M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 408 — Press / Mis.

493-494

Dated 25 - 2 - 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 25th February 1862.

No. 493. Read the following Proceedings of the Board of Revenue, dated 15th January 1862, No. 357 :—

Read the following letters :—

From E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 4th January 1861, No. 3.

SIR,

1. I have the honor to acknowledge the receipt of the Board's Circular of the 12th ultimo, No. 5,822, requesting me to report the names of the Zamíndárs and Mootahs in this District, in which Muhturfa is legally or permissively collected by the proprietors, and the amount of the item as included in the Permanent Settlement accounts.

2. In reply, I beg to state that there are 13 Poliputs in this District, as shown in the margin, paying an annual Peshkash of Rupees 28,019-9-10. A reference to the old records of this office shows that the permanent revenue of the five Poliputs in Oodomalapettah, and one in Caroor Táluq was settled with reference to the Peshkash paid in Fasli 1210, as reported to the Board in Mr. Collector Garrow's letter of the 8th April 1808, paragraphs 18, 19, and 20, in which the Muhturfa was also included, and consequently it is legally collected by the proprietors.

1. Oottoogooly.	In Poolachy Táluq.
2. Samathoor.	
3. Cottamputty.	
4. Nagamam.	
5. Avalappamputty.	
6. Poraveepoliem.	
7. Ramapatnam.	
8. Metrally.	In Oodomalapettah Táluq.
9. Tongavy.	
10. Jotumputty.	
11. Myvadi.	
12. Vadaputty.	
13. Audiputty.	In Caroor Táluq.

3. In determining the permanent revenue of the seven Poliputs in Poolachy Táluq, the Peshkash paid in Fasli 1212 was taken as the unalterable tribute to be annually recovered from the Poligars—*vide* paragraph 15 of Mr. Garrow's letter quoted above, in which the Muhturfa does not appear to have been included, but it has been allowed by tacit permission to be collected by the proprietors since Fasli 1212. There is no information on my record, to show the annual amount so levied by them. A statement showing the several items on which the Peshkash of each Poliput was settled, is enclosed, in which is exhibited the Muhturfa also, whether included in the Peshkash or otherwise.

4. The Board have not alluded to Shrotriem and Jahgír villages, but I think they would probably require information on them also, and accordingly beg to mention them.

5. There are seven villages held on Shrotriem tenure by the heir of the late Head Sherishtadar Govinda Row. The Muhturfa in these villages is collected by Government, the Shrotriemdar being entitled only to Land Revenue.

6. The heir of the late Triplicane Ramasawmy Moodelliar of Sevasamoodrum, holds two villages as Shrotriem and one as Jahgír. The Muhturfa in these villages, and in the island of Sevasamoodrum is permissively collected by the proprietor, as authorized in the Extract Minutes of Consultation of the 7th August 1832, No. 713. There is no information on my record to show the annual amount of the levy, but I shall procure it from the proprietor, if ordered by the Board.

7. The delay in replying to the Circular under acknowledgment was unavoidable, owing to the necessity of making a reference to the old and earliest records of the office.

From E. B. THOMAS, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Ootacamund, 12th August 1861, No. 173 :—

SIR,

1. With reference to the Proceedings of the Board of Revenue, dated 3rd April 1861, No. 1,668, I have the honor to state that arrangements have been made for collecting Muhturfa tax in Poliput, Shrotriem and Jaghír villages in this District on behalf of Government from the 1st July 1861.

2. The particulars connected with the Poliputs in which the Muhturfa was hitherto levied by the proprietors, were explained in my letter of the 4th January 1861, No. 3.

3. Adverting to paragraph 3 of the Government Order, dated 9th February last, No. 318, I beg to enclose a Statement of compensation due to Poliputs in Oodoomulcottah and Caroor Táluqs, amounting in the aggregate to Rupees 98-8-9,* and to request that the sanction of Government may be obtained for deducting the same from the annual Peshkash,† payable by the respective proprietors from 1271, this will reduce the present Peshkash to 27,921-1-1.

* At 30 per cent.

† 28,019-9-10.

4. The Muhturfa of the seven Poliputs in Poolachy Táluq was not included in the Peshkash as stated in paragraph 3 of my letter, dated 4th January 1861. I request to be informed whether the proprietors of the above Poliputs are legally entitled to any deduction from the annual Revenue payable by them to Government.

5. The Statement in question was deduced from the accounts of actual collections made by the proprietors during the last three years.

6. As stated in paragraph 6 of my above communication, I have obtained the necessary information from the heir of the late Triplicane Ramasawmy Moodelliar regarding the Muhturfa Revenue of his Jaghír and Shrotriem villages, the average annual collection amounts to Rupees 268-8-9 as exhibited in the statement; this amount does not form portion of the revenue originally assigned to the Jaghírdar, but he was, as an act of grace permitted in Extract Minutes of Consultation of the 7th August 1832, No. 863, to appropriate it for his own use, and it is a matter for the consideration and decision of the Board, whether the Shrotriemdar is entitled to compensation on this account.

7. I take this opportunity of submitting for the consideration of the Board, another Statement showing the nature of the items not properly classed as Muhturfa, but usually levied by the Jaghírdar for many years consequent on the Order of Government, dated 7th August 1832, and request to be favored with the Board's instructions as to whether these taxes should be collected hereafter on behalf of Government, or allowed to the Jaghírdar.

8. The accounts rendered by the proprietors have been duly verified by inquiry and by comparison so far as practicable with the actual collections during the period the Estates were under the management of Government.

---

1. Ordered that the above papers relating to the collection of Muhturfa by private individuals in the Coimbatore District be submitted for the consideration and orders of Government.

2. Mr. Thomas states that out of the thirteen Poliputs in his District the settlement of the Peshkash of five Poliputs situated in the Oodamulpettah Táluq and of one in the Caroor Táluq, included the Muhturfa revenue among the assets on which it was based, while in the seven Poliputs in the Poolachy Táluq, the item was not so included although the Muhturfa has been collected in all the cases alike by the Poligars either legally or permissively.

3. He cites Mr. Garrow's report of 1808 in proof of this statement, and with his second letter above recorded he submits a Statement of the amount so collected in each of the last three Faslis and of the compensation in the shape of an annual remission of Peshkash which he would propose to allow where the item of revenue formed a portion of the permanent assets.

4. The average collections and proposed compensation are shown in the following Statement:—

Name of Táluq.	Average annual collections in Faslis 1268 to 1270.			Proposed compensation at 30 per cent.		
	RS.	A.	P.	RS.	A.	P.
Oodamulpettah.....	244	13	10	73	7	5
Poolachy.....	1,159	9	8	..	...	...
Caroor.....	83	10	9	25	1	1

Proceedings of the Madras Government, Revenue Department,
25th February 1862.

5. From the detailed Statement of the assets on which the Peshkash was fixed in 1808, which is enclosed in the first letter above recorded, it appears that 7½ per cent. was deducted from the gross revenues of the Poliput for cost of establishment, and that of the remainder 30 per cent. was assigned as the Poligar's share, and 70 per cent. as the Government share or Peshkash, and the Collector's proposals for compensation are based on the same proportional division; but it is scarcely necessary to remark that if the Poligars are entitled to compensation at all, they can claim compensation in full of their collections as the Government share of the Muhturfa is already included in the Peshkash, and the Poligar's loss of private income has to be made good.

6. On referring to Mr. Garrow's report cited by Mr. Thomas as his authority, it appears that the Peshkash of the seven Poolachy Poliputs was proposed to be fixed at the settlement made on them by Mr. Hurdis for Fasli 1212, "which was founded upon the valuation discovered by "the survey, and the assessments fixed in consequence;" while in the remaining Poliputs the Peshkash was fixed at the amount settled by Mr. Hurdis for Fasli 1210, which was "founded on "what they had been accustomed to pay from time immemorial."

7. The settlement of Fasli 1212 was admitted to be much the less favorable of the two to the Poligars, but its selection in the case of the Poolachy Poliputs was held to be justified by the prosperous condition of the estates, owing to the good management of the Poligars, and to the superior intrinsic advantages of soil, irrigation and adequate population which they possessed.

8. Under these circumstances, and considering the long undisturbed enjoyment by all the Poligars of this source of income, being in fact from time immemorial, the Board beg leave to recommend that they be all treated alike, and that compensation be granted for its withdrawal in the form of a reduction of Peshkash to the full extent of the average collections.

9. It does not appear to the Board that this arrangement will be inequitable when allowance is made for the different principles on which the Peshkash was permanently fixed in the first instance.

10. Besides the foregoing cases, Muhturfa has hitherto been collected by the Proprietor of two Shrotriem and one Jaghír villages under the leave conveyed in the Extract from Minutes of Consultation, dated 7th August 1832, No. 863, Revenue Department.

11. The amount so collected on the average of Faslis 1268 to 1270, is Rupees 268-8-9 per annum. This individual is the Proprietor of the island of Sevasamoodrum near the falls of the Cavery, which was granted in Jaghír in recognition of the public benefit conferred by the erection of the bridge across the Cavery. The grantee maintains chuttrums for the use of pilgrims and other visitors, and it was doubtless in consideration of these circumstances that he was permitted to collect Muhturfa. The Board would recommend that he be allowed compensation for the withdrawal of the privilege in the form of an equivalent reduction of Jódi. The Collector has not mentioned the amount of the quit-rent paid by this person, but it has been ascertained from the Board's records that on his Shrotriem villages there is an annual Government demand of upwards of Rupees 900, so that the means exists for effecting the proposed arrangement.

12. In regard to the three items of Revenue hitherto received by this individual on the strength of the Government Order, but which do not appear to be strictly Muhturfa, and regarding which the Collector asks instructions, the Board require further information before they can come to any decision.

13. If the quit-rent on Ináms was originally charged by the Government, or if the Ináms were granted by the Proprietor, he would seem fully entitled to receive the rent. The Tax on trees is probably a perfectly legitimate item of land revenue, though the form of the charge may be capable of improvement. The heading "Sundry small farms" is too vague to allow of the Board forming any opinion on the propriety of the demand.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department,
25th February 1862.

No. 494. ORDER THEREON, 25th February 1862, No. 408.

1. The Government concur with the Board that the Poligars of the Oodoomulcottah and Caroor Táluqs are entitled to compensation in full for their average collections of Muhturfa. The proprietor of Sevasamoodrum is also entitled to similar compensation. In the case of the above Poligars Muhturfa was included in the assets on which their quit-rent was fixed, in the case of the proprietor of Sevasamoodrum the right of collecting it was deliberately granted by Government under a sanad.

2. The Government however fail to see that the Poligars of the Poolachy Táluq have any claim to compensation for the resumption of the Muhturfa in their Estates. This source of Revenue was, as shown by the Collector's statement, expressly *excluded* from their assets, and the course prescribed in paragraph 2 of G. O. 9th February 1861, No. 318, may justly be followed in their case.

		RS.	A.	P.
Oodoomulcottah		244	13	10
Caroor		83	10	9
Proprietor of Sevasamoodrum.	RS. A. P.			
Suttigal	89 10 3			
Oogana	20 11 7			
Moolloor	158 2 11			
		268	8	9

3. Sanction is granted for the deduction of the sums marginally noted from the quit-rent of the proprietors referred to in paragraph 1 of these Orders.

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

No. 408.

The Govt. concur with the Bd. that the Poligars of the Oodoomulcottah & Caroor Taloks are entitled to Compensation in full for their average collections of Mohturpha. The Proprietor of Sevasamoodrum is also entitled to similar compensation. In the case of the above Poligars Mohturpha was included in the assets on which their Quit Rent was fixed. In the case of the proprietor of Sevasamoodrum the right of collecting it was deliberately granted by Sunnud.

2

The Govt. however fail to see that the Polygars of the Poolachy Talook have made any claim to compensation for the resumption of the Mohturpha in their Estates. This source of Revenue was, as shown by the Collr's statement, expressly excluded from their assets and the course prescribed in para 2 of G.O 9th Feby 1866 N 318 may justly be followed in their case.

Sanction is granted for the deduction of the

Bodoonmulcottah	Rs	244-13-10	
Caroor	"	83-10-9	
Sattigal	Rs 89-10-3		
Cogana	20-11-7		
Moollore	158-2-11	268-5-9	

Reduction of Revenue Jumabundy

the sums marginally noted from the Quit-rent of the proprietors referred to in para 1 of these Orders.

Fort St George
25th Feby 1862

N.S

14 Copies to the Board with Rev Cons 26
3 — Accts Genl
3 — Civil Pay

Pro. 7 August/32 Nº 16 to 19
9 February/62 — 120 & 121

5-5-14 ✓

5-7-17. ✓

Nº 493 & 494.

6 February/62

(8)

Revenue 1862. Department.

Pro. of Govt for February.

No. 209.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 15*th January* 1862.

Despatched. 23 ~~8~~

Received. 24th

23 Feby

No. 357.

Submitting with remarks a letter from the Collector of Coimbatore reporting the names of the Zemindaries and Mootahs in his district in which Moturpha is collected by the proprietors.

Nº 108 — 25 Feb.

W. Maclean Secr.