

MADRAS RECORD OFFICE

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 462

Press

~~Mis.~~

290.291

Dated 20 - 2 - 18 61.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th February 1861.*

No. 290. Read the following Proceedings of the Board of Revenue, dated 29th November, 1860, No. 5,559:—

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Vellum, 31st August 1860, No. 280.

SIR,

1 With reference to the orders of the Board of Revenue under date the 1st June, calling for a further report on the Petition of Hari Ráu, Mirásdár of Sharamangalam, I have the honor to state as follows.

2. As regards the cutting of the new channel for the supply of the Sharamangalam Tank, adverted to by the Petitioner in paragraphs 2 and 4, it appears on reference to the records that towards the close of the year 1850, Petitioner requested to have the channel dug. The Tahsildár inspected the locality and having found that the work was feasible sent in an estimate in the usual manner. It was then, however, too late in the season to undertake the work, and Hari Ráu was informed that it would be carried out in the ensuing year. Hari Ráu, however, requested permission to carry out the work himself at once, on condition that on its completion it should be examined by the Government Officers and the value of the work as then to be ascertained refunded to him. This was acceded to and ultimately the work was paid for according to his own request.

3. In the 4th paragraph of his Petition, Hari Ráu gives a statement showing the standard Jámabandí, the actual outturn, and the difference for some years. But the standard gross produce as given by him in column 2 it is to be observed is for the whole Dittum land whilst the actual outturn has, of course, reference to the cultivated portion. In such a comparison, the difference must necessarily be very striking. In the accompanying statement the total Dittum, the actual extent of cultivation in each year with its standard produce, and the actual outturn together with the difference or loss are exhibited. From this it will be seen that since Fasli 1262, the first or experimental year, a considerable portion of the Dittum has not been cultivated in each year; that on the cultivated part whilst the aggregate standard gross produce during the seven years embraced in the statement has been 3,967 Cullums, the actual outturn has been 2,643 Cullums, the difference 33 per cent. The loss is thus certainly great as far as the *grain* result is concerned; but looking to the money value of the produce during the period under notice, we find that whilst the standard demand on the actual cultivation has been 868 Rupees the actual Jámabandí, i. e. the Government share of the produce yielded, converted into money at the current price has been 915 Rupees. This has been owing to the high prices which have prevailed of late years, but which perhaps cannot be expected to continue at least to the same extent.

4. The wet assessment now complained of was fixed by Mr. Grant, when Special Assistant in 1851, and was approved of by the then Collector, Mr. Bishop.

5. There is no doubt that the soil of the village is exceedingly poor, but the question to be decided is whether, if the land in question is to be held and assessed as irrigated land any

* *Dependant on the falling rain.* and what reduction can be properly made. The Mánávári* assessment of the land before it was brought under irrigation was Rupees 3-10-6. The Pachul† rate fixed by Mr. Bishop is Rupees 10-15-10, the difference, Rupees 7-5-4, being the charge for water. This is much less than the sanctioned water tax for this District, viz., 12½ Rupees a Velí, to which the Petitioner's land would be liable if it was retained as Mánávári, and he chose to pay for the water in those years in which it was used. I do not, therefore, see how the very moderate charge of Rupees 7-5-4 for water as above explained can be still further reduced for any land worth irrigating, and here I need

only refer to the recorded fact that "the universal testimony of all the gentlemen connected with the Survey and Settlement who had made the closest inquiries on the subject went to prove that the gain by the use of irrigation is very nearly the same on land of all qualities, however differing in natural fertility." The prayer of the Petitioner is to reduce the assessment to 5½ Rupees which is the present rate for Punja land in the village. The effect would thus be to place irrigated and unirrigated land on an equality.

6. As much of the Dittum land is left waste every year probably from the irrigation not being sufficient, the Petitioner might be allowed to hold as Punja or Mánávári such portion as cannot be irrigated retaining under Nanja only what is within the reach of the water newly provided.

7. On the whole the land seems certainly badly off with the present assessment, but under the circumstances above explained, I do not see what remedy can be applied without departing from the principles of assessment which obtain in the rest of the District.

8. I would only in conclusion observe that the channel above alluded to irrigates other villages besides that of the Petitioner. His request, therefore, to be permitted to pay back the amount expended thereon cannot, I submit, be complied with.

STATEMENT showing the Total Dittum, the actual extent of cultivation in each year with its ENCLOSURE

Fasli.	Description of land.	Dittum or standard extent of land.	Actual cultivation.			
			Extent.	Standard gross produce.	Standard Beriz.	
		1	2	3	4	
		V. M. G.	V. M. G.	C. M. $\frac{1}{64}$	RS. A. P.	
62	Irrigated Mánavári	28 0 21	15 10 88	623 1 32	136 9 0	
		12 2 3	8 5 56	140 3 32	30 10 10	
	Total...	40 2 24	23 16 44	763 5 0	167 3 10	
63	Irrigated Mánavári	33 3 21	22 0 0	1,023 0 0	223 12 6	
		12 2 3	8 0 0	145 4 0	31 12 8	
	Total...	45 5 24	30 0 0	1,168 4 0	255 9 2	
64	Irrigated Mánavári	25 17 18	18 0 0	882 0 0	192 15 0	
		12 2 3	4 0 0	72 8 0	15 14 4	
	Total...	37 19 21	22 0 0	954 8 0	208 13 4	
65	Irrigated Mánavári	30 2 18	18 0 0	882 0 0	192 15 0	
		12 2 3	4 0 0	72 8 0	15 14 4	
	Total...	42 4 21	22 0 0	954 8 0	208 13 4	
66	Irrigated Mánavári	30 2 83	5 0 65	246 10 0	51 0 0	
		12 2 3	2 5 0	40 9 32	8 14 9	
	Total...	42 4 86	7 5 65	287 7 32	62 14 9	
67	Irrigated Mánavári	30 2 83	4 0 0	196 0 0	42 14 0	
		12 2 3	1 10 0	27 3 0	5 15 4	
	Total...	42 4 86	5 10 0	223 3 0	48 13 4	
68	Irrigated Mánavári	30 1 83	2 6 83	114 9 0	25 1 8	
		12 2 80	0 10 0	9 1 0	1 15 10	
	Total...	42 4 63	2 16 83	123 10 0	27 1 6	
Total 7 Faslis.	Irrigated Mánavári	207 10 27	84 18 36	3,967 11 32	868 3 2	
		84 14 98	28 10 56	507 10 0	111 2 1	
	Total...	292 5 25	113 8 92	4,475 9 32	979 5 3	
Average.	Irrigated Mánavári	29 13 0	12 2 60	566 9 0	124 0 0	
		12 2 0	4 1 50	72 6 0	16 0 0	
	Total...	41 15 0	16 4 10	639 3 0	140 0 0	

No. 1.
standard produce, &c., of the Sharamangalam village in the Manargudi Taluq, Tanjore District.

Actual outturn.		Increase.		Decrease.		Remarks.
Gross produce.	Jámabandí Beriz.	Gross produce.	Beriz.	Gross produce.	Beriz.	
5	6	7	8	9	10	
C. M. $\frac{1}{64}$	RS. A. P.	C. M. $\frac{1}{64}$	RS. A. P.	C. M. $\frac{1}{64}$	RS. A. P.	
623 1 32	136 9 0					This year was not under Amani.
140 3 32	30 10 10					
763 5 0	167 3 10					
830 9 16	314 3 0		90 6 6	192 2 48		
65 1 16	18 10 4			80 2 48	13 2 4	
895 10 32	332 13 4		90 6 6	272 5 32	13 2 4	
492 0 8	152 13 5			389 11 56	40 1 7	
92 10 48	25 9 10	20 2 48	9 11 6			
584 10 56	178 7 3	20 2 48	9 11 6	389 11 56	40 1 7	
392 1 48	162 9 2			489 10 16	30 5 10	
56 3 0	22 3 8			16 5 0		
448 4 48	184 12 10		6 5 4	506 3 16	30 5 10	
74 7 24	22 14 9			172 2 40	31 1 3	
52 2 0	14 3 5	11 4 32	5 4 8			
126 9 24	37 2 2	11 4 32	5 4 8	172 2 40	31 1 3	
115 10 0	56 14 0		14 0 0	80 2 0		
34 3 56	15 2 1	7 0 56	9 2 9			
150 1 56	72 0 0	7 0 56	23 2 9	80 2 0		
115 3 16	69 7 2	0 6 16	44 5 6			
44 4 8	23 13 6	35 3 8	21 13 8			
159 7 24	93 4 8	35 9 24	66 3 2			
2,643 9 16	915 6 6	0 6 16	148 12 0	1,324 5 32	01 18 8	
485 4 32	150 5 8	73 11 16	52 5 11	96 7 48	13 2 4	
3,129 1 48	1,065 12 2	74 5 32	201 1 11	1,421 1 16	114 11 0	
377 8 0	130 12 0	0 1 0	21 4 0	189 2 0	11 8 0	
69 4 0	21 8 0	10 7 0	7 7 0	13 9 0	1 15 0	
447 0 0	152 4 0	10 8 0	28 11 0	202 11 0	16 7 0	

(Signed) W. M. CADELL, Collector.

4 *Proceedings of the Madras Government, Revenue Department,*
20th February 1861.

In Cons. 28th May 1860, No. 2,486.

	Extent.		
	V.	M.	G.
Nanja	22	13	66
Mánávári	4	2	61
Punja	37	7	14
Bagayet	1	4	85
Total...	65	8	26

1. Ordered to be submitted to Government, with reference to their Proceedings, dated 26th May 1860, No. 855, Revenue Department.

2. Hari Ráu holds in the village of Sharamangalam in the Manargudi Taluq of the Tanjore District Velis 65 and odd of land as shown in the margin equal to Cawnies 327-0-26, or acres 432-15-971, assessed at a Tirwa of Rupees 490-12-0 being an average of Rupee 1-2-2 per acre.

3. He complains that the assessment on the Nanja, which is at the rate of Rupees 10-15-10 per Velí or Rupee 1-10-7 per acre is ruinously heavy, and prays for its reduction to Rupees 5-8-0 per Velí or that the original Mánávári rate may be re-introduced, he repaying to Government the cost of the Irrigation channel.

4. The Collector reports that the original assessment on the land as "Mánávári" or "dependant on the rains for irrigation," was Rupees 3-10-6 per Velí; that towards the close of the year 1850, at the request of the Petitioner an Irrigation channel was executed in the first instance by Petitioner himself with his own funds, the expense being re-imbursed to him by Government after inspection and valuation of the work; that the "Pachul" assessment was on personal inspection fixed at Rupees 10-15-10 per Velí in 1851 by the present Collector of Malabar, Mr. Grant, then Special Assistant in the District, and was approved by the Collector Mr. Bishop, and that the difference (Rupees 7-5-4 per Velí) between the old and new rates being thus in effect the water cess on the land is much lower than the general water rate of Rupees 12-8-0 per Velí, recently established for the District to which Petitioner's land would have been liable had it continued to be classed as "Mánávári" up to the time of the recent changes and charged with the additional water rate when water was taken for it from the Government works.

5. The Collector, however, admits that from Fasli 1262, the first year of the experiment until the present time, a large extent of the Dittum has been left waste, and that on the cultivated area the out turn of the crops on an average of seven years (in the first year of which series the land was Ulungu rented and not harvested under Amani as was the case in the other years) has been 33 per cent. below the standard estimated rate of produce for the land, although the loss in quantity has been compensated to some extent by the gain in price at the high rates that have prevailed in recent years.

6. He states that the land of the village is exceedingly poor, but still does not see how under the circumstances stated its position can be improved without violating the prevailing system of assessment in the District; he, however, suggests that the Nanja rate may be limited to that ascertained extent of land for which the newly provided supply of water may prove to be sufficient and that the Punja or Mánávári rate of assessment may be charged on the excess beyond this extent of the land classed as Nanja.

7. Petitioner's proposal to charge all the land at Rupees 5-8 per Velí which is the Punja rate of the village, would be to place irrigated and unirrigated land on an equality, and his further proposal to repay the cost of the channel on condition of the re-introduction of the original Mánávári rate is inadmissible as the channel supplies other villages besides that of Petitioner's and its absolute control cannot, therefore, be intrusted to him.

8. The Collector supports his opinion as to the difficulty of applying a remedy to this case of admitted over-assessment by a quotation to the effect that the gain by artificial irrigation is universally allowed by those who have had most experience in the subject to be nearly in the same proportion on all lands of whatever qualities, however varying may be their natural constituents, but the Board are by no means prepared to admit that this is an established fact, and even if it were so it would not furnish an unanswerable argument against reduction of assessment in the present case, inasmuch as there appears much reason to believe that the supply of water is insufficient for the extent of land to which the increased rate of assessment has been applied.

9. *Prima facie* it certainly would appear as if the rate of Rupees 10-15-10 per Velí of Nanja land, the Velí being equal to 5 Cawnies or 6 $\frac{1}{2}$ acres could not but be a light and easy assessment, but it may well be doubted whether much of the extent so assessed is not improperly classed as Nanja when it is found that a large proportion of that area is left annually waste, and that the out-turn of what is cultivated is less by 33 per cent. than the standard rate of produce for the class of land in which it is included. That unusually high prices and the privilege of reverting to the Amani system in bad years, have saved the proprietor from heavier losses, are merely accidental circumstances that do not affect the question of the correctness or otherwise of the assessment on the land.

Proceedings of the Madras Government, Revenue Department, 5
20th February 1861.

	Dittum.	Actual cultivation.	Decrease.
	Velis.	Veils.	per cent.
Fasli 1263.....	45	30	33
" 1264.....	38	22	42
" 1265.....	42	22	48
" 1266.....	42	7	83
" 1267.....	42	5	88
" 1268.....	42	3	93
	Standard gross produce.	Actual gross produce.	Decrease.
	Cullums.	Cullums.	per cent.
Fasli 1263.....	1,168	896	23
" 1264.....	955	585	39
" 1265.....	955	418	56
" 1266.....	287	127	56
" 1267.....	223	150	33
" 1268.....	124	160	29 Increase.

10. Excluding Fasli 1262 in which year the experiment commenced, and when in reliance on its success the village was Ulungu rented and not harvested under Amani, so that the figures for it give only estimated and not ascertained results, the returns for the remaining six years from Faslis 1263 to 1268 inclusive, give the results shown in the margin, and it will be observed that the three last years show a very great and progressive falling off in the cultivation.

11. It admits of no doubt that the assessment charged on the land now classed as Nanja is too high for its capabilities, and the Board are decidedly of opinion that it should be modified.

12. They consider that the original unirrigated rate of assessment should be at once re-introduced on all the land for which on careful scrutiny to be made with the aid of the Department Public Works, it may be found that the channel irrigation is in ordinary years insufficient, and that for the remainder the Collector should submit a statement showing the actual assessment, and the average collections in the grain rates, for the last five years ending with Fasli 1269, and report what the assessment on it at the average Nanja rates of the neighbourhood, and at the Punja or Mánávári rates would be with the charge for water supplied by Government shown separately. From such a statement the Board could deduce some probable conclusion as to the proper rate of assessment which should be charged on the land in and from the current Fasli.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 291. ORDER THEREON, 20th February 1861, No. 402.

1. In these Proceedings the Board of Revenue submit the report called for in the Order of 26th May 1860, No. 855, on a petition from R. Hari Ráu, Mirásdár of Sharamangalam in Manargudi Taluq, Tanjore, praying for a reduction of the assessment on his lands in that village.

2. The facts of the case are as follow:—The Petitioner holds in Sharamangalam, upwards of 65 Velis of land, of which a portion, 22 V. 13 M. 66 G., was brought under irrigation in 1851, by means of a channel excavated in the first instance at the cost of Petitioner himself, but eventually paid for by Government. The Mánávári assessment on the land before it was brought under irrigation was Rupees 3-10-6 a Velí. The Nanja or irrigation assessment, fixed by the Collector, Mr. Bishop, is Rupees 10-15-10 per Velí, the difference between the two rates, Rupees 7-5-4, being the charge for water. This, though much less than the general water cess of Rupees 12-8-0 per Velí recently established for the District, and to which Petitioner's land would have been liable, had water been taken for it from the Government works, is stated by the Petitioner to be ruinously heavy.

3. The Collector admits that the soil of the village is exceedingly poor; that subsequently to Fasli 1262 the first or experimental year, a large extent of the Dittum land has every year been left waste; and that on the cultivated part the actual out turn of crops has averaged 33 per cent. below the standard estimated rate of produce for the land. Mr. Cadell, therefore, suggests that the Mánávári or Punja assessment should be re-imposed on those lands which the irrigation does not reach, the present Nanja assessment being still levied on the land watered by the channel.

4. The Board of Revenue are in favor of the re-imposition of the Mánávári assessment on the unirrigated portion of the land. With respect to the Nanja land they have called for certain information to guide them in determining what rate should be levied thereon.

5. It appears to the Government that the Petitioner has a fair claim to relief. The treatment proposed by the Collector and recommended by the Board for that portion of the land for which the supply of water is insufficient seems right and proper, and the Government direct that it shall be carried into effect.

Paragraph 12, Board's Proceedings.

6 *Proceedings of the Madras Government, Revenue Department,
20th February 1861.*

6. As respects the remainder, the irrigated part, the Government think that the very moderate Nanja assessment fixed by the Collector, being only Rupees 2-3-2 a Cawny or Rupees 1-10-7 an acre may safely be confirmed, and thus the laborious investigation contemplated by the Board be avoided. That rate is the entire charge for the land as irrigated including the dry Assessment, and it is hardly possible to assess irrigated land more lightly. His Honor in Council accordingly confirms it.

7. The Board will acquaint the Petitioner, through the Collector, with the orders of Government on his case.

(Signed) J. D. BOURDILLON,
Secretary to Government.

N^o 3143 of 1855

*From R. Kuny Row Meerasidav of Tanjore
District.*

Dated 21st & Received by 25th Oct-1855

*Complaining of the exorbitant terwa
charged on his runjah land and prays for
a reduction of the same or striking off such
portion as is unfit for cultivation as also
requesting permission to give up the
poorjah land which he holds under
the olungoo tenure assessment.*

Order on Petition N^o 3143 of 1855.

*Petitioner should address the Collector
and produce his endorsement if dissa-
tisfied.*

By Order.

*Revenue Board Office
Fort Saint George
28th November 1855*

*/ Signed / J. D. Sim
Sub Secretary*

6. As resp
Nanja assessme
an acre may
the Board be a
Assessment, an
accordingly co
7. The
Government o

3
1839

1863 2859
ind. C. 1863

In No 2486. 1860

Lombocanum 21st October 1855

I

The President and Members of the
Board of Revenue

Fort Saint George

The Humble Petition of R.

Henry Row, Metasidor of Thara-
mingalum Village in Manargoody
Taluk of the Tanjore District.

Humbly sheweth -

That your petitioner is a landed
proprietor of Tanjore and possesses the following ex-
tent of land in Sharamungalum, a village in
Manargoody of the said District, Survey

Kuyak	22	13	56	249	4	8	15	17
Manavaryda	4	2	61	15	1	3		
Pranyah	37	7	14	207	3	5	5	9
Bagayot	1	4	85	19	2	8	15	6
Total	65	8	26	490	12			

In having possessed these lands, he has
suffered a loss of nearly 4000 rupees and is still
losing a few hundred rupees every year. Of these

3
Dec 1839 of 1839

R. 1863 D
in P. 2859

No 2486 of 1860

Cambasam 21st October 1858

I
The President and Members of the
Board of Revenue
Fort Saint George
The Humble Petition of R.
Hurry Row, Meerasidar of Thara-
mingalum Village in Managoody
Talook of the Tanjore District.

Humblly sheweth -

That your petitioner is a landed
proprietor of Tanjore and possesses the following ex-
tent of land in Sharamungalum, a village in
Managoody of the said District;

	acres	roods	perches	S	R	P
Kunyah	22	13	56	249	4	8 10 15 10
Manavayda	4	2	61	15	1	3
Pranyah	37	7	14	207	3	5 8 9
Bagayat	1	4	85	19	2	8 10
Total	65	8	26	490	12	

In having possessed these lands, he has
suffered a loss of nearly 4000 rupees and is still
losing a few hundred rupees every year. Of these

the Pujah lands were used to be watered by a tank in the Village and had ^{a turn of} 3-10-5 a valley. Three years before your petitioner took a canal at his own expence to irrigate the said Pujah lands, the Collector prevented him from thus irrigating his lands, unless he, (the petitioner) consented to receive the cost of the new channel and to pay an exorbitant ¹⁰⁻¹⁵⁻¹⁰ ¹⁰⁻¹⁵⁻¹⁰ a Valley, very nearly three times the original assessment. Your petitioner, seeing that under the then circumstances, he would not be heard, agreed to those conditions, however hard they were, as the soil is not only very poor but remarkably bad. These lands have not since been fully cultivated and the cultivated part yielding a produce considerably short of the standard put upon it.

He, therefore, respectfully begs of the Board to take the above into their favorable consideration and order either the reduction of the assessment on these Pujah lands, if the collector after his personal inspection of them thinks them unduly taxed, or ^{the} striking off a portion of them that is peculiarly unfit for cultivation.

Of the Pujah lands your petitioner ^{on the whole extent} never cultivated 15, but nevertheless has paid tax ^{for} more than twelve years. Although he had bought the land, he requested the Collector's permission to surrender it up to gote, but was told that as the village is one of the Olungoo rented villages

his request could not be complied with. Your petitioner is at a loss to know what are the rules of the Olungoo, by whom were they made, whether gote have sanctioned them, if so in what code are they to be found. There is sure they were never legalised by gote, but form one of those Mammoals that are in force to grind down the ryot -

What the Collector calls the Olungoo rules, are very unfair, and serve to increase the misery of the people. They are not formed upon any just data. Public tax should be regulated either upon the land or on its produce, so that any ryot may know what he is to pay. Any other tenure is somewhat specific, but Olungoo. In which Carcar demand is uncertain till the end of May and is calculated in mysterious a manner that none but those who make the calculations know any thing of it. It is generally believed that the calculation to a great extent depends upon the prices current furnished by the village Curmums. No check is provided against their giving false accounts. These prices current are seldom the actual rates for which grains are sold. They are, either higher or lower than the real price as he is either angry or pleased with his Procrasidars. The whole village is supposed to yield so many callams. If its malvarium or ^{share} scarer be received in kind, there would be a certainty of the demand. But it is not so. It is converted into money in the mode above described. If the village be possessed by a number of ryots there is nothing from which any one can learn what he ought legally to pay.

he must pay the average whether
land be good or bad for the fault of his Govt.
in not fixing its tax upon individual fields.
The mode of granting remission in these villages
is not less novel. Produce is estimated by the
officials whose pay is so wretchedly small that
they cannot be reasonably expected to withstand
any temptation however slight it may be, while
it is a work of great responsibility even for men
drawing larger salaries. This estimate, however erro-
neous, forms the ground work upon which remission
is granted. The practice of granting remission under
whatever system is not so conducive to the welfare
of the state as is believed to be. If the Govt. is really
desirous of benefiting itself and its subjects, the
best way would be to fix the tax on the land and
not on the produce, permanently or for a number
of years, leaving the ryots to make what use they please
of his lands. By this system charges for the esta-
blishment would be greatly lessened. Ryots ex-
pences would also be curtailed. The Govt. may
rely upon its revenue with great certainty.

He, therefore, begs of the Board to permit him
to give up the said extent of Pungah lands.

For which act of justice &c

/Signed/ R. Hurry Row

1st true copy/

59
W. J. 5-2-54
The Collector of Tanjore
The Humble Petition of
R. Hurry Row
Sheweth

That he had addressed a petition to the
Board of Revenue complaining of the heavy assessment
on his lands in Charamungalam in Manargoody, which
petition is returned to him with an endorsement to the
effect that he should address to your honor and produce
your endorsement if dissatisfied. He therefore begs
to submit herewith the petition with the endorsement
and most submissively prays that your honor
will be so kind as to take the case into your favorable con-
sideration and do him justice.

For which act of justice. Your petition

Survey

2
Ann. 4498 of 1839

Vide Endorsement
given on Board Pet.
No. 3143 of 1855

R 1860
in No 1068

Sub 2988 of 1860

P 2859/10

The Survey objected to by the Petitioner
Sept 18-15-10 per Taily was proposed after
an actual examination of the lands by a
former Special Assistant Collector deputed
for the purpose in 1851, and adopted by the
then Collector. The matter having thus been
disposed of by a competent authority, the present
Collector does not feel called upon to disturb the
existing arrangements.

Signed / H. D. Phillips
Collector

Per
15th September 1858

~~Done~~

2857

Combeconum 24th September 1858

27th Sept

The Members of the Board of Revenue
Fort Saint George

The Petitioner of R. Henry How
a Magistrate of Tanjore

Humbly Sheweth
That your petitioner appeals from the
order of the Collector of Tanjore conveyed to him
in an endorsement of the 15th September 1858 on
his Board Petition dated the 21st October 1855
which he has herewith submitted

The facts mentioned in the endorsement
are not ~~disputed~~ disputed by the Petitioner. Your
Petitioner complains that the Tax is excessive
and therefore the land lies waste and that
if any reduction be made in it, Your petitioner
will be able to bring 100 acres of land into culti-
vation which will profit the Government as
well as your petitioner.

That the Collector does not deny that
the tax is excessive and indeed he could not do so
inasmuch the said wide expanse of land
has been lying waste and has yielded no
revenue since the assessment was fixed at

a channel concerning

2859
R. Henry How
15th 1860

Case 2488 of 1858

10-1-18
1-1-18
1-1-18

That when these facts are taken
into the favorable consideration of the Board
your petitioner hopes that they will charitably
see the necessity of lowering the assessment, &
step often sanctioned by the Board and the
Government in similar cases.

That your petitioner begs to declare
that the lands will continue waste as it has
hitherto been for generations to come if its assess-
ment is not lowered.

With this explanation your peti-
tioner prays that the collector be directed to
lower the cap.

For which act of justice your peti-
tioner, as in duty bound shall
ever pray.

Henry Dow

[Faint, mostly illegible handwritten text, likely bleed-through from the reverse side of the page.]

[Faint, mostly illegible handwritten notes or signatures in the bottom right corner.]

a channel connecting

Forwarded to the Collector
for further information as his Ord^r
dated 15th Sept^r 1858 does not dispose
of, the Dist^r request, in N^o 31143 of /55
to, be allowed to throw up his unpro-
-fitable Doonjah land. which the Coll^r
refused to permit-

Rev. P. Office,
Fort St. George,
2^d Oct^r 1858

E. J. Grier,

Anders

Sub Secy

toward of certain
 land in vicinity of
 which it is lying
 mode and it is
 that the object was
 may be reduced

4
June 14, 1837

79

No 2851 of 1838
 T. R. Murray Esq
 Worcester
 They are Distinct

Also 31st Dec 2859/4

Dec 27 1884

*Received of Mr
James D. Lee*

224/104/362/58

174 Puerto Argentino
27 Dec.

the order of the College

on the ground

John L. Stoddard

And that has

Frank Smith and wife

The confidential

Letter 5132-19 Oct 1859
Answer - Ex. 132 Proce. 5 January 1859 No 35

Combaconum 24th November 1859

To,

The Honorable the Governor in Council
Fort Saint George

The humble petition of R. Hurry
Rowerasadar of Sharannum,
a Village in the Managoody Talook
of the District of Tanjore.

Respectfully sheweth

That this is an appeal against the decision of the Board of Revenue refusing to reduce tax on his lands of the said village, and its description, its past and present state &c are herein under submitted.

It is a village situated in the cadarumbum part of the District to the south of the town of Managoody irrigated by a tank fed entirely by rain. Its soil is very poor and a few inches below its surface are to be found strata of lime stone which is of a description that makes the water standing on the ground for some days boil and set up all vegetable on the land, the first proceeding to get its colour changed from green to yellow. Thinking that irrigation by river water would improve the soil by the deposit it might make on it, your petitioner cut a channel to the village at a great cost with firm

hopes that Government demand on the land would not be increased on this account, as the improvement made was entirely from the capital of the proprietor. This new mode of irrigation had not ^{the} desired effect, owing to the irremediable nature of the soil and the water thus brought - having been the collection of drainages and therefore deprived of the alluvion to be found in the water of main rivier and its branches. Its present state is one immense plain without even shrubs or nit.

Before this channel was brought into the village the assessment of each waly was Rs 3-10-0 and yet the village till then had been under Amari not being rented even for one year, owing to the poverty of the soil to produce enough for the poor kist. Soon after the channel was dug, your petitioner was prohibited by the Sautdar from making use of this water on the grounds that your petitioner had no rights to its use before he agreed to pay an enhanced *terwah*. Your petitioner vainly claimed freedom from the liability on the ground that the improvement had been made from private funds, was at last obliged to receive from Government a certain estimated sum of money as the value of the said improvement, the prohibition above alluded to being still held in force. Your petitioner being told that unless he consented to pay three hundred per cent of the then existing tax he

he could not touch this water. As he had invested 4000 Rs on the land and taken great deal of trouble in effecting improvements and therefore unwilling to give up cultivation and as he could not then correctly calculate upon the results of this addition to the tax, since the effects of this new irrigation had not been tested, and as the village was one of *olungas*, a most wretched tenure of land, which enables a *misrasidar* to throw up his holdings whenever the estimated produce falls short of 70 per cent of the standard amount, and therefore could be got rid of, if the agreement would prove too expensive, he consented after great deal of hesitation, to pay the enhanced tax and told Mr Grant, who was then special Assistant Collector of Tanjore, that your petitioner would throw up the village under Amari if the tax proved eventually to be too expensive to bear.

Unfortunately to the petitioner it proved true from the fact although much trouble has been taken and further improvement made at a great cost, the produce has been falling considerably shorter than the standard, and the

village in consequence continued under Amari ever since, as will be seen from the following statement.

Year	Standard Cullums	Actual produce	Difference	Harvested whether under Amari or otherwise.
1	2	3	4	5
1246	429	202	226	Varalashadum or harvested under Sircar superintendence owing to deficiency of produce.
1247	595	442	152	Do Do
1248	650	157	492	Do Do
1249	354	78	336	Do Do
1250	354	84	269	Do Do
1251	356	19	336	Do Do
1252	341	87	283	Do Do
1253	387	77	309	Do Do
1254	402	89	313	Do Do
1255	410	156	259	Do Do
1256	416	111	304	Do Do
1257	694	"	"	Rented though the produce was very short of the standard.
1258	694	"	"	Varalashadum
1259	732	312	419	Do
1260	768	264	503	Do
1261	840	122	718	Do
1262	1327	1327	"	Rented. In this year the terrace was raised on the ground that means of river irrigation were opened for the lands & increased cultivation of the land merely to try the fertility of the soil under such improved irrigation as an experimental measure but the produce was not at all adequate to meet this additional demand.
1263	1461	895	865	Varalashadum
1264	1488	584	903	Do
1265	1697	448	1248	Do
1266	1698	126	1571	Do
1267	1698	150	1548	Do
1268	1698	159	1539	Do

Your petitioners presented a petition on the subject to the Board of Revenue on the 21st October 1855, the date of their endorsement was 28th November 1855, a petition to the Collector enclosing the said endorsement is dated 3rd February 1856, on the following dates the Collector was reminded of the said petition

24th March 1858, 4th September 1858

Collector's endorsement on it is dated 15th September 1858. your petitioners then again appealed to the Board of Revenue on the 25th September 1858 and they have eventually rejected the appeal and ordered that the following endorsement be passed on petition No 2251 of 1858.

"Petitioners is referred to the Collector's endorsement dated 15th September last, shewing that the existing assessment on the land referred to, which is at the rate of less than 11 Rs for Acres 64, was fixed on mature consideration, and after personal examination by an European Officer, and declining to disturb the present arrangement.

The Board see no sufficient reason to interfere on his behalf. If he wishes to resign any of the Poojah wads he can address the Collector.

That the grounds of appeal are;

- 1 That some of the subordinate authorities have decided the truth of the land having been for a series of years under Amari, that is harvested by Sircar owing to its produce falling considerably below the standard.
- 2 That they have not attributed any want of energy

on the part of your petitioner in improving and cultivating it to the utmost.

3^d That indeed they have not been able even to declare that the *Tenwah* is a moderate one.

4th That your petitioner laid out a large sum of money and ^{was} exposed to great trouble and hardship in digging a channel on the faith of Government declaration very often published to the effect that the ryot will have the benefit of his own improvements.

5th That your petitioner has been a lover of a large investment made in his *meerasi* lands and now finds it difficult to get rid of the village which has been made of unsalable value by this excessively enhanced assessment.

6 That Government have often declared their resolution to revise the assessment of lands which have been laid waste from too high a tax and this village is a fit object for the extension of that wise policy.

7 That it has been found from experience that from the present rate not only the petitioner but the Government itself is a loser.

Under these circumstances your petitioner respectfully begs that your Excellency in Council will be graciously pleased to permit your petitioner to give back to the Government the amount he has received as stated above, being the value of his improvements, & to pay the *tenwah* on the land at the rate prevailing before the channel was dug, that is Rs-10-6 a *taluk* or to order the reduction of the tax to Rs-5-8-.

For which act of justice

Your petitioner, as in duty bound, shall ever pray.

W. Murray Bow

418

Hurry Row of Combaconum

No. 35.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 6th January 1859.
Read letter from the Collector of Tanjore, dated 19th October 1858, No. 223.

(In Con. 27th December 1858, No. 4762.)

Ordered that the following Endorsement be passed on Petition No. 2351 of 1858 :—
"Petitioner is referred to the Collector's Endorsement dated 15th September last, shewing that the existing Assessment on the land referred to—which is at the rate of less than 11 Rupees for Acres 6½—was fixed on mature consideration, and after personal examination by an European Officer, and declining to disturb the present arrangement.

"The Board see no sufficient reason to interfere on his behalf. If he wishes to resign any of the Poonjah waste he can address the Collector."

(A true Extract.)

Shubert

Sub Secretary.

To

H. D. PHILLIPS, Esq., Collector of Tanjore.
Copy to Petitioner.

ml
1/1/59

1830-11-57
6.12

27 May 1858

10 24

No 855. 26. 11 May

*Letter 21st of 1858
Lefran 28 May
with 5 Ed.*

*Appearing in the
court of Revenue at
Tanjore on 21st May 1858
and in the court of
Revenue at Tanjore
on 21st May 1858*

*Dec 23rd 1858
1858*

*Revenue 1858 Report
1858*

*Revenue 1858 Report
1858*

Sum. 44498 of 1937

2859/60
R. 1000

in 1000

Sum 24860 of 1937

same proportion on all lands of whatever qualities, however varying may be their natural constituents, but the Board are by no means prepared to admit that this is an established fact, and even if it were so it would not furnish an unanswerable argument against reduction of assessment in the present case, inasmuch as there appears much reason to believe that the supply of water is insufficient for the extent of land to which the increased rate of assessment has been applied.

9. *Prima facie* it certainly would appear as if the rate of Rupees 10-15-10 per *Véli* of Nunjah land, the *Véli* being equal to 5 *Kanis* or 6 $\frac{1}{2}$ acres could not but be a light and easy assessment, but it may well be doubted whether much of the extent so assessed is not improperly classed as Nunjah when it is found that a large proportion of that area is left annually waste, and that the outturn of what is cultivated is less by 33 per cent. than the standard rate of produce for the class of land in which it is included. That unusually high prices and the privilege of reverting to the Amani system in bad years, have saved the proprietor from heavier losses, are merely accidental circumstances that do not affect the question of the correctness or otherwise of the assessment on the land.

Dittum.		Actual cultivation.	Decrease per cent.
<i>Vélis.</i>		<i>Vélis.</i>	<i>Vélis.</i>
Fasli 1263...	45	30	33
" 1264...	38	22	42
" 1265...	42	22	48
" 1266...	42	7	83
" 1267...	42	5	88
" 1268...	42	3	93

Standard gross produce.		Actual gross produce.	Decrease per cent.
Cullums.		Cullums.	Cullums.
Fasli 1263...	1,163	896	23
" 1264...	955	585	39
" 1265...	955	448	53
" 1266...	287	127	56
" 1267...	223	150	33
" 1268...	124	160	29 Increase.

10. Excluding Fasli 1262 in which year the experiment commenced, and when in reliance on its success the village was Ulungu rented and not harvested under Amani, so that the figures for it give only estimated and not ascertained results, the returns for the remaining six years from Faslis 1263 to 1268 inclusive, give the results shown in the margin, and it will be observed that the three last years show a very great and progressive falling off in the cultivation.

11. It admits of no doubt that the assessment charged on the land now classed as Nunjah is too high for its capabilities, and the Board are decidedly of opinion that it should be modified.

12. They consider that the original unirrigated rate of assessment should be at once re-introduced on all the land for which on careful scrutiny to be made with the aid of the Department Public Works, it may be found that the channel irrigation is in ordinary years insufficient, and that for the remainder the Collector should submit a statement showing the actual assessment, and the average collections in the grain rates, for the last five years ending with Fasli 1269, and report what the assessment on it at the average Nunjah rates of the neighbourhood, and at the Punjab or Manavari rates would be, with the charge for water supplied by Government shown separately. From such a statement the Board could deduce some probable conclusion as to the proper rate of assessment which should be charged on the land in and from the current Fasli.

(True Copies and Extract.)

[Signature]
Acting Secretary.

To J. D. Sim, Esq., Acting Secretary to Government, R. D.

Copy to W. M. Cadell, Esq., Collector of Tanjore.

Exd. J. Wright.

Not - Relief seems certainly to be required in this case. The treatment proposed by the L.S. (P.12) for that portion of the land for which the water is insufficient seems right & proper. As respects the remainder, the irrigated part,

Rev Sep

N 102

Proceedings of the Madras Government. Under date the 20th Feb 1861

Read the following

Submitting with the Board's observations a letter from the Collector of Tanjore reporting on the petition of Hurri Rao Mirassidar of Sharamangalam praying for the reduction of assessment on certain Sanyat lands held by him.

(Here enter 29/100/60/5559)

In these Proceedings the Board of Revenue submitted the report called for in the order of 26th May 1860 No 855, on a petition from R. Hari Rao, Mias-dar of Sharamangalam, in Manangudi Taluk, Tanjore, praying for a reduction of the assessment on his lands in that land village.

The facts of the case are as follow. The petitioner holds in Sharamangalam upwards

1860 May 1860 No 82-52

Revenue 15th April 1861
Proceedings of the Board of Revenue

Noted 29th Jan 1861
Sept 7 - 2000
Here 8th 10th
6th 10th 10th

15539

Submitting with the Board's observations a letter from the Collector of Tanjore reporting on the petition of Hurri Rao Mirassidar of Sharamangalam praying for the reduction of assessment on certain Sanyat lands held by him.

1860

1860. 20: February
1771 C. 1861

I think the very moderate Sanyat assessment fixed by the Government, being only 2. 3. 2 a Catty or Rs. 1-10-7 an acre, may easily be confirmed, & thus the labours contemplated by the B? be avoided. The note above stated, I may notice, is the entire charge for the land as irrigated, including the dry assessment. It is hardly possible to assess irrigated land more highly.

29 Jan 1861

I concur in Mr. Board's remarks. Petitioner will have sufficient relief, if a temporary or Sanyat assessment is imposed on those lands to which the irrigation duty is not paid.

upwards of 65 Veli's of
land of which a portion,
² 22-13-66, was brought
~~in 1861~~ under irrigation ^{in 1869} by
means of a channel
excavated in the first
instance ^{at the cost of} by petitioner
himself ~~with his own~~
~~funds~~, but eventually
paid for by Govt. The
Manavari assessment
on the land before it
was brought under
irrigation was Rs 3-10-6 a
per Veli. The Cachul
^{manavari or irrigation}
assessment, fixed
by the then Collector
Mr Bishop, is Rs 10-15-10
per Veli, the difference
between the two rates,
Rs 7-5-4, being the charge
for water. This, tho much
less than the general water
cess of Rupees 12-8-0 per
Veli recently established
for

for the Dick, and to which
petitioner's land would
have been liable,
had water been taken
for it from the Govt
works - is stated by
the petitioner to be
ruinously heavy.

3 The Collector
~~himself~~ admits that
the soil of the village
is exceedingly poor, that
~~from~~ ^{subsequently} in 1262 the
first or experimental
year, a large extent of
the bottom land has
^{every year} been left waste; and
that on the cultivated
part the actual outturn
of crops has averaged
33 per cent below the
standard estimated
rate of produce for the
land. Mr Casell therefore
suggests that the
Manavari

Manawari or Pongah
accidently he re-imposed
on those lands to which
the irrigation does not
reach, the Nanga Assess-
ment, still levied on the
land watered by the channel

4 The Board of
Revenue are in favor
of the re-imposition
of the Manawari assess-
ment on the unirrigated portion
of the land. With respect to
the Nanga land they have
called for certain information
to guide them in determining
what rate should be
levied thereon.

5 It appears to the
Joh that the petitioner
has a fair claim to relief.
The treatment proposed
by the collector and recom-
mended by the Board
for that portion of
the land for which
the supply of water
is insufficient seems
right and proper, and

P 12 Bando Prop.

will afford the petitioner
sufficient relief. The
Joh accordingly direct
that it shall be
carried into effect.

6 As respects the
remainder, the irrigated
part, the Joh think that
the very moderate
Nanga assessment fixed
by the Collector, being only
Rs 2-3-2 a Cawmy or Rs
1-10-7 an acre may safely
be confirmed, and
thus the laborious in-
vestigation contem-
-plated by the Board
be avoided. That
rate is the sub-
charge for the land
as irrigated including
the dry assessment,
and it is hardly pos-
-sible to assess irri-
-gated land more
slightly. His Honor
in Council accordingly

26th May 1860 h: 22-53.

Reduction of assessment
on certain lands of a
Minaidai in Tanjore.

Revenue 1861 Depar'tt.
Pro: of Govt for February.

N^o 402.

Pro: of the Madras Govt.
D^y 20th February 1861.

From B^y 17th June / 61 (N^o 1448.

Passing orders on a Petition
from Kari Ravi, Minaidai
of Sharamungalam in Tanjore
praying for reduction of the assess-
ment on his lands in
that Village.

15290+2