(3)

Gp. 1103 d 29.10.57

Fort Saint George, Revenue Consultation of 29th October 1857.

No. 59. Read the following Extract from the Proceedings of the Board of Revenue; dated 14th September 1857, No. 3074.

Read again the following letters.

3694 From Ganjam, 11th in Consultation 21st December 1855.
3166 From Vizagapatam, 26th October in Consultation 3d November 1855.
3217 From Rajahmundry, 29th October in Consultation 7th November 1855.
656 From Masulipatam, 13th in Consultation 26th February 1856.
360 From Guntoor, 25th in Consultation 30th January 1856.
3531 From Nellore, 30th November in Consultation 4th December 1855.
515 From Cuddapah, 4th February in Consultation 4th March 1856.
576 From Bellary, 2d in Consultation 20th February 1856.
3208 From Kurnool, 30th October 1855 in Consultation 16th February 1856.
2933 From Chingleput, 11th October in Consultation 16th November 1855.
3183 From Trichinopoly 24th in Consultation 31st October 1855.
3453 From Madura, 21st in Consultation 27th November 1855.
293 From Tinnevelly, 17th in Consultation 23d January 1856.
3583 From Coimbatore, 4th in Consultation 11th December 1855.
200 From Salem, 7th in Consultation 13th January 1857.
3138 From Madras, 30th in Consultation 31st October 1855.

By Extract Minutes Consultation of the 29th March 1855, No. 377, Revenue Department, the Government sanctioned Rules proposed by the Collector for regulating the imposition of Tseerwa jastee in the District of North Arcot, and directed the Board to take up the enquiry as regards other Districts with a view to the general adoption of similar measures of simplification.

2. The chief of these rules imposed the following rates.

3. When by water from a Government source there is raised on Poonjah land either Circar or Enam.

		Rs.
1 Crop rice,	1 Water rate on	3½
2 Do.,	2 do.	7
Plantain, Betel, and Sugarcane,	2 do.	7
Any other crop,	½ do.	1¾
Cocoanut, Mango, or any other kind of tree,	1 do.	3½

4. The letters recorded above contain the opinions of the different Collectors on the applicability of the rules to their respective Districts.

5. These are generally unfavorable, some approve of the principle, but suggest modifications.

6. The most prevalent mode of assessing Poonjah land cultivated with a Nunjah crop by means of Circar water appears to be to impose on it the tax borne by the neighbouring Nunjah land. But this rule is open to several objections. There may be a great difference in the quality of the soil and supply of water even at a short distance; and where there is no Nunjah near, so much time may be consumed in references to the talook with the view of distinguishing between lands nearly equidistant that a season is lost; moreover this plan necessarily furnishes the talook servants with great opportunities of extorting money.

7. The Rules sanctioned for North Arcot have the advantage of simplicity and leave nothing to the discretion of the Native servants. But they appear to the Board to involve two erroneous principles;

1st. The charging for water at a uniform rate without reference to the nature of the supply.

2d. The demand of the same tax for the 2d crop as for the 1st.

8. It cannot, the Board think, be disputed that a vast difference exists between the value of a supply of water for irrigation from such a river as the Cauvery and that derived from a small rain fed tank. The former is abundant, never failing, from year to year, and brings with it fertilizing substances in solution; while the latter, failing or less often in a series of years, causing a loss to the cultivator as the only crop, and never depositing any ingredients which help to enrich the

புரதானப்பு பிரிவு - 1.

செப்பனிடுபவர் பெயர் K. ஸ்ரீவஸ்தவேல்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள். 15/12/06

செப்பனிட்டு முடித்த நாள் 05/2007

யாரிடம் ஒப்படைக்கும் முன் மு.தி.பா.எ. ஒப்படைப்பு

சரிபார்க்கும் மு.தி.பா.எ. தொகுப்பு

தாவீஜி உரியவரிடம் ஒப்படைப்பு

soil. It is not, the Board think, sufficiently considered how much the certainty or otherwise of irrigation affects the weight of a Nunjah tax. If for want of water a ryot cannot cultivate, the expense of his cattle is lost, and if he sows and his crop withers, the grant of Sharee remission by no means compensates for the loss he sustains. He is simply relieved from the Government tax, but is left to bear without return, the cost of seed and labour. He must frequently borrow to obtain even the means of subsistence. It appears therefore to the Board to stand to reason that a distinction as to charge must be made between supplies derived from rarely failing rivers and rain fed tanks, and again between some tanks and others.

9. The usual charge for water for a 2d crop is ½ of that for water supplied to the 1st. The reasons for this distinction are that a 2d crop of rice does not generally occupy the land so long, or receive so much water as the 1st. It is usually of an inferior quality coming to maturity in 3 months. It is possible that under some superior sources where the supply is full or nearly so during the whole year, the value of the summer water may be quite equal or even surpass that of the watur supplied earlier in the Fusly; but the reverse of this the Board think is generally the case, and therefore they are disinclined to recommend the application of the Rules in question to the provinces in general.

10. With the view of taking away the opportunity for corruption now left to the Native servants, and the want of simplicity and correctness in the mode of assessing Teerwa jastee, the Board are disposed to think that something like a classification might be made of the sources of irrigation, and a uniform rate imposed for water supplied by rivers or reservoirs of each class.

11. There would however be one objection even in this change. It would happen that land under the same reservoirs and similar in all respects would be differently taxed owing to the period when it came under Nunjah cultivation. The Board however do not attach any great importance to this difficulty. It may be a question whether a distinct classification for each District might not be preferable to one for the whole Presidency.

12. The subject is one which must very soon meet with the attention of the officer entrusted with the superintendence of the new general assessment, and the Government may therefore be disposed to defer a change of the present system until he has considered it. It is probable that experience of one or two Districts may enable him to suggest a rule for general application, and as the minute enquiries, partially on the spot, which his duty will necessitate, will give him peculiar facilities of arriving at a correct judgment on the matter, the Board would beg to recommend that it should be referred to him.

(A true Extract.)

(Signed) J. D. S[illegible]M, *Acting Secretary.*

No. 61. Order thereon, No. 1105, dated 29th October 1857.

Para. 1. In an Extract from the Minutes of Consultation dated the 29th of March 1855, No. 477, the Government sanctioned certain arrangements, proposed by the Collector of North Arcot, and acquiesced in by the Board of Revenue, for the levy of the extra tax necessary on dry land being converted into wet by the aid of water from Government sources, commonly called "teervah jasty," and for the tax on a second wet crop being raised on one crop land, or "fussil jastv."

2. The chief rules laid down were as follows:

	Rs.
One crop of paddy, 1 wet [illegible]	1
Two do. 2 do.	3½
Plantain, betel or sugarcane, 3 do.	7
Any other crop, 4 do.	7
Cocoanut, mango or other trees, 4 do.	14

3. These rules were considered by the Government as simple, and as desirable for general instruction, that the Board of Revenue were directed to extend their inquiries throughout the Province, to ascertain how far they were generally applicable.

Fort Saint George, Revenue Consultation of 29th October 1857.

4. The Board now reply to this order, and submit the replies they have received from the several Collectors. They remark that the replies are generally against the introduction of the rules in their integrity, and they themselves question their propriety in two particulars. These are,

First. Whether a second crop of rice should pay the same water tax as the first crop that is, if one crop pays 8½ Rupees should two crops pay 7 Rupees, according to the rule laid down for North Arcot, and

Second. Whether all water should be taxed alike, or whether it would not be more fair to classify the sources of irrigation, and charge for the water according to its value, and the constancy of its supply. The Board finally recommend that the whole question be referred for disposal to the Superintendent of Settlements, whose experience, gained as he proceeds with his duties, may enable him to adopt some scheme more generally suitable than that now under discussion.

5. It is clear to the Government that on both the questions raised, more information is necessary before their final disposal; in adopting therefore the Board's recommendation, that the whole subject be referred to the Superintendent of Settlements, the Government resolve to attract to it the particular attention of that officer, in order that further information may be collected. They will take the opportunity of impressing upon Mr. Nowill, that the objects which the Government have in view, in desiring to regulate the levy of an extra cess on lands improved by means of irrigation from Government sources, are simplicity in the rules, and fairness in the charges, and that they rely on him to see that these objects are attained.

(Signed) H. FORBES,
Acting Secretary to Government.

Number of Depositions

No 3074

Extract from the Proceedings of the House of Commons
dated 14th September 1857

Read, agreed to, 6th February 1857.

3699 From Grayson 11th in Case 27th December 1855
3466 From Kingsgate 26th Feb. in Case 2nd March last
2277 From Ryde January 29th Feb. in Case 7th March last
1851 From Ramsgate 13th in Case 26th July 1856
360 From Cuxton 25th in Case 31st January "
3582 From Hythe 30th November in the 24th Case 1855
618 From Cuxton 2nd July in Case 3rd April 1856
2916 From Ickham 2nd in Case 20th February "
3208 From Hunton 30th October 1855 in Case 18th July "
2980 From Chiddingstone 22nd April in Case 18th March 1856
3133 From Brookland, Kent 22nd in Case 27th April "
3153 From Hawkhurst 24th in Case 29th November "
2193 From Tenterden 17th in Case 28th January 1856
3363 From Canterbury 4th in Case 11th December 1855
300 From Acton 5th in Case 13th January 1857
3335 From Hunton 30th in Case 18th October 1856

By Command of Her Majesty

Copy of the Petition of the Mayor, Aldermen and Burgesses of the Borough of Hastings, to the Queen's most Excellent Majesty in Council, praying for the Grant of a Charter of Incorporation.

To the Queen's most Excellent Majesty in Council.

The Petition of the Mayor, Aldermen and Burgesses of the Borough of Hastings, in the County of Sussex, in Council assembled, on behalf of themselves and the other Inhabitants of the said Borough,

Humbly sheweth,

That the said Borough is a Borough by Prescription, and has been governed by a Mayor, Aldermen and Burgesses, to a certain Date for they were regularly elected

time money be paid towards the repairing the Islands wrath the piers of Harbour pounding Sea Walls mending & preventing the Sand & Gravel from choaking up the Harbour & Creek

7. The Parish Surveyors for the time being shall have the assistance of two Freeholders and have nothing to the Statute Surveyors But they assist in the Board to inspect the Surveyors proceedings

8. The Assizes for each of the Districts aforesaid to be held by the Justices of the Peace for the Isle of Wight & for the Isle of Portland & that a Court of Sessions be held for the Isle of Wight & Isle of Portland in every year and that Notice be given of the time & place of holding such Court & the Justices of the Peace for the Isle of Wight & Isle of Portland shall have Power to appoint a Clerk of the Peace for the Isle of Wight & Isle of Portland

9. The Clerk of the Peace for the Isle of Wight & Isle of Portland shall have Power to appoint Deputies

10. The Justices of the Peace for the Isle of Wight & Isle of Portland shall have Power to appoint a Treasurer for the Isle of Wight & Isle of Portland

11. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall give Security by Bond with two sufficient Sureties in the Penalty of Two Thousand Pounds for the faithful Discharge of his Office

12. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall keep a true Account of all Sums of Money received & paid by him

13. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall pay all Orders made by the Justices of the Peace for the Isle of Wight & Isle of Portland

14. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

15. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

16. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

17. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

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29. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

30. The Treasurer to be appointed by the Justices of the Peace for the Isle of Wight & Isle of Portland shall render a true Account of all Sums of Money received & paid by him

to the Pt. The reasons for the Defendants are that a 2d Ref of rice does not generally consist the land so long, or receive so much water as the Pt. It is usually of an inferior quality coming to maturity in 3 months. It is probable that under some Superior Courses where the Depth of soil is nearly the same the whole year, the value of the Premises would be nearly equal to ours. From that of the Pt. But the Depth of soil generally the case and therefore they are estimated the Improvement the Difference of the Soils in favor to the Premises in general

12. Credit the value of having access the Defendants say for cultivation comes out to the Plaintiff Brown to and the Expense of Ploughing, and Harrowing in the usual of cultivating Corn per the Pt. Cane Chopping Hoeing Cutting & Cleaning Rice & Threshing Rice & Cleaning Rice & Marketing the same of the Expense of Ploughing Harrowing Corn Hoeing Cutting & Cleaning Rice & Threshing Rice & Cleaning Rice & Marketing the same for as much

Supposed

No 1103

Extract from the Minutes of Commissioners

Under date the 29th October 1857.

Read the following ...

Extract from the Proceedings of

the Board of Revenue.

Read order 12th September 1857 No 3092

By ... Extract from

the Minutes of Commissioners

dated the 29th of March 1855 ...

No 379, the Government Commu-

nicated certain arrangements

proposed by the Collector of

Narthe adopted, and recommend-

ed by the Board of Revenue,

for the levy of the extra Cess

Customary on dry Cornd Grain

Cornd Peas and Pulse used by the Troops

of regular Government

Forces and Commissioned Officers

(continued)

Cocoanuts, Jaggery
or other trees — 1 — 4 — 3 1/2

3. These rules were communicated by the Government to the simple and desirable for general instruction, that the Board of Revenue were desired to extend their enquiries throughout the Provinces, to ascertain how far they were generally agreeable.

4. The Board were reply to their order, and submit the replies they have received from the several Collectors. They remark that the replies are generally against the introduction of the rules in their integrity. They themselves question their practicability in two particulars. These are.

First. Whether a second crop of rice should from the same matter say as the first crop, that is, if one crop from 3 1/2 Garpas should two crops from 7 Garpas, according to the rule laid down for North Arcot, and

Second. Whether all wastes should be taxed alike, or whether

whether it would not be
wise for the Legislature
to adopt some regulations
to ascertain the value of
the land, and the
damages to be awarded
to the individual for
the taking of it for the
use of the public.

The Board finally recommend that the whole question be referred for decision to the determination of Settlement, whether by persons appointed for the purpose or in such other manner as may enable them to adopt some uniform rule of proceeding generally for the whole Province. All of which is respectfully submitted.

It is clear to the Government that on both the Grand Rivers there are valuable mill seats, upon which persons desirous

of

adopting therefore the
recommendation that the
whole subject be referred to
the determination of Settlement
ment, the Government
receive counsel the Province
for attention of that Power
~~to~~, in order that
further information may
be obtained ~~upon the subject~~.
They will then be able to
effectively of the proceedings
upon the Petition, that the
object which the Government
have in view in the measure
is the regulation the law of Eyre
and not the benefit of individuals
Government have been
sincerely in the Petitioners
and feel in the charge
made that they rely on any
thing to the detriment of the
object of

Common sense explained,

The Book of Fruits, Flowers, & Kitchen Garden — 1 — 3/6

Blue — do — 2 — do — 7

Christian, Ethelbert

Negro Land — 3 — do — 7

Boy with Cafe — 12 — do — 15/6

Cornwall, Thomas —

or Wild Trees — 1 — do — 3/6

Three pastels — clear — coloured

by the Governess — do — complete

and do — desirable for general

circulation, that the Board

were pleased to extend their

experience throughout the Do-

minion, to ascertain how far

they were generally applicable.

The Board more fully

to this order, and drew the

replies they have received

from the several Collectors — they

recommend that the replies are

generally

generally approved the introduc-
-tion of the pulse into their
integrity — they recommend gen-
-eral their propriety in two
particulars, and they recom-
-mend that the particu-
-ulars be referred for
observation to the Superin-
-tendent of Plantations, who
experience, general and re-
proceeds with his duties,
may enable him to adopt
some scheme more generally
suitable than that now
under description. If the
Government should be
pleased to adopt the
Board's recommendations,
and to refer the matter
to the Board, it may be
well to accompany the
reference

Reference made to the Report
of the Committee of Conference
upon the two Amendments
proposed by the House.

The first Amendment
is a second Cusp of Rice moulded
freely like the outer curve of the
first Cusp - Head & of
one Cusp respecting Diameter
stranded two Orders for Cusp
according to the Rule Carved
Ornament for Work Greek.

The general question
upon Resolution how Agree that
the second Cusp ornamented for
only as Ornament upon the top
carried on the first Cusp and
which the second more resem-
bleth the general sculpture
Solo not Remain entitled
Summary a double Cusp over

Recommended

proceeding entitled the second Cusp
as on the present above Cusp
of the Cusp and convergency Repeating
a Curve Cusp like quantity
of curves the Produce of in-
-finite variety and Cusps
Ornaments or Leaves Arches - Double
Cusping extending the Canal
which command therefore Leaves
or Right Lay - Stranded work
the Commencement to Recommend
Order this Rule, and decided
unbroken it shall be generally
evolved or not

The second question
Resolved by the Second in
the Negative and Curves stranded be
Resolved Carried, on Question that
Cusp of the second Cusp ornament

and charges for the water according to its value, and the constancy of its supply.

There is perhaps no doubt that this is, in theory, correct, but it cannot be denied that it would be very difficult to apply the rule in practice, and to regulate the water rate according to the size, and number of supply, of each tank, and channel, and streams, and rivers, or to be from time to time ascertained. We are inclined to think that the value of the water and the cost of the Colonies and Northern rivers, both naughty streams, both draining much thinly peopled country, both running over the Tunnel

a fertilizing deposit they would naturally be elected together, and yet the waters of the Northern are far more valuable to the land than those of the Colonies, because they pass through a Limestone formation, and hold in solution one of the most valuable manures - do not to carry the Tunnel stream into practice, it would be necessary to have a chemical analysis of the water in all rivers, Channels, streams, and tanks, and to affix them accordingly.

On this point also the Government would perhaps do good ere to decide.

B.B.

10-10-57

3 Yrs J
17.3.05 ✓
11-9-08.
7-6-12.

15
1903

(1) Lease, 100 yrs Leg.
Cons. 20/- Stated.

£ 15. 1903.

(2) Lease, Assn. of Land
to Cons. 20/- Stated.

(3) Assignment for purchase of Leasehold interest to Assn. of Land Owners and Farmers, Ltd. of Assignment of Assignment of Land