriages.

(Signed) PUNDI MEERUS,
(,,) VEERAPPAH,
and 1820 others.

Exd. J. Wright.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

(No. 11).

RELATING TO

The "Towns' Improvement Bill, 1870."

Memorial from the Inhabitants and Mirasidars of Pundy and Negapatam, &c., in the Tanjore District.

To His Excellency the Right Hon. the GOVERNOR in COUNCIL,
Fort Saint George.

The humble petition of the undersigned inhabitants residing in the District of Nellore.

A Bill is proposed for the imposition of a tax on marriage ceremonies, and will probably become law in India.

2. Such a tax was never imposed, proposed, nor collected under any former Government.

3. The Government has imposed an Income-tax, and other taxes are also paid by the people, such as Road-cess and Municipal-tax.

4. The above taxes are imposts on profits, and notwithstanding that, bear grievously on the people.

5. Marriage ceremonies are not celebrated alike by all sects, but each sect has its peculiar rites as prescribed in its own religion.

6. Among Europeans, marriages are performed in a style suitable to the circumstances of the parties concerned, and the status of the husband in relation to his ability to support his wife is previously ascertainable, hence with them the tax will be easily payable! (determinable).

7. Not so with Hindoos, among whom marriages are celebrated during the minority as well as majority of the contracting parties. The future status of the husband is indeterminable, and his ability to support a family is not inquired into by the parents at the time of the marriage.

8. Further Hindoos not only spend their previously accumulated wealth on marriage ceremonies, but get into debt in addition. Thus they are no gainers by marriage.

9. Some of the poorer Hindoos mortgage their property to raise a sufficiency to celebrate a marriage, and others again obtain the necessary funds by charity.

10. It is generally admitted that the majority of Hindoos in debt are those who borrowed money for marriage purposes, the minority for other purposes.

11. If the tax is to be imposed on all alike the poorer people will be the sufferers.

12. A tax on Hindoo marriages is an impost on losses, and not like other taxes on profits.

13. Although it is stated in the schedule that the tax will operate on those only whose marriage expenses exceed twenty rupees, the exemption, it is evident, will reach nobody, as very few cases indeed, even among the poorest classes, occur in which the outlay will be below this figure. Cases of exemption under other enactments do occur, but under this there would be no exceptions whatever. The difficulty of collection to Government will be as great as the inconvenience to the payer.

The tax will further operate most prejudicially on those bound by religious vows to celebrate their marriages at famous temples.

14. Government, whose duty it is to help the people to comply with the requirements of their religion, are, by this enactment, inducing them to act in opposition thereto ; thus to bring themselves under the exceptions of the Act, people will, in violation of the express commands of their sacred books, contract marriages privately.

15. By this impost the poor will be oppressed more than the rich.

16. A tax which oppresses the poor, which has never before been imposed and which affects a ceremony which is not performed with grandeur proportioned to an individual's wealth, is a great evil. We, therefore, beg that this petition may be fully considered, and that the Bill may not be passed into law.

NELLORE,
13*th August* 1870.

(Signed) THEROOMALAY CHETTY,
(„) VENCATASAWMY NAIDOO,
and 1044 others.

Exd. J. Wright.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

(No. 7).

RELATING TO

The " Towns' Improvement Bill, 1870."

Petition from the Inhabitants of the District of Nellore.

To THE SELECT COMMITTEE OF THE LEGISLATIVE COUNCIL,
FORT SAINT GEORGE.

The earnest and humble petition of the inhabitants of Kotthavalasa, Nidigattu, Nerellavalasa, Jayantiagraharam, Bapalauppada, Kapulauppada, Thatithurru, Thallavalasa, Vellanki, Peddipalem, Sangivalasa and Vemulavalasa, and all other villages attached to the Sub-Magistrate's Division of Bimlipatam, Vizagapatam District.

We find by the Supplement to the *Fort Saint George Gazette* of the 22nd February last that a Bill, which was introduced into the Legislative Council for imposing a tax on houses situated in hamlets, and an Income-tax on proprietors of land, for the purpose of conservancy, education, dispensaries, and roads in such hamlets, has been referred to you by the Government.

2. The authorities always considering the great resources of England, Calcutta, Madras, Bombay, and other large places, conceive that such a regulation would be beneficial; but we, looking to the great poverty of these parts, consider that such a regulation would be of great detriment.

3. For the last ten years, notwithstanding the hardships endured, all the people of this part of the country have had to pay Road-cess, Bandy-tax on bandies entering the towns, Income-tax, and also a License-tax; in addition to these, coolies and beggars have to pay the increased price on salt.

4. In consequence of the miserable state of the poor not having reached the knowledge of the authorities, they (poor) suffer the hardships described.

5. When the crops here were good, and the market price low, the tolerably wealthy in this place used to pay their coolies for a day's work nine pice, and never more than one anna and a half.

6. Either on account of the illness of the coolies, or the want of necessary materials by the householders, coolies never receive more, on an average, than twenty days' cooly in a month.

7. In a family consisting of four or five children under ten years of age, one of their parents is obliged to remain in the house to take care of them, the other parent only being able to work as a cooly; therefore they cannot obtain even wretched food once a day.

8. For the last four or five years, on account of the market price being high, persons employed in work, and Inamdars, are obliged to borrow money in addition to their own incomes, and notwithstanding this find it very difficult to live.

9. Many people of this country having no means of subsistence, even to a meal a day, live upon such grains as gantelu and ragi, and those who cannot get even these, live upon wild roots, thantappa, and galjeru leaves, the vegetable called eelakura, the kernels of the stones of the mango fruit, and the flour of the tamarind

seeds, and having collected the leaves under the trees, and with them having cooked the above, barely support life.

10. To impose a House-tax and an Income-tax on Inams, &c., on the people of hamlets who are in such a condition as has been described, is a great hardship. We, therefore, request that our prayer may be taken into your honourable consideration, and the Bill prevented from coming into force.

(Signed)	by 24	inhabitants of	Kotthavalasa.
(,,)	by 34	do.	Nidigattu.
(,,)	by 11	do.	Nerellavalasa.
(,,)	by 8	do.	Jayantiagraharam.
(,,)	by 85	do.	Bapalauppada.
(,,)	by 47	do.	Thatithurru.
(,,)	by 26	do.	Thallavalasa.
(,,)	by 89	do.	Vellanki.
(,,)	by 37	do.	Peddipalem.
(,,)	by 32	do.	Vemulavalasa.

(True translation.)

(Signed) T. G. M. LANE, Lieut.-Colonel,
Telugu Translator to Government.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

(No. 4).

RELATIVE TO

The " Local Funds Bill, 1870."

Petition from the inhabitants of certain villages attached to the Sub-Magistrate's Division of Bimlipatam, Vizagapatam District.

To

THE ASSISTANT SECRETARY TO GOVERNMENT,
LEGISLATIVE DEPARTMENT,
Fort Saint George.

The humble petition of the townspeople of Madura.

SHOWETH,

That your memorialists beg to bring to the notice of the Madras Legislative Council the following opinions expressed by the undersigned inhabitants of Madura regarding the Towns' Improvement and Local Funds' Bills.

2. Your memorialists are of opinion that, in the present state of Hindoo society, the introduction of the two Bills in question is uncalled for, unnecessary, and impolitic. With reference to the first (Towns' Improvement Bill), the present Act (X of 1865) is amply, and, your memorialists can state, more than sufficient to meet the wants of the various towns. Your memorialists wish to state that the sources of taxation under the present enactment itself are too many and the taxes so unequal, that your memorialists, in addition to the heavy burdens laid upon them by some irregularities in the Imperial exchequer, are subject to heavy taxes, which overweigh them, and which almost tire their patience. Your memorialists are acknowledged to be the most loyal and peaceable subjects of Her Most Gracious Majesty, and it is nothing but driving them to the very verge by imposing upon them such burdens. The great mistake lies in comparing India with England. Your memorialists cannot herein conveniently contrast the two countries and show their variance. They wish to state that the conditions of the two countries are as opposed to each other as any two opposite things in the world. It is, therefore, a great error to carry the English ideal and to apply it to Hindoo towns.

3. With reference to the second (the Local Funds' Bill), your memorialists beg to state that the reasons in the foregoing part of their memorial apply to a greater extent.

4. Your memorialists, while expressing their entire approval of the memorial presented by their fellow-countrymen of Madras, wish to dwell particularly upon the *marriage-tax*, which your humble memorialists are of opinion will not only be a source of oppression, but will also affect seriously the feelings of the people at large. Marriage is with the Hindoos, unlike with the European, a *religious* and not a *civil* contract. A Hindoo is enjoined to enter into a married life not only for the happiness of this world, but also for redemption in a future state. The money spent on such occasions is chiefly laid out on ritual performances and similar ceremonies. The costly festivities are confined only to the wealthier few. Turning to the practical working of the tax it will be quite impossible to ascertain the amount to be spent in a marriage until after its completion; the annoyance arising from the levy of the tax will be intolerable. Your memorialists are told that these taxes are intended to relieve the Imperial exchequer. They wish to observe that, if the principle of decentralization be adopted, and if our Presidency, which is acknowledged to contribute more and receive less, be left to make its own arrangements of

its finances, contributing only a proportionate share towards the maintenance of the Imperial Government, the amount already collected through the various sources of taxation will amply suffice to meet both the Imperial and local demands.

5. Under these circumstances, and considering the many burdens to which your memorialists are subject, viz., the increased salt duty, the stamp duty (which is higher than in any other country in the world), and the income-tax of $3\frac{1}{8}$ per cent., your memorialists beg to urge upon the Legislative Council the inexpediency of passing the two Bills.

MADURA,
29th October 1870.

(Signed) T. RUNG ROW,
and 40 others.

Exd. A. S. Rodgers.

Government of Fort Saint George.

LEGISLATIVE DEPARTMENT.

PAPERS

(No. 13).

RELATIVE TO

The "Towns' Improvement Bill, 1870,"
and
The "Madras Local Funds' Bill."

Petition from the inhabitants of Madura.

Legislative Department

No 169.

33

Memorandum.

With reference to para 19 of the Resolution of the Government of India, under date the 23rd October 1871, No 4510, on the subject of the Parliamentary enquiry into the state of the finances of India, communicated with G. O, 21st November 1871, No 676, Financial Dept, the Assistant Secretary to Government in the Legislative Department has the honor to forward herewith copies of 11 petitions presented in the Madras Legislative Council during the year 1870 and 1871.

P. Sullivan
Ag Asst Secy to Govt
Legislative Dept.

Fort Saint George
5th December 1871.

1. From the householders of Cottacamund on the Towns Improvement Bill.
2. -do- the inhabitants of certain villages attached to the Sub Magistrates division of Bimlipatam, Vizagapatam Dt on the Local Funds Bill.
3. -do- Venkatasem Naidoo, Zemindar of Seroorvoor and other landholders of Madras Dt on the Local Funds Bill.
4. -do- the inhabitants of Ramachendrapooram Taluq in the Godavery Dt on the Local Funds Bill.
5. -do- the inhabitants of the Dt of Salem on the Towns Improvement Bill.
6. -do- the inhabitants of Salem on the Towns Improvement Bill.
7. -do- the inhabitants of Vizianagram in the Vizagapatam Dt on the Towns Improvement Bill.
8. -do- the inhabitants of the town of Bimlipatam in the Dt of Vizagapatam on the Towns Improvement Bill.
9. the Merasidars of Tandy & Negapatam Taluqs in the Tanjore Dt on the Towns' Improvement Bill.
10. -do- the Native Inhabitants of Madras on the Towns Improvement & Local Funds Bills.
11. -do- the inhabitants of Madura on the Towns Improvement & Local Funds Bills.

Dft.

To,
The Financial Dept.

dated 20/12
with eleven petitions

Financial Department.

No. 782.

To

The Secretary to Government
of India.

Financial Department.

Sir,

With reference to the Resolution of the Government of India, Financial Department dated 23rd October 1871 No. 4510 (Accounts) paragraph 19 I am directed to submit Copies of 11 petitions presented to the ~~on~~ Madras Legislative Council during the years 1870 and 1871.

By T.

Fort St George
13 Dec 71

Rec'd 21st December 1871. No. 6716

Financial Department.

No. 782

By Secretary of State for India in Council.

Sir,

With reference to the Resolution of the Government of India, Financial Department dated 23rd October 1871 No. 4510 (Accounts) paragraph 19 I am directed to submit Copies of 11 petitions presented to the ~~on~~ Madras Legislative Council during the years 1870 and 1871.

By T.

Fort St George
13 Dec 71

18 , *Department.*

No.

To

The Secretary to the
Government of

Department

Dated 187 .

187.

Financial DEPARTMENT

From
The Chief Secretary to Government,
Fort Saint George,

To
The Secretary to the Govt. of India,
Financial Department.

Dated, Fort St. George, the 13th 1871.
Recd, 19th Feby 1871.

No. 782.
Enclosure.

F. D. No. 265 of 1871.

Nos. 4 to 8.

Submitting Copies of 11 petitions presented to the Madras Legislative Council during 1870-71.