M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.C. No. 1040 Press / Mis.

124-125

Dated 16 - 5 - 1861.

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No. 121. Read the following Proceedings of the Board of Revenue, dated 23rd February
No. 915.

Read letter from the Acting Collector of Tinnevelly, dated 28th October 1
reporting on the origin and meaning of certain remissions of the assessment called C

(In Cons. 7th November 1859, No 5,521.)

Ordered that the foregoing letter be submitted to Government, with reference
In Cons. 13th May 1859, No. 2,174. Minutes Consultation, dated 12th May 1859, Reve
ment, No. 654.

2. Chaturbhagam, or a remission of the fixed assessment at various rates, is
enjoyed by Bramins on their cultivation, known under the term of Teasgaree in so
and by Bramin proprietors of lands or by parties, whether Bramin or otherwise,
may have been transferred by them. It frequently happens that the allowance is
persons who no longer retain the land on account of which this deduction ap
accounts.

3. The favorable landed tenures generally in Tinnevelly, including Ch
canie under consideration in the correspondence
margin. The particulars of the specific item
bhagam were exhibited in account particulars A, whi
panied Mr. Bird's report, the first of the letters
The total amount of remission under this head

From Collector, 22nd May, in Cons. 4th Sept. 1851.
To Government, 4th Sept. 1851.
From do. 27th Oct. 1851, R. D., No. 1,056, in Cons., 10th Nov. 1851, No. 2,598.

stated to be Rupees 39,158-3-6, of which Rupees 15,060-15-3 seemed to consti
tions of the assessment, probably of a permanent character, to be finally determi
general survey, and the remainder, or Rupees 24,097-4-3, is entered as appertaining t
or proprietors of villages," and is the item which is now immediately under consider
paragraph 4 of his report, Mr. Bird makes the following observation regarding it:—"
he says, "to have been originally granted for the purpose of conferring dignity o
"of the proprietor of the village, and to be, therefore, a species of service ma
forwarding Mr. Bird's report to Government, the Board suggested, in which view the G
acquiesced, that these allowances should be left in the possession of the then holders
descendants till the general survey, but without the power to divide them. This sugge
founded in some degree on the view that the remissions in question, if of the character o
grants, might be made available in the future reformation of the Police.

4. In the letter recorded at the head of these Proceedings, Mr. Levinge has ent
some length into the origin and nature of these grants, and is desirous of showing that
are altogether of a personal character, without any reference to service. Their origin is prob
to some extent as stated by Mr. Levinge, viz., grants to

Paragraph 8.

Bramin proprietors of villages, which were not invariably respect

Paragraphs 10 and 22.

till systematic arrangements for the settlement of villages were
introduced by the present Government. Mr. Levinge thinks that
many persons after the triennial and decennial leases, when individual pattas were generally
issued under the Ryotwar mode of settlement, obtained pattas for lands which had passed into
other hands with the view of securing to themselves the Chatur-

Paragraphs 22 and 27.

bhagam formerly granted on those lands. In some instances i
was found necessary for the collection of the revenue to give
pattas to the actual holders of the lands, but to preserve the enjoyment of the Chaturbhagam
intact in the person claiming it, a clause was inserted in the pattas denying to the holder of
the land the right of disposing of it in any way. Mr. Levinge has properly removed this
restriction.

5. In subsequent transfers of land by sale the right to

Paragraphs 28 and 29.

Chaturbhagam it appears has been frequently retained by
party who had enjoyed it till then, whereas the purchaser o
land, Mr. Levinge thinks, is entitled to the remission in virtue of his having become a shareho
in the village lands. Mr. Levinge's illustrations are not very clearly expressed. Through

:port he is anxious to show that Chaturbhagam was not originally given in consequence of ssessment being too high, but a class distinction, the Bramin proprietor of lands having indulgence shown to him with reference to his caste.

raphs 31 and 32.

6. Mr. Levinge is in favor of discontinuing Chaturbhagam altogether, except in those cases in which it is known to have been given in consequence of the assessment having been too high. In e Mr. Levinge would issue pattas to the actual holders of the lands at the reduced rates, :h he would make permanent; at the same time, looking to the increased value of all riptions of landed property, he seems to think that the full rates might be enforced.

7. In all other cases Mr. Levinge does not consider that the discontinuance of this allow- : would be unjust or harsh. In certain cases in which the ordinary assessment has been lified, the Chaturbhagam has passed away with the change, and the general and complete ogation of this item is viewed by Mr. Levinge as simply the extended application of a princi- already affirmed. Moreover as the parties enjoying Chaturbhagam at the present time are) holders for the most part of wet lands, such persons are receiving, it is argued, more than equivalent in the substitution, under the recent orders of Government, of a fixed settlement :e for the fluctuating prices observed hitherto under the olungu system.

8. Viewed in its general aspect of a grant to certain individuals, there is little difference :ween the opinion entertained by Mr. Levinge and that expressed by his predecessors in office. :. Levinge has, however, raised a question which calls for consideration, viz., whether the remis- n if not abrogated, should not go with the land in cases of transfer. Mr. Bird, as already .ted, considered that service was incidental to the grant. Mr. Eden, a former Collector, was of a different opinion. In a very elaborate paper reporting on the settlement of Tinnevelly for Fasli 1244, Mr. Eden makes the following remark in paragraph 77:—"Whenever an ancient Mirásdár sells or presents in gift, his mirási land, the receiver considers that he has a right to enjoy the advantages originally granted to the Mirásdárs; it would seem, however, the above-mentioned advantages were not granted to the landholder, but to the particular individual, that is to say, the grant of one-third, one-fourth, one-fifth, &c., remissions from the beriz of the punjah, nunjahmail punjah, and vampyre lands and from the mailwaram of nunjah lands, was not on account of any additional trouble and extra expenses to be borne by the Mirásidárs, but it was a mere Reyanyet or indulgence to a particular individual and his family, and not granted on the land. When the land goes from that family to another by sale of gift, I am disposed to think the grant of Reyanyet ought to cease as ought all pattom and porupur; the favorable tenures under which they are held, are, I believe, hereditary, but strictly speaking ought to cease on their passing by sale or gift to another family."

xm Collector, 12th October 1833, n Cons. 11th Jan. 1836.

9. The allowance does not appear in the pattas of the Ryots, but is deducted in the gross m the total assessment of the village, and then disbursed to the parties entitled to receive it. In reviewing Mr. Eden's report mentioned above, the Board stated that they were not prepared, in the state of the information before them, to sanction the proposition to resume the Chaturbhagam on land passing to another family. They wished further inquiry to be made as to the nature of grant and how far its conditions were fulfilled, and they observe that the absence of docu- nts would not justify the resumption of privileges long enjoyed in hereditary succession and mpted from conditions of service.

a. 17th Nov. 1836, para. 32.

10. It does not appear that more light can be thrown on the origin of the grant than that furnished by Mr. Levinge, and what appears on the records of the Board mentioned above. th two exceptions mentioned in Mr. Bird's letter referred to in a former paragraph, and ch contain no information on this point, no documents are forthcoming on the subject, but ar as the papers before them enable the Board to arrive at a conclusion, they are inclined to view the Chaturbhagam as a class indulgence, without conditions of service, at least of such a nature as would justify the appropriation of these remissions to purposes of Police. Viewed as a class indulgence it cannot as a *matter of right* be

.—The Collector, Mr. Eden, was opinion that the Chaturbhagam uld not be so used.

Proceedings of the Madras Government, Revenue Department, 16th May 1861.

made to accompany the land on its transfer to others; at the same time it remains to consider how far it is desirable that it should be kept in its present position, viz., as not liable to division or transfer, pending the survey. Mr. Levinge points out certain abuses prevalent under the present system. The Board do not, however, concur in that officer's proposition for immediate resumption. Mr. Eden's arrangement for its ceasing on transfer of the land would not perhaps be unfair, but on the whole, looking chiefly to the fact that these remissions have been permissively enjoyed for so long a series of years, whether by the original grantees and their descendants, or by persons to whom the lands have been transferred, the Board are inclined to think that they should be allowed in future to go with the land on occasions of transfer, to merge finally at the survey, and where they are enjoyed at present separate from the land, to cease at the death of the present recipients. They are found in 392 villages and amount, according to the returns forwarded by Mr. Bird, to Rupees 24,097-4-3 including remissions to Bramins on their cultivation.

Paragraphs 28 and 29.

11. The last mentioned item is strictly the Teasgaree of other Districts, and will be continued till the survey to present holders of lands and their descendants, but disallowed should the lands be transferred to other parties.

12. In the concluding paragraphs of his letter, Mr. Levinge notices an extra tax called "Mail-vaipoo." It is stated to correspond with the jódi or quit-rent in other Districts. In villages in which Chaturbhagam is allowed, the Mail-vaipoo would appear to be in fact a portion of the Chaturbhagam which is disallowed "in order to make up the proper amount of Taram tax that should come to "Government." It is clear from this explanation, that the Mail-vaipoo, as forming essentially a part of the assessment, cannot be given up till the assessment itself shall be finally revised.

Paragraphs 33 to 36.

13. In regard to the Teasgaree of other Districts, the Board would observe, with reference to the remarks of Government in Extract Minutes Consultation dated 19th February 1857, No. 179, paragraph 19, that this item has been considerably reduced. Its complete abolition is necessarily reserved as intimately connected with the final adjustment of the land tax, as observed in the report of the Board on the settlement of the land and sundry sources of Revenue for Fasli 1262.

In Cons. 16th November 1857, No. 693.

To Govt., 17th Aug. 1854, No. 370, p. 43.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 125. ORDER THEREON, 16th May 1861, No. 1,010.

1. There are in the District of Tinnevelly certain favorable tenures appertaining to certain lands, by which those lands are held at lower than the fixed rates of assessment. The fixed rate, it appears, is entered every year in the patta, but the remission is afterwards deducted in the lump from the settled demand on the village. The remission is called Chátúrbágam, though the rate of the deduction varies greatly in different cases. The total amount of remissions coming under this term is about 39,000 Rupees yearly; but of this sum about 15,000 Rupees appears to be not so much an indulgence, as a reduction of assessments considered to be excessive. The amount of Chátúrbágam proper is therefore only about 24,000 Rupees yearly.*

Collector's letter, paragraph 4.

* Board's Proceedings, paragraph 3.

2. These tenures came under the notice of Government in 1851, and it was then ordered that the favorable tenures should be left untouched until the general survey; but that the holders should not have power to alienate them. The subject came under notice again early in 1859, in connection with an action brought against the Collector of Tinnevelly and others, claiming Chátúrbágam remission. The claim was considered to be invalid; but the Board of Revenue promised to submit further information on the general subject of Chátúrbágam tenures in Tinnevelly; and the Government desired that the report should be full, remarking that the

practice relating to it appeared to be very complicated, and well suited to promote corruption among the subordinate revenue servants.* The Board's present Proceedings are in reply to that requisition, and it is accompanied by a long report from Mr. Levinge, late Acting Collector of Tinnevelly.

* 12th May 1859, No. 654.

3. Mr. Levinge enters at some length into the origin of these tenures, of which it is only necessary to say that he differs from the former Collector, Mr. C. Bird, in regarding them as personal, while Mr. Bird held them rather to be official or in a measure for service. The present condition of these tenures is in much confusion. In many cases the holder of the land is a different individual from the person who receives the Chátúrbágam remission upon it, the cause of this being sometimes the act of the Revenue Officers in giving land left waste by the owners, to be cultivated by another Ryot, but still reserving the Chátúrbágam remission to the owner. In other cases proprietors of land have sold the land, reserving the Chátúrbágam right.

A further source of confusion and uncertainty, as well as of fraud, is as above noticed, that the remission is not shown in the patta for the land, but is deducted in the lump from the settlement of the village, and then distributed among those entitled to it.

Paragraph 9.

4. Mr. Levinge recommends that this remission should be wholly abolished at once, and argues that there would be no injustice in that course. He details various cases of fraud by Curnums in connection with Chátúrbágam, poor and ignorant Ryots, being usually the sufferers. The Board do not assent to this proposal. They think that the Chátúrbágam remissions proper, should be allowed to be transferred with the land, that they should cease entirely at the survey, and that where they are now enjoyed separately from the land, they should cease at the death of the present recipients.

5. A part of the remissions included, though improperly, under the general term Chátúrbágam, and coming within the 24,000 Rupees, is the ordinary Tiazgari of other Districts, being a remission of a certain percentage of the assessment on lands held by Bramins. The Board recommend that this indulgence should be allowed for the present, but should cease entirely at the survey; and that it should cease also on land passing from a Bramin to one of another caste.

6. Though the subject is not complete, the Government do not think that any reliable information in addition to that which is now before them, can be obtained. The remissions in question have evidently sprung up in a haphazard way, partly as alleviations to an overhigh assessment; partly as an indulgence to land owners of a particular caste, and partly, perhaps, as an honorary remuneration to village dignitaries. The ignorance about them shows that they have no real or permanent source of existence. Their continuance is therefore at the discretion of Government by whose order a portion of them has been already abolished, as shown in Mr. Levinge's letter. The Governor in Council resolves therefore that when the survey assessment is introduced, these remissions must disappear. Meanwhile they will be dealt with as proposed at the end of paragraph 10 of the Board's Proceedings under review.

7. Tiazgari differs from Chátúrbágam, inasmuch as it is not a remission on certain lands but to cultivators of a certain class. The correct principle of assessment is that it should be on the land, without varying with the description of produce grown, or with the caste of the cultivator. Remissions of this nature are open to great objection, and it is quite at the discretion of Government to continue or abolish them. The best course will be to treat them in a manner as decided and unreserved as has been adopted with the Chátúrbágam, *i. e.* to get rid of them when the survey takes place. Pending that measure, they should be disallowed, whenever transferred to other parties.

Board's Proceedings, paragraph 11.

8. The item called Melvaippu, a kind of fee levied on land enjoying Chátúrbágam, as noticed by the Board in paragraph 12 and by the Collector at more length in paragraphs 33 to 36, is evidently an impost which in its present state gives openings for much abuse. No reason appears for abolishing it, but it ought to be fixed, and no longer to be left as at present to the pleasure of Curnums. The Board will now place it on a clear and defined footing.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

In Con. 7th November 1859, No. 5521.

From V. H. LEVINGE, Esq., Acting Collector of TINNEVELLY,
dated Tinnevelly, 28th October 1859, No. 456.

With reference to Extracts from the Proceedings of the Board of Revenue, Nos. 264 and 266, dated the 10th and 13th May 1859, I have the honor to report that I have searched the records and that I cannot find any correspondence on the subject of chatoorbagum or any mention of it, till the year 1851, when Mr. Bird made a report on the subject, No. 110, dated the 31st May, in answer to an Extract from the Proceedings of the Board of Revenue, dated the 7th January 1850.

2. In this district, the term chatoorbagum is applied not only to the remission granted to Bramins on their own cultivation, but to all the favorable rates of assessment given in the margin of paragraph 1, of Mr. Bird's above-mentioned letter.

3. In paragraph 4, Mr. Bird says, it should be looked upon as a reduction of the assessment on account of its being too high, or as an allowance to proprietors of villages and to be therefore, a species of service inam; as far as poonjah lands are concerned, such a view of the subject is scarcely supported by the records.

4. If it is to be considered as a reduction of the assessment, it would have been granted to the actual payers of the revenue and would have appeared in the puttahs, or when the reduction was made the reduced rates would have been entered in the next year's puttah and there would have been some authority for the reduction, but there is none. Messrs. Cochrane and Hepburne, who finally settled the rates and whose rates are levied to this day, issued puttahs in Fusly 1215, 1216, 1217, for the full amount of the teerwah to each individual ryot and no remission on account of any favorable assessment appears in them, the puttahs are still so prepared and the chatoorbagum or favorable rate, is deducted from the gross revenue of the village after the amount of tax payable to Government on the cultivated lands is totaled; it cannot, I think, be considered as service maniem, because it is given to those who do not and are not expected to perform any service.

5. The full assessment is paid by the actual owners and occupiers of the lands to the meerassidars who deduct the chatoorbagum or favorable rates and divide it amongst the pungalies or sharers, paying the balance to Government. The deduction is entered in the accounts, since the Company's Government, as the meerassidars' maniem, but it is not; the meerassidars are a certain number of men, three or four to each village, selected from amongst the pungalies and called sircar meerassidars to perform Government work, such as collecting the revenue, &c.; in payment of those duties they have a separate maniem called Dooppaty maniem; the meerassidars only get so much of the favorable deduction as falls to their share as pungalies and not on payment for their service as meerassidars; the remaining portion is divided amongst the other pungalies.

6. Mr. Mayne, in his letter to the Board, No. 171, dated the 8th May 1858, on this subject says, that in villages in which chatoorbagum is given the Bramin proprietor is called a Mahajanum and the Soodra a pungaly. A Bramin is called a Mahajanum whether he is a proprietor or claimant of the lands or a mere resident, the term is never applied to a Soodra, but it is only under the title of "pungaly" or sharer in common, which is then equally applied to both Bramin and Soodra, that the claim for chatoorbagum is advanced.

7. The practice of this district is to give this chatoorbagum or favorable deduction not only to Bramins on their own cultivation, but also to give it in certain villages to Bramins and Soodras on land and trees let by them to others, and on land and trees claimed by them as their property, but held by others in their own right, by those who have always held them independently who sell and mortgage them and enjoy them without paying sawmybogum and without any claim of the sort ever being made on them by these Bramins and Soodras who call themselves pungalies, or sharers, or landlords in common.

8. Custom is pleaded as the sole authority for the practice of the district in the 392 villages in which the custom is found; the most probable origin of it that I have heard given is, that the naick

sovereigns of Madura, to whom this district became subject at different times, turned out the Vellala and other caste cultivators and gave their villages to Bramins, the Bramins got possession of the nunjah lands, the palmirah trees were useless to them as none but Shanars could work them, and the poonjah lands were left to the ousted lower caste proprietors to cultivate. The Bramin proprietors were unable to enforce the rights of landlords by collecting sawmybogum from the tree and poonjah cultivators, either through fear of driving them to extremities or because the trees and poonjah land would not bear payment of sawmybogum in addition to the Government tax, and thus they were of no value to the Bramins; to compensate them for this barren gift, they were allowed to appropriate certain portion of the Government assessment at the rates now deducted according to the circumstances of the villages in the proportions of $\frac{1}{4}$, $\frac{2}{5}$, $\frac{1}{3}$, $\frac{1}{6}$, &c.; in support of this, the old village accounts, when forthcoming, shew that the deductions were made in favor of the Mahajanums or Bramin pungalies.

9. The descendants of original Bramin proprietors, in some instances, since sold their shares in the villages to Soodras, &c., who thus obtain the reductions formerly allowed in favor of Bramins; in some instances, the Bramin proprietors were so harassed under the Mahomedan Government that they deserted their villages, and their rights were usurped by or given over to Soodras; many of them were renewed and cleared out too under the Company's Government when the villages were rented and their places taken by others who succeeded to their rights.

10. The village accounts do not shew that the managers and renters under the Mahomedan Government strictly granted these remissions, the deductions allowed were generally for sums less than those claimed, and to make up for the loss of revenue, a number of extra taxes called by various names were laid on, which brought the revenue nearly up to, and sometimes above, the amount due, before the favorable rate was struck off; the memory of these favorable remissions and the right to them only survived during the Mahomedan Government and up to the Company's time, through the practice of opening every succeeding jummabundy account with an entry of the remissions granted in the preceding Fusly, and these entries are the only written authorities for the present practice.

11. The accounts of Fusly 1211, the first year of the Company's Government under Mr. Lushington's management, do not shew that he granted the full remissions now given and when remissions are granted, on what account, is not always stated; in some villages there are no accounts of Fusly 1211, and in others there are three and four copies of Fusly 1211 jummabundy accounts, not one of which agrees with another; in Fuslies 1212, 1213 and 1214, the revenues were collected much in the same way as under the Mahomedan Government.

12. The jummabundy accounts of Fusly 1215, 1216 and 1217, are those which are chiefly relied on, in support of the present system of granting chatoorbagum; the accounts produced certainly do shew that the deductions were made, but I doubt very much that they were sanctioned; these accounts bear no signature and could be forged to any extent; the accounts shew the lands cultivated, and their assessment and puttahs for the full amount of tax were issued to the ryots, all that was required to be done to prove the right to the deduction, was to write at the commencement and end of the account (which is nothing more than a loose cadjan leaf,) deduct Mahajanums $\frac{1}{4}$th or $\frac{1}{3}$ths as the case might be, so that forgery was very easy; but even if the curnom did so really make out his account, there is nothing to shew that such was confirmed and the amount entered in the puttahs would not correspond with the jummabundy account.

13. One reason I have for doubting the practice is, that before the Company's time the poonjah lands were neither measured nor assessed, they were either in each village rented in a lump at a fixed payment, or a discretionary tax was laid on the whole cultivation and collected from the head inhabitants, who sub-divided it at their pleasure. Mr. Lushington, in Fusly 1212, commenced a survey and assessment of the cultivated poonjah lands, so distributing the usual payments over the different classes of lands that the poonjah tax was not to fall below what was regularly paid; if he had allowed the deductions now given, they would have brought his poonjah tax below the collections made by the Nabob's servants, which was what he steadily avoided; he wanted to get as much as they did; this survey was not completed till Fusli 1215, and Mr. Cochrane even raised Mr. Lushington's rates, by adding the village expenses which were again struck off.

14. I believe that the present practice is what Mr. Cochrane alludes to, where he says, he found some of the head inhabitants withholding part of the tax and levying extra rates from the poorer classes which he would not allow, and he certainly issued his puttahs for the full amount of the assessment not only to the pungalies for the land which they cultivated, but also to the poonjah and tree holders on whose property the pungalies now obtain chatoorbagum.

15. If Mr. Cochrane sanctioned the present remissions, I don't understand why he did not shew them in his puttahs, or why he should say in a letter to the Board that he would make every person pay a certain sum for every chain of the class of land he cultivated and have every field numbered and the rent of it permanently fixed.

16. On the 4th July 1808 or Fusly 1217, Mr. Hepburne reported he had in all the talooks except Streevellypootoor upheld Mr. Cochrane's rates.

17. The following Fusly the district was rented and continued to be so till Fusly 1235, when a ryotwar settlement was again introduced, framed on the accounts of Fusly 1217.

18. In all the early correspondence relating to the settlement of the district, there is no allusion to any villages having a right to a favorable remission of the poonjah tax; in the villages in which it is now given, no addition is made after the deduction of chatoorbagum, in the way of extra tax, such as waree vuttum, &c., all such have been discontinued since the rates were fixed in Fuslies 1215, 1216 and 1217.

19. Chatoorbagum is not allowed on the nunjah lands and the favorably assessed lands of that sort are not extensive. The produce of the nunjah lands was always divided in the thrashing floor, between Government and ryots, and when a favorable division took place, it was on some admitted plea which has since been confirmed; the extra cesses imposed, such as nelawaree, &c., have since been struck off and there is no practice for the issue of puttahs for these lands shewing the full amount of the assessment and a favorable rate being afterwards deducted by the village officers in favor of certain parties.

20. Palmirah trees are assessed and chatoorbagum or nadacoor, as it is sometimes called, is granted on them according to the rates established in Fusly 1217, in the different villages—the same irregularity in granting it prevails, as in the case of the poonjah lands; where it is granted in pungaly villages and the deduction goes to the pungalies, it must be looked upon as a deduction allowed them in lieu of sawmybogum, but where nadacoor is deducted in the puttahs of the Shanar proprietors and the deduction goes to them, it should be looked upon as a reduction in consequence of the rates having been considered too high and the accounts prove it to be so, and this deduction is entered in the puttahs.

21. The extra cesses, called waree vuttum, &c., which were added on after the chatoorbagum, &c. had been deducted, were reported on by Mr. Bird, in a letter dated 5th September 1855, and their collection was ordered to be discontinued in Extracts from the Proceedings of the Board of Revenue, dated 6th May 1857 and 24th September 1858, and their collection has been discontinued since Fusly 1268.

22. When ryotwar puttahs were re-issued, in Fusly 1235, in all the villages in which a reduction on account of chatoorbagum, &c. could be shewn, by a reference to the accounts of Fusly 1211 and 1217, parties started forward asserting they were the owners of all the lands and trees and claiming puttahs in their names, because by this means they could appropriate the chatoorbagum; in such villages where the lower caste cultivators had no spirit, the puttahs were given to the claimants, and the full Government assessment is since collected by the meerassidars from the occupiers who get no proper receipts for their payments, and are often called upon to pay more than the proper tax due on their lands, and the puttahdars appropriate the chatoorbagum and these puttadars sell or mortgage their shares and the right to the reduction of the revenue to persons of any caste; but this practice has been disallowed.*

* Board's Proceedings, 10th November 1851, Rule 4.

23. In some of these villages, the non-puttah payers have been so defrauded that the only way they can be got to pay, is by letting them pay direct to the tahsildar of the talook who gives the receipts for payment, and the curnoms give the payer, what is called in this district, a poolly teerwah or list of the tax due by the individual.

24. Sometimes it will be found that the puttahdar pungaly has got rid of the whole or most of the land in his puttah, but he keeps up the puttah as he gets chatoorbagum on it, the party in possession is not allowed a puttah because the puttahdar cannot be brought to consent to the transfer, and without the consent of the puttahdar it has hitherto, been considered improper to change the puttah and when an attachment for arrears occurs in such a case, the puttahdar's house will be found empty, and at last the occupier of the land pays, to prevent the inconvenience of his crop or land, which is his own, or which he perhaps has purchased, being put up in auction.

25. It is my belief that in some villages, some of these puttahdar pungalies are myths, as I know that in suits under Regulation V. of 1822, against the whole of the pungalies, I have failed to obtain the appearance of some or to trace their residence.

26. In some of these villages the pungaly puttahdars would not pay the assessment, and the occupiers refused to pay without puttahs; in such cases, puttahs have been given to the occupiers, but the chatoorbagum goes to the pungalies as in the case which has called for this report; of course, as the people get independent and enlightened, and know that improper modes of collecting the revenue cannot safely be resorted to, they say chatoorbagum is due on the puttah and refuse to pay it; the only way then that the pungaly can get it is by getting it made to appear as an arrear of revenue and so collected.

27. In some of the villages in which the only way of collecting the revenue was by giving puttahs to the non-pungalies, as a sop to the pungalies, the Collector, who originally issued the puttahs as stated by Mr. Mayne, in his letter dated 8th May 1858, made an entry in them to the effect that the puttahdar had no right to sell, mortgage, or in any way dispose of the land entered in the puttah. Two Fuslies ago, one of these ryots complained to me that for 20 years he had refused his puttah on account of this entry, that he would not admit its propriety as he had inherited his land from his father and held it as his own property, which it virtually was; and as I considered that as Collector of the revenue, in my bill for it, I was not at all authorized to make such an entry, I struck it out of his and all the puttahs I could find, referring the Bramins, who came vociferating at my injustice, to the Civil Courts.

28. When the non-original pungaly puttahdars are simple people, who have perhaps bought a portion of the pungalies' lands, the puttah given them is for the full amount of the assessment and they should have chatoorbagum allowed them as having become pungalies, but the curnom fully collects from them and will not collect their portion of the chatoorbagum from some friend, thus giving that friend, for a consideration doubtless, double chatoorbagum. I had such a case of fraud before me in Allencolum, a $\frac{1}{4}$th village to the extent of 57 Rupees, only last week.

29. I found another irregularity in the village of Soorundy, a $\frac{1}{4}$th remission village, the ayacut accounts shew a portion of the village belonged to Bramin pungalies and a portion held by Shanars, the head of the Shanars always had a single puttah for the whole of their lands, they payed through him, but the chatoorbagum went to the Bramins, a Missionary bought a portion of the pungaly's land and thus had a right to share a portion of the chatoorbagum allowed on the Shanar's lands, but he is allowed only chatoorbagum on his purchase and though he purchased a portion of the Shanar's land from a non-puttah Shanar and has got a puttah for it for the full amount of the poonjah assessment, chatoorbagum is deducted from it and given to the Bramin pungalies.

30. In a village in the Sauttoor talook in which chatoorbagum is only given on a Bramin's own cultivation in the proportion of one-fourth, I discovered a very influential Vellala or Soodra holding his land in the name of a Bramin for the purpose of getting the remission, and there are doubtless many such cases.

31. As the system leads to so much fraud and unfairness, it ought to be no longer allowed, and the full tax levied at once on all land and trees, except in those cases in which it can be fairly proved that the reduction was made on account of the rates being too high and in those cases the puttahs should be for the reduced rates only, and an investigation should be made to ascertain who are bonâ fide owners and the puttahs given to them, leaving claimants to establish their rights in the Civil Courts; but the value of land and trees and their produce has so greatly increased that probably the full rates would not be found too high.

32. If it is thought unfair to suddenly deprive the recipients of an allowance they have long enjoyed, it is only completing what the Government have already begun; chatoorbagum was allowed on the vaunpyre and nunjah mail poonjah cultivation, but those taxes were abolished and nunjah rates ordered to be levied, the pungalies lost that chatoorbagum without any consideration being given to their claims and they never made an objection, knowing that the Government has a right to tax or remit a tax at their pleasure, they got it on garden lands and on a 2nd crop on poonjah lands, but now the poonjah lands, by the digging of new wells, are turned into gardens and they only get it on the poonjah tax and the 2nd crop poonjah tax is remitted; the doing away with chatoorbagum would be no hardship to the present payers of the full assessment and as the recipients of it are almost all owners of the nunjah lands, they will receive more than an equivalent if the proposed reduction of the nunjah assessment, by taking only at the oloongoo prices, instead of the selling prices, is carried out.

33. Mailvypoo, is a fee paid to Government on maniums and inams called in other districts, I believe, jódages; it is deducted from the amount of chatoorbagum in 12 villages in the Vullyoor talook, and four in Nangoonairy talook, in none of the other villages in which chatoorbagum is allowed is it deducted; in those villages the items of "nelawary, yavany," &c., which were of precisely the same nature with mailvypoo, and which have since been struck off, were added to the balance remaining to Government, after the chatoorbagum had been deducted from the amount of the beriz, the result in both is precisely the same.

Mailvypoo.

	Rupees.
Tax.....	100
Chatoorbagum...	25
Mailvypoo.....	5
Amount of chatoorbagum allowed.	20
Deduct it from tax.	80

Yavany.

	Rupees.
Tax.....	100
Chatoorbagum.....	25
	75
Add Yavany.....	5
	80

34. The reason given by Konary Row, the Deputy Collector of Coimbatore, who was sheristaar, for the retention of the mailvypoo, is that its continuance was necessary, in order to make up the proper amount of tarum tax which should come to Government, but this only shows that in those villages too much chatoorbagum was allowed.

35. Mailvypoo does not appear in the puttahs, the levying of it and its distribution is arranged by the curnom in the taluq jummahbundy cutcherry; after he has settled what amount the Government tax is to be, and how much chatoorbagum is to be allowed, he enters the amounts determined by him, in each puttah, of course by this method, room is allowed to defraud either Government or an obnoxious ryot, and if any complaint is made, it is next to impossible to discover where the fraud has occurred, and the curnom gets out of it by saying he accidentally omitted such a petty item in one puttah, or accidentally added too much in another; in fact,

this mailvypoo is held as a reserve fund for the curnom to add to, or deduct from, his account as he pleases when any difficulty occurs or explanation is required.

36. It has been with the greatest difficulty and only after repeated contradictory statements made by the sheristadar and different goomastahs, and after comparing and examining accounts and making enquiries of curnoms that I have been able to get the above explanation on the subject of mailvypoo. If it is determined to strike it out of the accounts like the other extra cesses of nelawary, yavany, &c., its abolition will only cause a further loss of revenue, the right to the present alienation of which is already very doubtful.

—

Enc. 1.

Abstract.—List of correspondence regarding Chatoorbagum.

Exd. J. Tulloch.

Enclosure No 1 in Proceedings of the Board of Revenue to the Chief Secretary to Government dated 23rd Feb. January 1860 No 945.

E 442/60.

Letter from the Agt Collector of Tinnevelli to the Secretary to the Board of Revenue d/ 28 Oct/59 No 456 - respecting of certain remissions of the assessment called Chatirbhagam -

Memorandum

called Letters Patent -

fixed rates of assessment - The fixed rate, it appears, is entered here as the pattah, but the remission is afterwards deducted

in the lump from the settled demand on the village.

Chatirbhagam. The remission is called Chatirbhagam, the proportion rate of the deduction varies in different cases. The total amount of remissions commanded under this term is about 39,000 rupees yearly, but of this sum

ab

about 15000 Rupees applicable to the not so much an indulgence, as a reduction of assessment considered to be excessive. The amount of Chaturbhagam property is therefore only about 24000 Rupees yearly. × * Bd. Rev.

2. These remarks were considered the notice of Government in 1851, and it was then ordered that the Inamdar's tenures should be left untouched until the general Survey; but that the holders should not have power to alienate them. The subject came under notice again early in 1859, in connection with an action brought against the Collr. of Kaira by Kasidas and others, claiming Chaturbhagam remission. The claim was considered invalid, but the Bd. promised to submit further information on the general subject of Chaturbhagam tenures in Gujarat, and the Govt. desired that the Report should be field, stating that they practice relating to it appeared to be very complicated, and well suited to promote corruption among the subordinate Revenue servants. × The Bombay present Proceedings are in reply to that requisition, and it is accompanied

× May 12/59 No. 654.

accompanied by a long Report from Mr. Lennon, late Acting Collector of Limavelly. ——

3. —— Mr. Lennon enters at some length into the origin of these tenures, of which it is only necessary to say that he differs from the former Collr. Mr. C. Bird in regarding them as personal, while Mr. Bird held them rather to be official or in a measure for service. The former seems to me to be the more probable view. The present condition of these tenures is in much confusion. In many cases the holders of the land

is a different individual from the person who receives the Chatuthagam remission from the owner. In other cases proprietors of land have sold the land, reserving the Chatuthagam right.

A further source of confusion and uncertainty as well as of fraud, is that the

the remission is not shown
in the pattah for the land,
but is deducted in the lump
from the settlement of the village,
and then distributed among
the entitled ryots.

4. Mr Lewin's record
-mends that the remission should
be wholly abolished at once and
argues that there would be no
injustice in that course. He
details various cases of fraud
by Karnams in connection
with Chatirbhagam, poor
and ignorant ryots being
usually the sufferers. The Bd do not

accord to this proposal. They
think that the Chatirbhag and
pruneevaram proportion should be
allowed to stand as fixed by the
Act for lands subject to both
entirely and the survey, and that
where they prevail conjointly or
separately from the land, they
should cease at the determination of the
present settlement.

5. A part of the pruneevaram
proportion included the emoluments
under the general term Chatirbhagam, and commonly put down at
24,000 Rupees on the ordinary
Tirangasi of which the Inam
being a remission of a certain
percentage of the assessment
will hereafter be held by Brahmins. The
Board recommend that there
diligence should be allowed for
the present, but to be discontinued
entirely at the Survey, and that
it should cease also with regard
to lands passing from a Brahmin to a

and another could ...

... The information in the papers before Government being imperfect, I am directed by the Master to forward the said papers and to desire that such particulars may be collected and the Quarterly Returns of the Parish in their various points. The Board do accordingly direct the several Surveyors to make the requisite enquiries at their respective Districts. The information thus collected does not by any means stand upon the Parish Books, but the contrary is frequently the case, and previous to the Collector's making his Return, he is obliged to have recourse to the Surveyors who have been employed in the Parish, and who alone can give the necessary information. Although this Parish is not complete, yet there are some points of the Return brought forward by the Board on which orders may now be issued. ...

... With regard to the Christening Register, as described in Paragraph 3 of the Minutes of the Committee recommending the immediate substitution of the Board's proposal, that the Churchwardens should attend at the Parish Vestry, and there enter such Births separately from the Parish Register, it should cause on the part of the

13th Prop. P.M.

the present Subscriptions have
to be both principal & Interest
bequeathed & made a property
on the Right Honble the Earl
Holdernesse for the Inhabitants
their Heirs, and assigns & that
it must be left entirely
where it is Subscribed for
the Lands in a Joint Stock
is quite an Illegitimate species of
property, and has no Claim
concerning the Government, but
only the Interest and the
8 Shillings in the Pound
Gillum & the Christenbegging should
not be calculated, but should
be dealt with as presumable
Arrears have been charged
on a general Revision of Accounts
with regard to the present demand
Mine the Christenbegging to
be regarded in the present de-
cision with this, not to be
received under Diligence against
each of similar Nature

[illegible]

[illegible] Property desirable,
however that an accurate per-
-cent of the Christenbegging
might be demanded, and
as Interest upon the
Principal, wherever Chris-
-tenbegging prevailed in Common
and in Church, it should be
entered in the Subscription Book
where, and not, as at present
the Subscription Book
Gillum & the Christenbegging
for the Interest of the
Gillum Book.

[illegible] Subscriptions present
Christenbegging, it does not ap-
-pear that any certain Rule
for calculating it, as certain
It should be explained in the
said Condition to all the persons
or a general Revision of the Ac-
-counts [illegible] be done
with Care and Attention to the
Gillum Book, and to the
Christenbegging, as per
-duction of Arrears and Gallings
Book of the Tenants receiving

Jaigjairi
land.

The pensioning & dismissing
of three pensioners, one of
these given as the reason that
the superintendent should
be highly remunerated, one
view was the Hereditary system,
Patwaris &c. It does not appear
whether these pensions were
given in good faith, but sup-
posably they were not. It would
not, however, be right now to
withdraw them unless where
clearly wrongful. They must
however to be considered hereafter
under the proper heads and
it would be a further improve-
ment to get rid of them only
the account is tiresome, as has been
done with the permanent pre-
sidencies in Bellary.

The land-tax called Peis-
kushy or Fixed Jeyt Revenue
on lands enjoying Circar bargain

&c &c

was returned by the Board in Para
12 and by the Collector at more
length in Paras 33 to 36, to which
I refer for any information which may
be thought desirable on the
present abuse. Some opposition
to the Board's proposal to abolish
the Jaigjairi Inams, on the ground
that they were granted for
public purposes, and that
the Government would be
bound to provide for the
expenses out of the general
revenue, if the Inams were
resumed.

I see no hope of more information being
obtained regarding these Chaturbhogum Inams
than what is now before Govt. They have evidently sprung
up in a haphazard way - partly as alienations to an overlord
of peshcush - partly as an indulgence to landowners of a par-
ticular caste & partly as an honorary remuneration to
village dignitaries. The ignorance about them shows that
they have no real or permanent source of existence - their
continuance seems to me at the discretion of Govt, by whose
order a portion of them has been already abolished, as
shown in Mr Jennings letter, and I consider that they
ought all to disappear when the Survey & Assessment is
introduced. - Meantime I would deal with them as
proposed at end of P10 of Board Proceedings.
- With reference to the remarks on Jaigjairy (viz a percentage re-
mission to Brahmin & Mahomedan ryots) in Pg of the Rev.
Secretary's Memo, I would observe that in Street Circar

Inam

Memo

Ch Chaturbagam remission
in Tinnevelly.

Uniformity was entirely got rid of when the assessment of the District was reduced & I believe that the same done in Arcot. A similar equally limited & unreserved course should be followed hereafter as the principle of a true Assessment is that it should be on the land, without reference with the exception of produce grown or with the cost of the cultivator. There remissions are open to great objection and it is quite at the discretion of Govt to continue or abolish them.

As recommended in Pll of the Revenue Secretary's Memo the Board should be instructed to have the Madras Plan of taxation placed on a clear & defined footing, instead of leaving it longer to the Carnatic

6 Dec/60

Stokes

Elt

In the absence
Revd Mr Hill
Pt

10 Nov 1860 8 Dec/60

Origin and nature of Chaturbagam-

The Secretary has decided that Chaturbagam should be considered under three heads which include remissions quite distinct in their nature.

1. Reduction of assessment where too high.

Such permanent reductions of high assessment, when granted, whether it amount on dry land or not? &c.

2. Tirvaram, or remission to Brahmins.

What is the proportion of the remission; and what classes allowed, viz- to Brahmin only, or to Mussulmans also: in how many villages; on what lands, dry, wet, or all? on all the land that the favored classes may hold or take, or under any restriction as to extension to new lands?

3. Special local remissions of a certain proportion of the assessment.

The terms of this remission viz- whether it extends to all the lands in certain villages, or only to the lands of certain classes of cultivators, or certa

families or of the inhabitants in how many villages, and what is the proportion of Remission.

The data from which a full answer to these particulars are sought to be given are scanty, such distinctions being not usually noticed in the various reports.

Jamabandi Report for Fasli 1244 of 12 Oct. 1835 para. 77

Mr Elliot, formerly Collector of Trichy, deducted under the head of Chatterbagam, Rs. 19,907-0-0 of the collections "Compensation to the village inamdars" or "Kara". "They are certain proportions, one-third, one-fourth, or one-fifth &c. of the Peishcush of certain villages," but he did not say why it was granted. In the statement given in the same paragraph, the amount put down as "compensation &c. to the village inamdars" is Rs. 41,311-0-4, but it is explained below that the difference between this sum and the 19,907-0-0 above mentioned is derived from fixed and variable inams of these individuals enjoy-

Coll. of B. 22 August 1837. para 7.

In a letter from the same Collector on the subject of improving Police he alludes to certain inams existing in a large proportion of the villages in the Districts, in the possession of Maharajahs Muraidars, and enjoyed in some cases as privileges, and in others as Zeyagam advantages or for other purposes; the value of these is estimated at more than Rs. 50,000- It is very likely that in this was included the Chatterbagam now under consideration, but no details are entered into-

22 May 1837. No. 110. see S.C. 27 Oct 51. No. 1055. R.D.

In reporting upon all the favourable rates of assessment in Trichy, Mr Bird (para 4) brings to the special notice of the Board certain deductions amounting to Rs. 39158, and "these mostly in favor of Brahmins." The details of this sum are found in "Account Particulars A", enclosure to the foregoing letter; the deductions are made under different heads. For instance, out of the sum mentioned above Rs. 8525 are deducted under the term "Kudiwaram" and "Kadimai". the latter having reference to Palliyams: Rs. 6235 as "Remission from the full assessment in consequence of its exorbitancy" and the remaining Rs. 24100 (nearly) as

"Rupajet or favorable assessment" originally granted, Mr Bird was deputed, for the purpose of conferring dignity on the office of Inspector of the village.

Though not quite clear, it ought not be impossible to identify these decisions with those proposed at the head of this paper; as

(1) "Remission from the full assessment in consequence of its exorbitancy" = Mr Bird's letter / Mr Bourdillon's memo "Reduction of assessment where too high" = Rs. 6235-7-2

(2) "Extirpation Radicale" = "Vingtaine" or remission of 5 annas = 8825"8"1

(3) "Rupajet or favorable assessment" = Special local Remissions in certain portion of the assessment = 24097"4"3

Rs. 39158"3"6

This sum divided under the proper heads classes as follow

Poonjah	17064"9"0
Bangajet	679"7"9
Jofe	1578"13"7
Palmyras	19835"5"2
	39158"3"6

10

or as follows

Items	1st Head.			2nd Head			3rd Head		
	Rs	A	P	Rs	A	P	Rs	A	P
Poonjah	0	0	0	86	13	4	16977	11	5
Bangajet	0	0	0	160	4	10	519	2	11
Jofe	119	6	3	69	15	5	1389	9	8
Palmyra	6116	0	11	8508	8	3	5211	12	0
Total	6235	7	2	8825	5	1	24097	4	3

It will be observed from the foregoing that both (1) "the Reduction of Assessment where too high" and (2) "Vingtaines" or remission of 5 annas - come principally under the head of Palmyras: and (3) "Special local remissions in certain proportion of the assessment" principally under "Poonjah"

It will also be observed that no deduction is made under the head Punjah.

Account No. 24 entitled "Remission on account of Deficiencies &c. Sanctioned in the Tuneredy Jamabandi report for Fasli 1264. contains an item (No. 4) of "Enam & Mirasidars and Shahajanums amounting in that Fasli to Rs. 70386-5-5 or Rs. 31"3"6 in excess of the preceding Fasli; this increase it is observed (para 48)

Jamabandi Report for Fasli 1264-65-855-856 Pages 313-314

"was chiefly occasioned by an increase
"in cultivation on which this item depends"

This variation as regards the actual cultivation is noticed, because the item under consideration viz. Chaturbagam, is probably included in the above circumstance.

From Fasli 1265, accounts of a different form were furnished with the jamabandi reports.

The following figures have been extracted from the Tuccully Jamabandi Reports for Faslis 1265 & 1266.

From statement No 6.

	Items	F. 1264 Kh	A	S	F. 1265 Kh	A	S	F. 1266 Kh	A	S
Remissions as printed Volumes of Jamabandi Reports for Faslis 1265-1266- Pages 187-189 and 188-189- respectively	1 Chaturbagam Panchamkiva &c. Peyayet	28031	6	6	29024	3	8	28319	3	8
	2 Remission of ½ or ¼ town on lands cultivated by Muniadars & Brahmin Caste									
	3 Ardamanijam or remission of moiety of the full assessment	6337	14	-	6060	8	4	6590	15	10
	4 Zofe	9519	8	2	5704	14	8	7822	4	11
	5 Palungies	2153	13	6	2974	11	9	3076	15	2
		23388	7	6	37805	9	8	41881	12	10
								87792		

These are entered, because each may contain a portion of the so called "Chaturbagam" item No 1 from its name 2 and 3 refer

* A/28 & 29 of 1807 Pp-457.

reference to para 2 of Mr Lewin's report and 4 and 5 with reference to the Tuccully jamabandi reports for 1266, wherein they are mentioned as Inams in Zofe and Palmira trees, "composed of the customary deductions on account of Chaturbagam &c-" as well as other deductions on other grounds-

The whole of it cannot be taken as Chaturbagam, because the sum total has exceeded that entered in "Account particulars A-" enclosure to Mr Read's report of 1807.

The increase under head No. 1. in 1265 is put down as "a true increase" and the decrease in item 2 and 3 for the same Fasli "to a failing of cultivation". And an increase in item No. 2 for Fasli 1266 "is attributable to an increase in the dry cultivation," the extent of which this item varies year by year-

f. 32. at page 189 of the printed Volume

⊕ f. 29 of the report for 1265. at page 189 of the printed volume

f. 27 of Jamabandi Report for 1266. page 189 of the printed for that year.

⊗ From this para it also appears that "deductions from the "lands of Munjah lands" are included under head No 1. "Chaturbagam &c." It has been shewn above that in the Chaturbagam reports

No 10460

Proceedings of the Madras Government
Under date the 16th May 1861
Read the following Rep

Submitting with Bd's remarks a letter from the Collr of Tinnevelly reporting on the origin and meaning of certain remissions of the Assessment called Chátúr bágam.

Collr's letter Vide 4.

Board's Proc. dated 23rd Feb. 1860 No 1457

There are in the Dist of Tinnevelly certain favorable tenures appertaining to certain lands, by which those lands are held at lower than the fixed rates of assmt. The fixed rate, it appears, is entered every year in the puttah, but the remission is afterwards deducted in the lump from the settled demand on the village. The remission is called Chátúrbagam, though the rate of the deduction varies greatly

on by Mr Bird. no deductions on account of unjah were made. it is evident therefore that the head No. 1. contains other deductions than Chaturbagam proper.

It is to be regretted that no letter can be written in reply to the queries proposed at the head of this letter with regard to Question 1. it may be said that such permanent reductions were neither on dry land or wet but chiefly on palmyras — and amounted to Rs. 6235.

Question 2. No wet land touched. and very little dry: chiefly palmyras.

Question 3 — no answer.

392 is mentioned as the total number of villages affected. but no distinction is made of the particulars of each.

Clerk

C10 Nov. B 13 C 8 May 61.

in different cases - The total amount of remissions coming under this term is about 3,0000 Rupees yearly; but of this sum about 15,000 Rupees appears to be not so much an undue reduction, as a reduction of assessments considered to be excessive: The amount of Chátúrbágam proper is therefore only about 24,000 Rupees yearly ——

× 1/3d Pro. Jun

2. —— These tenures came under the notice of Govt. in 1851, and it was then

ordered that the favorable tenures should be left untouched until the general survey; but that the holders should not have power to alienate - The subject came under notice again early in 1859, in connection with an action brought against the Coll. of Tinnevelly and others, claiming Chátúrbágam remission. The claim was considered to be invalid; but the Board of Revenue promised to submit further information on the general

general subject of Obstructions in Tunnelly Tenures in Tunnelly, and the Govt desired that the Report should be full, remarking that the practice relating to it appeared to be very complicated, and well suited to promote corruption among the subordinate Revenue Servants. The Bd present May 12/3 qd & Ex

Riggs. are in reply to that requisition, and this accompanied by a long Report from Mr Lennox late Acting Collector of Tunnelly.

Mr

3 ..... Mr Lennox enters at some length into the origin of these tenures, of which there only necessary to say that he differs from Mr Perrier, Collector Mr C. Bird in regarding them as personal, while Mr Bird held them to be official or in a measure for service. The present condition of these tenures is in many cases the holder of the land is a different individual from the person who receives the Rents being in consequence upon it the cause of this being sometimes withheld of the Revenue Officer in Savings land left waste by the owners, to be cultivated by another

ryot

right, but subject, however,
the Chaitinbagoun ee-
mission to the owner.
In other cases proprie-
tors of land receive gold
the land, reserving the
Chaitinbagoun right.

A further source
of revenue under this
family, as well as of provid-
es as above noticed, that
the Government is not
chargeable with the outlay
for the land first re-
claimed in the Sunder-
bunds, the settlement
of the village, and then
distributed among those
entitled

Pasng

entitled to it.

Mr Lewis per-
commends that this re-
mission should be strictly
abolished at once, and
argues that there would
be no injustice in that
course. He denies cases
of fraud by Karindars
in connection with Chai-
tinbagoun, and says land-
rent ryotwary would
the sufferers. The Board
do not assent to this pro-
posal. They think that
the Chaitinbagoun fee,
moreover, proper, should
be allowed to be trans-
ferred with the land,
that they should cease
entirely at the survey, and
that where they are now
enjoyed separately from
the land they should be

cease

cease at the close of the present year.

5. That part of the revenue derived from the rent of property, under the general term Chaukeebrigam and coming partly under the 24,000 Rupee ordinance, and partly of other districts, being remitted of course, a certain percentage of the revenue from lands held by Brahmins. The Board recommend that this indulgence should be extended for the present, but should cease entirely at the survey, and that it should cease also on lands passing from a Brahmin to one of another caste.

Though

6. Though the subject is not complete, the Govt. Select. do not think that any information in addition to that which is now before them, can be obtained. The questions in question have arisen chiefly from the haphazard way partly as allowances to an overtax of assessment, partly as an indulgence to landowners of particular caste and partly, perhaps, as an honorary remuneration to village dignitaries. The ignorance about them shows that they have no real or permanent existence. Their continuance is therefore at the discretion of Govt. by whose order a portion of them has been already abolished, as

shown

shewn in Mr Levinges letter.
The Governor in Council re-
-solves therefore that when
the Survey assessment is
introduced, these remissions
must disappear. Meanwhile
they will be dealt with as
proposed at the end of
Pr. 10: of the Boards Pro-
-ceedings under review.

7. Tazgari differs
from Chaturbagam, in
as much as it is not a
Remission on certain lands
but to cultivators of a certain
Class. The principle of
Assessment is that it
should be on the land
without varying with the
description of produce
grown or with the caste of
the Cultivator. Remissions
of this nature are open to
great objection, and it is
quite

Bd Proceedings Para 11

quite at the desire to of
Govt. to continue or abolish
them. The best course will
be to treat them in a man-
-ner as decided and ob-
-served as has been adopted
with the Chaturbagam. i.e
to get rid of them when the Sur-
-vey takes place. Pending
that measure, they should
be disallowed, whenever
transferred to other parties.

8. The item called
Bidraipsee, a kind of fee
levied on land enjoying
Chaturbagam, as noticed
by the Board in Para 12 and
by the Collector above
Ought to in Paras 33 to 36, is
evidently an impost which
in its present state gives
openings for much abuse
No reason appears for
abolishing it, but it
ought

ought to be fixed, and
no longer to be left as at
present to the pleasure
of succeeding Wardens
will not place it on
a clear and defaced
footing —

Copies. Boards of Revenue Customs
Accountant General
Comb Auditor.
Sr. J. Rw Settlement

Revenue 1861 Depart.
of Govt for May
No 1040

To the Madras Govt
Dy 16th May 1861

Order that the Reimbursement
called Chattirbagam allowed
in the District of Trinomelly
should be abolished when
the Survey Assessment shall be
introduced and till then they
shall be disallowed whenever
transferred to other parties.

No 124 & 125.