

MADRAS RECORD OFFICE.

Government of Madras.

Political DEPARTMENT.

G.O. No. 516	Press Mis
Dated 30-8-1887.	

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*Proceedings of the Madras Government, Political Department,
from 27th August to 2nd September 1859.*

No. 12. Proceedings of the Board of Revenue, dated 4th August 1859, No. 3011.

Read letters from the Collector of Vizagapatam, dated 16th June and 21st July 1859, No. 531 and 676.

From C. W. READE, Esq., Agent to the Governor, Vizagapatam, dated 16th June 1859, No. 531.

In Minutes of Consultation, No. 84, Political Department, dated 2nd February last held on review of my Diary as Agent, for December 1858, I was desired by Government to report through the Board on the subject of duties levied by the Zemindars of this district, and am directed further to state whether transit duties were among the assets on which the Peishcush of the said Zemindaries was fixed.

2. To obtain the requisite information to enable me to report as desired, time has been required. I have had to refer to the Zemindars from some of whom only, within the last few days, have I received answers, and I have likewise had to refer to the accounts.

3. I now proceed to lay before Government a succinct statement embodied below of the substance of the replies which have reached me.

4. In the petty Zemindary of Maringhy it seems that two Annas is levied on every bandy passing through the jungles within the Zemindar's boundary and which is said to be expended in clearing and keeping the Pass in order. The tax is reported by the Zemindar as very trifling, and is rented out for a sum of 40 Rupees a year—no other tax of any kind, but there is nothing to show that this tax was included in the assets on which the Peishcush was fixed.

5. The greater part of this Zemindary is in the Hills, and the residence of the Zemindar is at the foot of these Hills. There are two taxes in vogue there, one of 10 Pies upon every pair of bags or sacks carried by a bullock, and in the same proportion on the load of a bandy traversing the jungles to and from Jeypoor, the other is 4 Pies on each cowry cooly. It is not stated what these taxes annually yield, but the Zemindar is so poor and his entire Zemindary is under mortgage that it cannot be much; the Zemindar has again been written to for the information.

6. It is alleged and is supposed that the right of collecting these two items of taxation were conceded to the Zemindar by way of remuneration for damage to crops in the jungles through which the traffic passes, and as well for protecting travellers and property from plunder, also for keeping up the jungle roads. The Zemindar also states that this forms no part of the Peishcush, but was included in the old Sayer revenues and its collection has existed for very long.

7. In this Zemindary there are a variety of petty, and as they would seem vexatious taxes, levied in kind on all articles brought into the bazaar of Parvettipoor where the Zemindar's family resides. They have been known to exist from time immemorial apparently, but it is not attempted to be shewn that they were included in the assets of the Zemindary on which the Peishcush was fixed. The taxes are as follows:—

Upon Bandies carying Salt.	1 Coonchum or 3 Seers of Salt for each bandy.
On Tobacco.....	1 Anna for two bales.
On Salt-fish.....	1 Viss of fish and one Anna and 4 Pies for every bandy load.
On Chillies.....	3 or 4 Coonchums of Chillies for each bandy load.

Where the above articles are brought in by bullocks or by coolies, a proportionate toll is exacted. Besides this, fruits and vegetables are taxed at 1 Viss per cowry load, and cloths at from 1 to 2 Pies each cloth. On market days shops likewise pay 4 Pies each; the aggregate of these taxes are Rupees 400 and they were so estimated when this Estate was so mortgaged to the Maringhy Zemindar and when under the Agent's management. The Zemindar admits that this item formed no part of the assets on which the Peishcush of his Estate was fixed.

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from 27th August to 2nd September 1859.*

8. The taxes levied in this Zemindary and the notice of which has given rise to the call for this Report are as follows:—

Upon Bullocks, from 1 Anna 4 Pies, to 2 Annas each.

These taxes it appears have for years past been collected at the different Ghauts or Passes in the Hills of the Zemindary in return for the privilege of grazing the cattle traversing over them. The annual collections are said to amount to Rupees 1,480 and are usually farmed. Whether included in the Peishcush is not accurately known, but it was included in the Dowle of the Zemindary by Mr. Smollett, the late Agent, when the Estate was mortgaged to the Rajah of Vizianagrum in view to clearing the Madagole debts.

9. I have not had the opportunity of again meeting this Zemindar subsequent to my Diary for December last. The subject has not therefore been further discussed.

10. This is a very small Zemindary bordering on the Hills and lying near to Belgaum and the other petty Zemindaries in that neighbourhood. The taxes levied here are on bandies 8 Pies and on draught bullocks per pair 2 Pies employed in carrying wood from the jungles belonging to the Zemindar. The amount collected is very trifling, and the Zemindar states it to amount to only 5 or 6 Rupees. It has been collected since 1803 when the Peishcush was permanently fixed, but whether included in the assets is not known and the sum is so trifling, I have not thought it necessary to institute further enquiry.

11. This Zemindar states that he levies a tax of 8 Pies for each bullock load and 4 Pies for each cowry load with the consent of the traders who bring grain, &c., for sale in the market at the village of Soonkaputty as well as 1 Pie for each bullock load for purchasers, according to usage existing since one hundred years, and that he applies the same to the expenses of the Pagoda there. The Zemindar adds that the late Mr. Webb in fixing the Peishcush of his Zemindary excluded the above from the assets purposely on account of the above expenses. The aggregate sum thus realized is not stated by the Zemindar who has accordingly been again called upon to report on this point.

12. In this Zemindary the Zemindar reports that only two taxes exist. They are levied on bullocks and cowry coolies bringing tamarind and other fruits, and vegetables from the Hills into the plains at the foot of the range within the Cassiputnum Mootah of the Zemindary from one Anna to Annas 1 Pies 4 upon each cooly, &c., and no where else. The sum annually realized is Rupees 300-5 and is levied in the way of rent for the privilege of the halting ground, and has been collected for years.

13. The Zemindar of Jeypoor reports that above the Ghauts he levies upon each bullock 3 or 4 Pies and that the item brings in a revenue of about 2,500 Rupees a year, that the tax finds justification and support by old usage, and was established in consideration of his affording protection to trade passing through the country and of the keeping up of the roads. The item does not seem to be included in the assets which regulated the Peishcush but the Rajah solicits that by reason of its antiquity and because the funds are in part appropriated to the support of the Pagodas, the privilege of collection may be continued to him. The circumstances of this Zemindary are peculiar as known to Government, and I would recommend that during the present Zemindar's life-time no interference be had.

14. In the remaining three Zemindaries of Bobily, Saloor and Coorpaum no taxes of any kind exist.

15. The Government are of course fully empowered to permit or to prohibit the continuance of any or all of the taxes commented upon in the foregoing remarks. It will be seen that the collections are strictly confined to the Hill tracts, save in Belgaum and Andra where they certainly appear vexatious, and to exist in the form of "transit duties." I think these should certainly be abolished, also the tax levied by the Rajah of Vizianagrum. He is so wealthy a Zemindar while the amount is so trifling, and its relinquishment would clearly be a relief that

*Proceedings of the Madras Government, Political Department,
from 27th August to 2nd September 1859.*

there would be no difficulty in inducing him to forego the exaction *in toto*. As regards the rest I am hardly disposed to recommend interference. The payment of the duties affords a

Vide Board's letter to Government, dated 6th October 1845, No. 618 and Government answer dated 25th October 1845, No. 1239, Revenue Department.

guarantee to trade and to travellers as the Zemindars in a measure hold themselves answerable that neither shall suffer molestation in passing through their respective territories,

and I question whether the people would not themselves be opposed to its discontinuance, for their passage through the Zemindaries might not otherwise be attended with the same security and certainty as at present existing. So long as Government are unprepared to lend its aid in the protection of trade and travellers through these jungly tracts, it would I think be unwise to put a sudden stop to those means which have been for a long period in operation, and which would appear to have so fully answered the important and assigned object of their institution judging from the infrequency of highway robberies in those parts, for this crime may be said to be almost unknown.

From C. W. READE, Esq., Collector of Vizagapatam; to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 21st July 1859, No. 676.

I beg to supply the omission in my letter of the 16th June last, No. 531, in regard to the aggregate of the extra collections in the Paunchpentah Zemindary. Since the despatch of my letter the Zemindar has written to say that the amount is Rupees 1,200 annually.

2. From "Andra" the only remaining Zemindary, I am still without the proper returns, but this estate is very small and I have recommended the collections, whatever they may be, to be disallowed, consequent on their vexatious character, but any way the amount must be very insignificant.

3. The Zemindar has been apprised of the impropriety of his want of courtesy in not attending more promptly to the calls from my Office.

Resolved that the above letters be submitted to Government, with reference to Extract Minutes of Consultation, dated 2nd February 1859, Political Department, No. 84, wherein Government called for full information from the Agent at Vizagapatam regarding transit duties levied by the Zemindars of that district and in particular by the Zemindar of Madigole.

2. Mr. Reade reports that the latter Zemindar levies from Anna 1, Pies 4, to Annas 2, each on bullocks passing through his estate, in return for the privilege of grazing. The tax is collected at the different ghauts of the Zemindary and is generally farmed. The receipts are said to amount to Rupees 1,480 per annum. It is not accurately known whether the tax was included in the assets on which the Peishcush was fixed, but it has been collected "for years past," and when the estate was mortgaged to the Rajah of Vizianagrum was entered in its dowle by Mr. Smollett, a circumstance, however, which merely shows its existence at that time. Mr. Reade has not had an opportunity of again meeting the Zemindar and discussing the subject with him.

From the Agent's description this impost is not so much a transit duty as a charge for pasturage. The collections seem large, and leaving charges out of the question, would represent at least 12,000 bullocks as passing through the estate annually.

3. In seven other estates somewhat similar taxes are levied.

4. In Maringhy the tax is two Annas per bandy. It is rented out and produces annually only 40 Rupees which are said to be expended on keeping the pass in order. There is nothing to show that this item was included in the assets of the property.

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Para. 5. 5. There are two taxes collected in Pauchipenta, one of 10 Pies on every pair of the packs or bags, used with bullocks and proportionately on bandy loads, the other of 4 Pies on each cavady cooly. These taxes are believed to have been allowed, as remuneration for injury to crops by the cattle of traders, as well as for protecting travellers, and keeping up the roads. The Zemindar admits that they formed part of the old sayer or transit duties, and were not included among his assets. The annual receipts are stated by the Zemindar, to be Rupees 1,200 per annum.

Para. 7.

Salt.—3 seers for bandy load.

Tobacco.—1 anna for every 2 bales.

Salt Fish.—1 viss of fish and 1 anna 4 pies for every bandy load.

Chillies.—3 or 4 coonchums for do. do.

Proportionate charges are levied on bullocks and cooly loads of these articles.

Fruit and Vegetables.—1 viss per cavady load.

Cloths.—1 to 2 pies each.

On Market days each shop pays 4 pies.

Para. 10.

trifling, that the Agent has thought it needless to ascertain.

8. The Zemindar of Andra states that he levies 8 pies for each bullock load and 4 for each cavady load of grain, &c., brought for sale at the market of the village of Soonkapurty, with the consent of the traders and 1 pice for each bullock from the purchaser, and that he applies the proceeds to the expenses of the pagoda at that place. He alleges that these items were, for this reason, purposely excluded from his assets, by Mr. Webbe. The annual proceeds are believed to be trifling.

9. In Vizianagrum bullocks and coolies, bringing fruit and vegetables from the Hills into the plains of the Cassiputnam mootah, are taxed from 1 to 1½ anna. The total sum realized is Rupees 300-5 levied as rent for the halting ground.

10. The Jeypoor Zemindar states, that, above the ghauts, he levies 3 or 4 pies on each bullock, and thus realizes Rupees 2,500 per annum. This tax does not seem to be included in the assets; but the Zemindar urges, that it is sanctioned by prescriptive usage, and was established in consideration of his protecting traders and keeping up the roads. He also alleges, that the proceeds are partly appropriated to the maintenance of Pagodas.

11. In the other three Zemindaries,—Bobbily, Saloor and Coorponun—no taxes of the above description are levied.

12. Mr. Reade recommends the abolition of the duties levied in Belgaum and Andra, as well as those in Vizianagrum, which, he believes the Rajah will voluntarily resign. In Jeypoor he would propose no interference during the present Zemindar's

13. life, and in the other estates he would leave matters as they are, "so long as Government are unprepared to lend their aid in the protection of trade and travellers through those jungly tracts." "The payment of the duties," he adds, "affords a guarantee to trade and the travellers, as the Zemindars in a measure hold themselves answerable that neither shall suffer molestation in passing through their respective territories, and he doubts" "whether the people would not themselves be opposed to its discontinuance, for their passage through the Zemindaries might not otherwise be attended with the same security and certainty as at present." The system, he believes, works well, for highway robberies are almost unknown in those tracts.

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13. It may be doubted whether there is really any material difference in the character of these various imposts. It is always easy to describe such taxes, as charges for pasturage, or for the use of halting places, or as ground rents, and under other unobjectionable designations. In essence however, they are transit duties, for they are levied only on traders and travellers. Their pressure on the people, must depend greatly on the personal character of the Zemindar for the time being and his control over his subordinate Agents. Looking at the paltry sums raised in all but one instance, it may also be questioned whether the Zemindars are really much influenced by them, and would not afford all the assistance and protection they now give to traders, for the indirect advantages they and their people reap from such traffic.

14. The levy of transit duties by the Zemindar in the Hill tracts came under the notice of Government in 1845, and it was then considered undesirable to interfere. The present Agent's report certainly does not shew greater reason for interference now; and under all the circumstances it seems best to tolerate the system (with the exceptions proposed by Mr. Reade,) until by opening out roads, and establishing an efficient police, its existence becomes unnecessary.

15. The fact of taxes of this character being specially excluded from the permanent settlement by Section IV Regulation XXV of 1802, deprives the Zemindars of all right to compensation, in the event of their abolition.

No. 13. ORDER THEREON, 30th August 1859, No. 516.

The Government concur in the views expressed by the Board of Revenue in paragraphs 13 and 14 of their Proceedings above recorded, and direct that matters be allowed to remain for the present as they are now in the several Zemindaries of the Vizagapatam District, except in Belgaum and Andra where the duties levied must be abolished as recommended by the Agent, and in Vizianagrum where the Rajah, it is expected, will relinquish them voluntarily.

(Signed) T. PYCROFT,
Chief Secretary.

IN CON. 24TH JUNE 1859, No. 3009.

From C. W. READE, Esq., Agent to the Governor, VIZAGAPATAM,

dated Vizagapatam, 16th June 1859, No. 531.

In Minutes of Consultation, No. 84, Political Department, dated 2nd February last held on review of my Diary as Agent, for December 1858, I was desired by Government to report through the Board on the subject of duties levied by the Zemindars of this district, and am directed further to state whether transit duties were among the assets on which the Peishcush of any of the said Zemindaries was fixed.

2. To obtain the requisite information to enable me to report as desired, time has been required. I have had to refer to the Zemindars from some of whom only, within the last few days, have I received answers, and I have likewise had to refer to the accounts.

3. I now proceed to lay before Government a succinct statement embodied below of the substance of the replies which have reached me.

Maringhy. 4. In the petty Zemindary of Maringhy it seems that two Annas is levied on every bandy passing through the jungles within the Zemindar's boundary and which is said to be expended in clearing and keeping the Pass in order. The tax is reported by the Zemindar as very trifling, and is rented out for a sum of 40 Rupees a year—no other tax of any kind, but there is nothing to show that this tax was included in the assets on which the Peishcush was fixed.

Pauchipenta. 5. The greater part of this Zemindary is in the Hills, and the residence of the Zemindar is at the foot of these Hills. There are two taxes in vogue there, one of 10 Pies upon every pair of bags or sacks carried by a bullock, and in the same proportion on the load of a bandy traversing the jungles to and from Jeypoor, the other is 4 Pies on each cowry cooly. It is not stated what these taxes annually yield, but the Zemindar is so poor and his entire Zemindary is under mortgage that it cannot be much; the Zemindar has again been written to for the information.

6. It is alleged and is supposed that the right of collecting these two items of taxation were conceded to the Zemindar by way of remuneration for damage to crops in the jungles through which the traffic passes, and as well for protecting travellers and property from plunder, also for keeping up the jungle roads. The Zemindar also states that this forms no part of the Peishcush, but was included in the old Sayer revenues and its collection has existed for very long.

Belgaum. 7. In this Zemindary there are a variety of petty, and as they would seem vexatious taxes, levied in kind on all articles brought into the bazaar of Parvettipoor where the Zemindar's family resides. They have been known to exist from time immemorial apparently, but it is not attempted to be shewn that they were included in the assets of the Zemindary on which the Peishcush was fixed. The taxes are as follows:—

Upon Bandies carrying Salt.	1 Coonchum or 3 Seers of Salt for each bandy.
On Tobacco.....	1 Anna for two bales.
On Salt-fish.....	1 Viss of fish and one Anna and 4 Pies for every bandy load.
On Chillies.....	3 or 4 Coonchums of Chillies for each bandy load.

Where the above articles are brought in by bullocks or by coolies, a proportionate toll is exacted. Besides this, fruit and vegetables are taxed at 1 Viss per cowry load, and cloths at from 1 to 2 Pies each cloth. On market days shops likewise pay 4 Pies each; the aggregate of these taxes are Rupees 400 and they were so estimated when this Estate was mortgaged to the Maringhy Zemindar and when under the Agent's management. The Zemindar admits that this item formed no part of the assets on which the Peishcush of his Estate was fixed.

Magdole. 8. The taxes levied in this Zemindary and the notice of which has given rise to the call for this Report are as follows:—

Upon Bullocks, from 1, Anna 4 Pies, to 2 Annas each.

These taxes it appears have for years past been collected at the different Ghauts or Passes in the Hills of the Zemindary in return for the privilege of grazing by the cattle traversing over them. The annual collections are said to amount to Rupees 1,150 and are usually farmed. Whether included in the Peishcush is not accurately known, but it was included in the Dowle of the Zemindary by Mr. Smollett, the late Agent, when the Estate was mortgaged to the Rajah of Vizianagram in view to clearing the Madagole debts.

9. I have not had the opportunity of again meeting this Zemindar subsequent to my Diary for December last. The subject has not therefore been further discussed.

Sungumvulsah. 10. This is a very small Zemindary bordering on the Hills and lying near to Belgaum and the other petty Zemindaries in that neighbourhood. The taxes levied here are on bandies 8 Pies and on draught bullocks per pair 2 Pies employed in carrying wood from the jungles belonging to the Zemindar. The amount collected is very trifling, and the Zemindar states it to amount to only 5 or 6 Rupees. It has been collected since 1803 when the Peshcush was permanently fixed, but whether included in the assets is not known and the sum is so trifling, I have not thought it necessary to institute further enquiry.

Andra. 11. This Zemindar states that he levies a tax of 8 Pies for each bullock load and 4 Pies for each cowry load with the consent of the traders who bring grain, &c., for sale in the market at the village of Soonkapurty as well as 1 Pie for each bullock load from purchasers, according to usage existing since one hundred years, and that he applies the same to the expenses of the Pagoda there. The Zemindar adds that the late Mr. Webb in fixing the Peshcush of his Zemindary excluded the above from the assets purposely on account of the above expenses. The aggregate sum thus realized is not stated by the Zemindar who has accordingly been again called upon to report on this point.

Vizianagrum. 12. In this Zemindary the Zemindar reports that only two taxes exist. They are levied on bullocks and cowry coolies bringing tamarind and other fruits, and vegetables from the Hills into the plains at the foot of the range within the Cassiputnam Mootah of the Zemindary from one Anna to Annas 1 Pie 4 upon each cooly, &c., and no where else. The sum annually realized is Rupees 300-5 and is levied in the way of rent for the privilege of the halting ground and has been collected for years.

Jeypoor. 13. The Zemindar of Jeypoor reports that above the Ghauts he levies upon each bullock 3 or 4 Pies and that the item brings in a revenue of about 2,500 Rupees a year, that the tax finds justification and support by old usage, and was established in consideration of his affording protection to trade passing through the country and of the keeping up of the roads. The item does not seem to be included in the assets which regulated the Peshcush, but the Rajah solicits that by reason of its antiquity and because the funds are in part appropriated to the support of the Pagodas, the privilege of collection may be continued to him. The circumstances of this Zemindary are peculiar as known to Government, and I would recommend that during the present Zemindar's life-time no interference be had.

14. In the remaining three Zemindaries of Bobily, Saloor and Coorpaum no taxes of any kind exist.

15. The Government are of course fully empowered to permit or to prohibit the continuance of any or all of the taxes commented upon in the foregoing remarks. It will be seen that the collections are strictly confined to the Hill tracts, save in Belgaum and Andra where they certainly appear vexatious, and to exist in the form of "transit duties." I think these should certainly be abolished, also the tax levied by the Rajah of Vizianagrum. He is so wealthy a Zemindar while the amount is so trifling, and its relinquishment would clearly be a relief that there would be no difficulty in inducing him to forego the exaction in toto. As regards the rest I am hardly disposed to recommend interference.

Vide Board's letter to Government, dated 6th October 1815, No. 618, and Government answer dated 25th October 1815, No. 1239, Revenue Department.

The payment of the duties affords a guarantee to trade and to travellers as the Zemindars in a measure hold themselves answerable that neither shall suffer molestation in passing through their respective territories, and I question whether the people would not themselves be opposed to its discontinuance, for their passage through the Zemindaries might not otherwise be attended with the same security and certainly as at present existing. So long as Government are unprepared to lend its aid in the protection of trade and travellers through these jungly tracts, it would I think be unwise to put a sudden stop to those means which have been for a long period in operation, and which would appear to have so fully answered the important and assigned object of their institution judging from the infrequency of highway robberies in those parts, for this crime may be said to be almost unknown.

No. 3011.

PROCEEDINGS of the BOARD of REVENUE, dated 4th August 1859.

Read letters from the Collector of Vizagapatam, dated 16th June and 21st July 1859, Nos. 531 and 676.

(In Cons. 24th June and 29th July 1859, Nos. 3009 and 3762.)

Resolved that the above letters be submitted to Government, with reference to Extract Minutes Consultation, dated 2d February 1859, Political Department, No. 84, wherein Government called for full information from the Agent at Vizagapatam regarding transit duties levied by the Zemindars of that district and in particular by the Zemindar of Madigole.

Para. 8. 2. Mr. Reade reports that the latter Zemindar levies from anna 1 pie 4 to annas 2 each on bullocks passing through his estate, in return for the privilege of grazing. The tax is collected at the different ghauts of the Zemindary and is generally farmed. The receipts are said to amount to Rupees 1,480 per annum. It is not accurately known whether the tax was included in the assets on which the Peshcush was fixed, but it has been collected "for years past," and when the estate was mortgaged to the Rajah of Vizianagrum was entered in its dowie by Mr. Smollett, a circumstance, however, which merely shows its existence at that time. Mr. Reade has not had an opportunity of again meeting the Zemindar and discussing the subject with him.

From the Agent's description this impost is not so much a transit duty as a charge for pasturage. The collections seem large, and, leaving charges out of the question, would represent at least 12,000 bullocks as passing through the estate annually.

3. In seven other estates somewhat similar taxes are levied.

Para. 4. 4. In Maringhy the tax is two annas per bandy. It is rented out and produces annually only 40 Rupees which are said to be expended on keeping the pass in order. There is nothing to show that this item was included in the assets of the property.

Para. 5. 5. There are two taxes collected in Pauchipenta, one of 10 pies on every pair of the packs or bags, used with bullocks and proportionately on bandy loads, the other of 4 pies on each cavady cooly. These taxes are believed to have been allowed, as remuneration for injury to crops by the cattle of traders, as well as for protecting travellers, and keeping up the roads. The Zemindar admits that they formed part of the old sayer or transit duties, and were not included among his assets. The annual receipts are stated by the Zemindar, to be Rupees 1,200 per annum.

Para. 7.

Salt.—3 seers for bandy load
Tobacco.—1 anna for every 2 bales.
Salt Fish.—1 viss of fish and 1 anna 4 pies for every bandy load.
Chillies.—3 or 4 coonehums for do. do.
Proportionate charges are levied on bullock and cooly loads of these articles.
Fruit and Vegetables.—1 viss per cavady load.
Cloths.—1 to 2 pies each.
On Market days each shop pays 4 pies.

Para. 10.

6. In Belgaum there are several petty and vexatious imposts levied, some in kind and others in money. The aggregate receipts are Rupees 400 per annum. The Zemindar admits that the shop tax formed no part of his assets, and does not attempt to show that the others, though of ancient origin, were included among them.

7. In Sungumvulsa bandies and bullocks employed in carrying wood from the jungles belonging to the Zemindar, are taxed 8 pies and 1 pie each, respectively. The impost has been levied since 1803, and is said to

produce only 5 or 6 Rupees yearly. It is not known whether it was included in the assets of the property or not, and the sum realized is so trifling, that the Agent has thought it needless to ascertain.

Para. 11. 8. The Zemindar of Andra states that he levies 8 pies for each bullock load and 4 for each cavady load of grain, &c., brought for sale at the market of the village of Soonkapurty, with the consent of the traders and 1 pie for each bullock from the purchaser, and that he applies the proceeds to the expenses of the pagoda at that place. He alleges that these items were, for this reason, purposely excluded from his assets, by Mr. Webb. The annual proceeds are believed to be trifling.

Para. 12. 9. In Vizianagrum bullocks and coolies, bringing fruit and vegetables from the Hills into the plains of the Cassiputnam mootah, are taxed from 1 to 1½ anna. The total sum realized is Rupees 300-5 levied as rent for the halting ground.

Proceedings of the Madras Government.

Read the following
letter from the Board of
Revenue.

(Dated 5th August 1859, No. 511)

Order thereon 30 August 1859 - No. 516.

The Govt. concur
in the views expressed by
the Board of Revenue in
paras 13 & 14 of their Proceedings
above recorded, and direct
that matters be allowed to
remain for the present as
they are now in the several
Zemindaries of the Vizagapa-
tam District, except in
Belgaum and Andra where
the duties levied must be
abolished as recommended
by

Para 13. 10. The Jeypoor Zemindar states, that, above the ghauts, he levies 3 or 4 pies on each bullock, and thus realizes Rupees 2,500 per annum. This tax does not seem to be included in the assets; but the Zemindar urges, that it is sanctioned by prescriptive usage, and was established in consideration of his protecting traders and keeping up the roads. He also alleges, that the proceeds are partly appropriated to the maintenance of pagodas.

Para 14. 11. In the other three Zemindaries,—Bobbily, Saloor and Coorpanun—no taxes of the above description are levied.

12. Mr. Reade recommends the abolition of the duties levied in Belgaum and Andra, as well

Para 15. as those in Vizianagrum, which, he believes, the Rajah will voluntarily resign. In

Para 13. Jeypoor he would propose no interference during the present Zemindar's life, and in the other estates he would leave matters as they are, "so long as Government are unprepared to lend their aid in the protection of trade and travellers through those jungly tracts." "The payment of the duties," he adds, "affords a guarantee to trade and to travellers, as the Zemindars in a measure hold themselves answerable that neither shall suffer molestation in passing through their respective territories, and he doubts" "whether the people would not themselves be opposed to its discontinuance, for their passage through the Zemindaries might not otherwise be attended with the same security and certainty as at present." The system, he believes, works well, for highway robberies are almost unknown in those tracts.

13. It may be doubted whether there is really any material difference in the character of these various imposts. It is always easy to describe such taxes, as charges for pasturage, or for the use of halting places, or as ground rents, and under other unobjectionable designations. In essence, however, they are transit duties, for they are levied only on traders and travellers. Their pressure, on the people, must depend greatly on the personal character of the Zemindar for the time being and his control over his subordinate agents. Looking at the paltry sums raised in all, but one instance, it may also be questioned whether the Zemindars are really much influenced by them, and would not afford all the assistance and protection they now give to traders, for the indirect advantages they and their people reap from such traffic.

14. The levy of transit duties by the Zemindar in the Hill tracts came under the notice of E.M.C. 25th Oct. in Con. 17th Nov. 1845, No. 3213. Government in 1845, and it was then considered undesirable to interfere. The present Agent's report certainly does not shew greater reason for interference now; and under all the circumstances it seems best to tolerate the system (with the exceptions proposed by Mr. Read,) until by opening out roads, and establishing an efficient police, its existence becomes unnecessary.

15. The fact of taxes of this character being specially excluded from the permanent settlement by Section IV Regulation XXV of 1802, deprives the Zemindars of all right to compensation, in the event of their abolition.

(A true Extract.)

[Signature]

Secretary.

To

J. D. BOURDILLON, Esq., Secretary to Government, R. D.
Copy to Collector of Vizagapatam.

[Handwritten notes and signatures]

by the Agent, and in the
-anagram where the Rajah,
it is expected, will relinquish
them voluntarily.

JH

To the Board of Revenue
" - Agent at Vizagapatam.
" Revenue Secy. - with R^d Cho. } Sep^r 2^d Sep^r

Proc. of the 1st. of the
Political. 1837. & 1838.

C. 1837

Proceedings of the 1st.

29/30 August 1837

July 1838 of 1837

Concerning the new one-
proposed by the Board of
Revenue no the subject of
General duties levied by the
Government and the
that matters be allowed
to remain for the present
as they are now in the
General Government of
the 1837 agreement. But
except in the present one
the matter of the duties
levied must be decided.