I

Revenue Department

Minutes of Consultations

17th Nov 1857

Pack No 3 & 4

Order No 11505/11th Nov 1857

No 21

பரிஷ்காரப்பு பிரிவு — 1.

செப்பனிடுபவர் பெயர் S. வீரமன

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 1-2007

செப்பனிட்டு முடித்த நாள் 6-2007

சரிபார்க்கும் முதல் மு. நி. பா. எ. கையொப்பம்

சரிபார்த்தும் உ. நி. பா. எ. கையொப்பம்

திராய்ச்சி உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 17th November 1857.

No. 3. Read the following Extract from the Proceedings of the Board of Revenue; dated 12th October 1857, No. 3454.

Read letter from the Collector of North Arcot, dated 31st August 1857,* submitting copy of a letter from the Acting Sub-Collector, forwarding the modified scheme for the revision of the assessment of the Nothern talooks of the District.

*In Cons. 12th October 1857.

(Here enter No. 219.)

In Extract Minutes Consultation 20th February 1857, No. 189, R. D., the Government approve generally of the scheme of revision that has been devised for the Northern talooks of North Arcot, but notice a few points which require farther investigation. In the letter now before the Board, the Collector forwards Mr. Banbury's Report to the mode in which he has dealt with these points remaining for correction, and recommends that his proceedings should be confirmed.

2. The arrangements which Government in the Extract Minutes Consultation above referred to, required should be made in order to complete the scheme of revision, where as follows:

1. *Chindragerry.*
2. *Trivullum.*
3. *Sautgur.*
4. *Chittoor.*

I. Some farther reduction of the Nunjah assessment in the 4 talooks marginally named, and of the Poonjah also in the first 3, and perhaps in Cauverypauk in order to bring the 'mean rates' of these talooks nearer to those of the others. II. The transfer of land now classed as Nunjah at a very low rate, to Poonjah. III. A reduction in the Poonjah rates of the villages transferred from Chingleput, in 3 villages of Vellore assessed by Mr. Nisbet, and in the villages of the resumed Jagheer of Avilcondah. IV. Some additional relief to the lands under wells.

	Average Nunjah Assessment at present.			As first proposed in E.M. C. 15th July 1856.			As proposed now.			Percentage below present rates.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Chindragerry. ...	15	15	9	9	9	6	9	1	5	40·8
Trivellum.....	11	9	2	8	1	1	7	10	9	33·8
Sautgur..... ...	12	14	7	8	12	9	8	2	4	36·9
Chittoor.....	13	12	7	9	3	3	8	11	10	36·6

3. The reduction that Mr. Banbury has made in the Nunjah of the 4 high taxed talooks has brought the mean rates per Cawney down considerably, as shewn in the margin. Mr. Banbury refers to the Nunjah land *cultivated* in Fusly 1262 a good average year, selected by Mr. Bourdillon, in his Report of 23rd October 1854.* The rates proposed for the *Ayacut* or cultivation and waste together, are shewn in the margin *A*. The percentage of reduction comparing the now proposed, and the usual assessment, is calculated on the *whole assessment* of the cultivated land. Thus in Chendragerry 15-15-9 reduced to 9-1-5 is 43½ per cent. lower, but 50,956 Rupees reduced to 30,148 (Enclosure 46) is 40·8 per cent. reduction.

* *No. IX. Selection from Records of Government.*

	Rs.	A.	P.
A. *Chendragerry,*	8	11	4
Trivellum,...	7	10	4
Sautgur,.....	7	14	2
Chittoor,...	8	10	9

	Onthe cultivation per Cawny.			On the ayacut per Cawny.		
	Rs.	A.	P.	Rs.	A.	P.
B. Chendragerry, - - - - - -	9	1	5	8	11	4
Trivellum, - - - - - -	7	10	9	7	10	4
Sautghur, - - - - -	8	2	4	7	14	2
Chittoor, - - - - - - -	8	11	10	8	10	9
Cauverypauk, - - - - -	6	12	7	6	10	9
Sholingur,- - - - - - -	6	...	4	5	15	8
Palmanair, - - - - - -	6	2	3	5	11	2
Vencatagerry,- - - - - -	6	10	5	6	2	...

4. The Nunjah rates of the talooks of Chendragherry and Chittoor are *yet* higher than the others as shewn in the margin, *B*. but the Board think Mr. Banbury has given good and sufficient reason for the difference, and that it would be inexpedient to push the reductions farther. It seems quite impracticable to make the "mean rates" of all the talooks in any District agree, unless it is admitted, which can

never be the case, that the land throughout is of equal fertility. It is for the officer who conducts in person the local enquiries necessary for the purpose of assessment to satisfy himself as to the varying nature of the land, or other advantages of the several talooks, and Mr. Banbury is now able to speak from his own knowledge, that Chittoor and Chendragerry have real advantages, which makes the imposition of a higher rate of assessment quite reasonable. It will be seen from the marginal Statements given above, that the reduction of Nunjah assessment in the 4 talooks noticed by Government is from 33¾ to 40½ per cent. In the other 4 talooks it has been from 15¼ to 22½ per cent.

	Average Poonjah Assessment at present.			As first proposed.			As proposed now.			Percentage below present rates.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Chendragerry,	2	11	11	2	1	5	1	14	4	30·8
Trivellum,	3	1	4	2	5	2	2	1	4	32·3
Sautgur,	2	9	1	2	...	6	1	13	7	28·0
Cauverypauk,	2	3	11	1	14	6	1	10	9	27·6

5. With regard to the 4 talooks in which the *Poonjah* assessment appeared to Government too high, the 3 first are the same which when referring to the Nunjah assessment, have just been shewn to have real local advantages. The rates on the *cultivated* land of Fusly 1262, are shewn in the margin. The percentages are calculated on the difference made in the whole Poonjah cultivation of the talook. Thus in Chendragerry land that in Fusly 1262 paid 14,671, Rupees, would under the assessment *now* proposed, pay 10,143 Rupees or 30·8 per cent less.

6. The above calculations are based on the Poonjah *cultivated* land. The proposed rates per Cawnie for the whole Ayacut, cultivated and waste are shewn in the margin.

Chendragerry 2-1-10. *Sautghur*... 2-7-11.
Trivallum 2-14-4. *Cauverypauk* 2- 3-7.

7. The mean rate for the talook of Trivullum is yet the highest, though the percentage of reduction has been greater than in any other of the Northern talooks. In the other 4 talooks not named in the margin above the reduction proposed, is from 16½ to 21 per cent. and considering the description given by Mr. Banbury of the Trivullum talook the Board cannot urge any further reduction.

8. The next modification required by Government was in regard to Nunjah land assessed under 2 Rupees per Cawney, and it was directed that either it should be classed as Poonjah, or else brought up to Nunjah at 2 Rupees a Cawney. This last course has been adopted, it being preferred by the ryots to the other, as though they pay a little extra *fixed* teerwa they will not be subject to the additional tax which as Poonjah they would have to pay if they availed themselves of water from Government sources. The lands referred to are chiefly in the Sutwaid talook and some in Sholingur, with a little elsewhere. The total Ayacut is 1432 Cawnies, of which 1120 were cultivated in Fusly 1262 on a Nunjah assessment of 1,842 Rupees. The assessment proposed and assented to is Rupees 2,240, or 2 Rupees a Cawney. The 312½ Cawnies of waste is in like manner assessed at 2 Rupees a Cawney.

	Ayacut.	Old rate.			Proposed.		
	Cawnies.	Rs.	A.	P.	Rs.	A	P.
A.	4,425	2	0	4	1	11	3
B.	252	3	10	1	1	15	3
C.	4382	2	2	11	1	6	9

In A only 801 *Cawnies were cultivated in Fusly* 1262. *In B and C about* ½ *the Ayacut.*

9. Next, with regard to the Poonjah land in the villages transferred from Chingleput, A. the 3 villages of Vellore assessed by Mr. Nisbet, B. and those of the late Avilcondah Jagheer, C. Mr. Banbury found on enquiry that the rates were too high, and that land was left waste in consequence. He proposes therefore so to reduce their rates as to bring them more in accordance with the Poonjah of the Northern talooks, and the Board consider the proposed rates, as shewn in the margin, sufficiently low.

10. The last point referred to by Government in Extract Minutes Consultation 20th February 1857, was respecting the Nunjah lands under wells. The additional relief has been afforded by Mr. Banbury in the way proposed, namely the substitution of the next lowest rate

throughout, so as to have them a rate below the tank and Channel Nunjah. The whole Ayacut of the well Nunjah is 1730 Cawnies, of which about half is cultivated. The present assessment is 17,412 Rupees, and the reduction will bring it down to 10,252. The land is chiefly situated in Sholingur, Trivullum and Sautghur.

Enclosure 39.

11. Having disposed of the points especially adverted to by Government, Mr. Banbury adverts to the arrangements he proposes for the lands described as Hall Bagayet and Atchoocut in the Sautghur talook.

12. As recommended by Mr. Bourdillon in para. 60 of his Report of 23d October 1854, these lands will now be considered and classed permanently as Nunjah or Poonjah according as they may really be considered as irrigated or unirrigated. Those now proposed to be classed as Nunjah, will not have their assessment so much reduced as the lands of the Ayen Nunjah of the talook, because they are already assessed, at an exceptionally low rate. Those proposed to be classed as Poonjah will not have a higher rate than 6 Rupees a Cawney, which is the maximum Poonjah rate of the talook. The measures proposed by Mr. Banbury seem reasonable.

13. It appears from enclosures 11 and 12 that the Atchoocut and Hall Baghayet transferred to Poonjah, is about 170 Cawnies, of which half is waste; that transferred to Nunjah is about 2400 Cawnies, of which 1400 are cultivated.

14. In para. 4 of his letter, Mr. Banbury explains why he has not been able to make one table of rates suit for all the 8 Northern talooks, as was originally contemplated. In consequence of his being directed to reduce some of the old rates in some talooks more than in others, the scale was broken into. He states that he has "applied one similar set of rates to those "talooks which are to be more benefited than the others, so that now we have *two* systems of "reduction in the 8 Northern talooks; one for those ordinarily reduced, and one for those ex-"traordinarily reduced."

Thus in *Nunjah* land.

Palmanair, Vencatgherry, Sholingur and Cauverypauk, receive the same scale of reduction, but Chittoor, Chendragerry, Trivullum and Sautghur, another.

15. Mr. Banbury has not explained himself very clearly, but the Board suppose him to mean, that in some talooks instead of lowering the old rate, *one* step, he has been obliged to lower it *two*, in order to meet the directions of Government as to approximating the "mean rates" of each talook.

Nunjah.			*Nunjah.*		
Class.	*Rates per Cawny.*		*Class.*	*Rates per Cawney.*	
	Rs.	*A.*		*Rs.*	*A.*
1	10	...	12	5	4
2	9	8	13	5	...
3	9	...	14	4	12
4	8	8	15	4	8
5	8	...	16	4	4
6	7	8	17	4	...
7	7	...	18	3	12
8	6	8	19	3	8
9	6	...	20	3	4
10	5	12	21	3	...
11	5	8	22	2	12

16. There does not, however, appear to the Board to be any practical inconvenience in the result. There are still 22 grades of Nunjah as shewn in the margin, and what is No. 3 in one talook is No. 3 in another, and they both pay 9 Rupees a Cawnie. The fact that in some talooks there is no No. 1 and in others no No. 14, &c., is not a matter of importance.

17. The same remarks apply to the Poonjah, of which there are 37 classes, from 6 Rupees to 3 Annas a Cawney.

18. In Extract Minutes Consultation 3d June 1857, No. 545, R. D., the Government, at the recommendation of the Board of Revenue, sanctioned an expenditure of 3,510 Rupees for the purpose of preparing detailed accounts, supposed to be requisite before the mean rates of the talooks could be equalized. It was also supposed that to carry out this scheme a system of punchayet valuation would be necessary in each village. It subsequently appeared that the Collector did not intend to urge this plan for the Northern talooks though it certainly was pressed on the Board by his Head Sheristadar who was deputed by him to lay the matter

personally before the Board. In consequence of representations made by Mr. Banbury, the Board resolved in their Proceedings dated 26th June 1857, (copy of which was sent* to Government) to dispense with the services of the Punchayets, and the detailed accounts in the Northern talooks, and Mr. Banbury has consequently been able to bring the revision of the assessment in those talooks to a more speedy conclusion, and as it appears to the satisfaction of the people. The 3,510 Rupees sanctioned by Government, will therefore not be required.

On 1st August 1857.

19. The financial result of the proposed reductions in the 8 Northern Talooks including the villages transferred from Chingleput, those of the Maumadoor Polliam, and the Avilcondah Jagheer, and the 4 in the Vellore Talook settled on the principle of the Northern Talooks, is briefly as follows as shewn in Enclosures 46 and 42 of Mr. Banbury's letter.

Nunjah.

Total Ayacut,...		1,06,080 Cawnies.
Present Assessment, ...		10,02,353 Rupees.
Proposed do., ...		7,26,243 do.
Reduction 27½ per cent.,		Rs. A. P.
Present rate per Cawny, ..		9 7 2
Proposed rate do., ...		6 13 6
Cultivation in Fusly 1262, ...		69,019 Cawnies.
Present Assessment, ...		6,49,307 Rupees.
Proposed do., ...		4,75,250 do.
Reduction, ...		26·8 per cent.
		Rs. A. P.
Present rate per Cawney, ...		9 6 0
Proposed do. do., ...		6 14 2

The loss of revenue taking the cultivation of Fusly 1262 as a standard, and supposing *no increase* in cultivation, would be in irrigated land alone in the Northern talooks 1,74,057 Rupees annually.

Poonjah.

Total Ayacut,...		3,37,787 Cawnies.
Present Assessment, ...		6,98,731 Rupees.
Proposed do., ...		5,35,298 do.
Reduction, ...		23·4 per cent.
		Rs. A. P.
Present rate per Cawney,... ...		2 1 1
Proposed do. do., ...		1 9 4
Cultivation of Fusly 1262, ...		1,15,378 Cawnies.
Present Assessment, ...		2,65,438 Rupees.
Proposed do., ...		1,99,629 do.
Reduction, ...		24·8 per cent.
		Rs. A. P.
Present rate per Cawney, ...		2 4 10
Proposed do. do., ...		1 11 8

The loss of revenue, taking the cultivation of Fusly 1262 as a standard, and supposing *no increase* of cultivation, would be on the unirrigated land in the Northern talooks 65,809 Rupees.

20. The *total* effect of the reduction of 27½ per cent. on Nunjah, and 24·8 on Poonjah, taking the cultivation of 1262 as a standard will be about 2,40,000 Rupees annually, but as 35 per cent. of the land that can be irrigated is waste, and 66 per cent. of the unirrigated, it is not unreasonable to suppose that with a deduction of assessment of 25 per cent., the revenue will eventually recover itself, not to mention the many other advantages equally important, though not exactly pertaining to the mere revenue view of the question.

21. In conclusion, the Board wish to express their entire satisfaction at the manner in which Mr. Banbury has acquitted himself so far of special duties requiring energy and judgment, and they trust that Government will sanction the present plan of revision for the Northern talooks.

22. The Southern talooks require a different arrangement, and will be reported on separately.

(A true Extract.)

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

4r 1150

No. 4. ORDER THEREON, No. 1150; dated 11th November 1857.

In their Proceedings above recorded, the Board of Revenue submit a letter from the Collector of North Arcot, giving cover to one from the Acting Additional Sub-Collector charged with the duty of revising the assessment in that District, in which are detailed the measures which the latter officer has taken, to correct the inconsistencies which were pointed out in Extract Minutes Consultation No. 189 of 20th February 1857, as existing in the scheme of revision as first drawn up by Mr. Whittingham.

No. 219 dated 31st August 1857.

2. The Board detail, in para. 2, the arrangements which the Government were of opinion were required to complete the scheme. The first point adverted to by Government was the necessity of still further reduction in the Nunjah assessment in Chundragiry, Trivallum, Sautghur and Chittoor, and of the Poonjah assessment in the first three of these talooks. The additional Sub-Collector has now assimilated, as far as possible, the Nunjah rates in these talooks with those in the others, and has convinced himself, by personal enquiry, that perfect equality in the mean rates of all the talooks is impracticable, on account of the land being more fertile in some tracts than in others, thus the rates in Chandragiry and Chittoor are still higher than in the other talooks, on account of real local advantages possessed by those two talooks, which render the imposition of a higher assessment reasonable. So with Poonjah; though the per centage of reduction in it has been greater, the mean rate in Trivallum is still higher than in the other talooks, for its local advantages are great. The Board concur with Mr. Banbury in thinking further reduction inexpedient.

Board, para. 4.

3. The second point, on which Government deemed the modification of the original scheme desirable, was respecting low assessed Nunjah. The intentions of Government have been fully carried out; and the assessment on this land has been brought up to two Rupees a cawny, the measure being, of the two alternatives proposed by Government, the one more consonant with the wishes of the Ryots.

Board, para. 8.

4. As regards the villages transferred from Chingleput, the Government remarked that they were not entitled to relief except where the existing rates were clearly too high, and they also thought that the Avilcondah and Mamundoor villages should share in the general reductions. Mr. Banbury has found, on personal enquiry, that the Poonjah rates in these villages are too high, and that land to a considerable extent, is left waste in consequence. He therefore proposes, and the Board concur in his views, certain reductions, the effect of which will be to assimilate the dry rates in these villages with those in the Northern talooks generally.

Clause 3 p. 2, para. 7. { *E. M. C. of 20th February 1857, No. 189.*

Board, para. 9.

Additional Sub-Collector, para. 6.

5. In para. 8 of their former order, Government referred to the Nunjah under wells. They considered that additional relief was wanted, and suggested a method of giving this relief. Mr. Banbury has in this case also carried out the intentions of Government, and given the relief in the manner proposed.

6. The Government observe that in the latter part of para. 5 of the order of 20th February, it was expressly stated that it would be unnecessary to re-submit the scheme for the approval of Government, and the additional Sub-Collector having carried out the suggestions laid down for his guidance without deviation, the Board might themselves have sanctioned the measures under review. It is now requested that no time may be lost by the Board in communicating their sentiments to the Collector; and it is hoped that no further delay will take place in carrying out the reforms so greatly needed, and sanctioned so long ago.

Additional Sub-Collector, para. 4.

7. In para. 14 the Board notice the additional Sub-Collector's explanation of his not having been able to make one table of rates suit for all the Northern talooks. Mr. Banbury states that the uniformity and simplicity of the former plan would have been very advantageous, but that it was found impracticable, because a different quantum of reduction was found to be required in different places; the result has been that the eight Northern talooks have been divid-

ed into two groups for Nunjah, and two for dry land, in each of which groups an uniform system of reduction has been applied.

8. In para. 18 the Board shew that the sum of Rupees 3,510, sanctioned in Extract Minutes Consultation 3d June 1857, for preparing detailed account, has not been required.

Board, para. 19 seq.
Additional Sub-Collector, statements 42 & 46.

9. In the subsequent paras. the Board give an abstract of two of the Additional Sub-Collector's statements, detailing the probable financial result of the arrangements now to be carried out. From this it is seen that, taking the cultivation of Fusly 1262 as a basis, and supposing that no increase of cultivation will hereafter ensue, the annual loss on Nunjah would be Rs. 1,74,057, and on Poonjah Rupees 65,809; or about 2,40,000 in the whole. But the Board are of opinion that, considering the large amount of cultivable land now waste, it is reasonable to suppose that the present reductions will give such an impulse to agricultural enterprise, that the revenue will eventually recover itself. The Government consider that very recent experience shews that this is more than probable, and they anticipate that results similar to those which have followed reduction in South Arcot, will be apparent in the Chittoor District. In conveying their approval of the present reforms, the Government notice with pleasure the favourable testimony borne by the Board to the way in which Mr. Banbury has acquitted himself of special duties requiring judgment and discretion.

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

Revenue Department

5

1150

Extract from the Proceedings of the Board of Revenue, dated 12th October 1857.

No. 3454

Read letter from the Collector of South Arcot dated 31st August 1857 submitting copy of a letter from the Acting Sub Collector, forwarding the modified scheme for the revision of the assessments of the Northern Talooks of the District.

(See enter No 219)

In Extract Minutes Consultation 20th February 1857, No 189 R. D. the Government approved generally of the scheme of revision that has been devised for the Northern Talooks of South Arcot, but notice a few points which require further investigation. In the letter now before the Board, the Collector forwards Mr. Banbury's report as to the mode in which he has dealt with these points remaining for correction, and recommends that his proceedings should be confirmed.

2. The arrangements which the Government

Be entered

Government in the Extract Minutes consid-
ration above referred to, required should be
made in order to complete the scheme of re-
vision, were as follows: I Some further reduc-
tion of the Nunjah assessment in the 4
Talooks marginally named, and of the Pun-
jah also in the first 3, and perhaps in Cou.
very Pauk in order to bring the mean rates
of these Talooks nearer to those of the others.
II. The transfer of land now classed as Nun-
jah at a very low rate, to Punjah. III A
reduction in the Punjah rates of the Villages
transferred from Chingleput to
of Vellard assessed by Mr Nesbit, and in the
Villages of the resumed Sayher of Anikondah.
IV Some additional relief to the lands unto
Wells.

1. Chendragerry
2. Trivellum
3. Sautgur
4. Chittoor

3. The reductions that Mr Banbury has made in the Nunjah of these 4 taxed Talooks has brought the mean rate per Cawney down consider-
ably, as shewn in the mar-
gin. Mr Banbury refers to the Nunjah land cul-
tivated in July 1862 as

	Average Nunjah assessment per Cawney	As fixed in Cuttack in July 1861	As proposed now	Percentage of reduction proposed
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Chendragerry	12 2 0	12 2 0	9 1 5	27·8
Trivellum	15 15 9	9 3 5	9 15 9	35·8
Sautgur	11 9 2	8 1 1	7 10 9	35·9
Chittoor	12 14 7	8 12 9	8 2 4	36·0
	13 12 7	9 3 3	8 11 10	

good

3 1

1. Chendragerry
2. Trivellum
3. Sautgur
4. Chittoor

good average year, selected by Mr Bourdillon in his Report of 23d October 1854. The rates proposed for the Nunjah or cultivation and waste together, are shown in the margin. The percentage of reduction comprising the new proposed, and the usual assessment, is calculated on the whole assessment of the cultivated land. Thus in Chendragerry 15. 15. 9 reduced to 9. 1. 5 is 43½ per cent lower, but 53756 Rupees reduced to 30483 (Enclosure 46) is 40·8 per cent reduction.

A

	Rs.	a.	p.
Chendragerry	9	1	5
Trivellum	7	10	9
Sautgur	8	2	4
Chittoor	8	11	10
Cawney land	6	12	7
Shalingur	6	0	4
Palmaneir	6	2	3
Venkatagerry	6	10	5

4. The Nunjah rates of the Talooks of Chendragerry and Trivellum are higher than the others as shewn on the margin, but the Board think Mr Banbury has given good and sufficient reason for the difference and that it would be inexpedient to push the reductions further. It seems quite impracticable to make the "mean rates" of all the Talooks in any District agree, unless it is admitted which can never be the case, that the land throughout is of equal fertility. It is for the Officer who conducts in person the

B

	On the cultivation for Cawney.			On the Nunjah for Cawney.		
	Rs.	a.	p.	Rs.	a.	p.
Chendragerry	9	1	5	8	11	4
Trivellum	7	10	9	7	10	4
Sautgur	8	2	4	7	11	2
Chittoor	8	11	10	8	10	9
Cawney land	6	12	7	6	10	9
Shalingur	6	0	4	6	15	8
Palmaneir	6	2	3	5	11	2
Venkatagerry	6	10	5	6	2	4

X Ex. Selection from Records of Government

A
Chendragerry 12 2 0
Trivellum 7 10 4
Sautgur 7 11 2
Chittoor 8 10 9

recommended

Mr. Lewin

the local enquiries necessary for the purpose of assessment to satisfy himself as to the varying nature of the land, or other advantages of the several Talooks, and Mr. Bunbury is now able to speak from his own knowledge, that Chittoor and Chendragerry have real advantages, which makes the imposition of a higher rate of assessment quite reasonable. It will be seen from the marginal Statements given above, that the reduction of Punjah assessment in the 4 Talooks noticed by Government is from 33¾ to 40½ per cent. In the other 4 Talooks it has been from 15¼ to 22½ per cent.

5. With regard to the 4 Talooks in which the Punjah assessment appeared to Government to be high, the 3 first are the same which when reforming to the Punjah assessment, have just been shewn to have real local advantages. The rates on the cultivated land of Fusly 1262, are shewn in the margin. The percentages are calculated on the difference made in

	Average Punjah Assessment at present.	As first proposed.	As finally fixed.	Percentage of reduction on present rates.
	Rs a p	Rs a p	Rs a p	
Chendragerry	2 0 11	2 1 5	1 14 4	38·3
Timellum	3 1 4	2 5 2	2 1 6	32·3
Sautgur	2 9 1	2 . 6	1 8 7	28·0
Calvery Paunk	2 3 11	2 0 6	1 10 9	27·6

Chendragerry 2-1-10
Timellum 2-14-4
Sautgur 2-7-11
Calvery Paunk 2-0-7½

6. The above calculations are based on the Punjah cultivated land. The proposed rates per Cawnie for the whole Aya-cut, cultivated and Waste are shewn in the margin.

7. The mean rate for the Talook of Timellum is yet the highest, though the percentage of reduction has been greater than in any other of the Northern Talooks. In the other 4 Talooks not named in the margin above the reduction proposed, is from 10½ to 21 per cent, and considering the description given by Mr. Bunbury of the Timellum Talook the Board cannot urge any further reduction.

8. The next modification required by Government was in regard to Punjah land assessed under 2 Rupees per Cawney, and it was directed that either it should be classed as Punjah, or else brought up to Punjah

Mr. Lewin

Nunjah at 2 Rupees a Cawney - This last course has been adopted, it being preferred by the Ryots to the other, as though they pay a little extra fixed Teerwa they will not be subject to the additional tax which as Ponjah they would have to pay if they availed themselves of water from Government Sources - The lands referred to are chiefly in the Sultaud Stock and come in Shingeer with a little elsewhere. The total Aygaut is 1532 Cawnies of which 1120 were included in Shingeer with a Jumma of 1052 Rupees. The new Jamabundy assessment of 1032 Rupees. The new Jamabundy proposed and recorded to is 928 Rupees a Cawney - The 302 Cawnies of Waste is in like manner assessed at 1 Rupee a Cawney.

9. Next with regard to the Ponjah Lands in the Villages transferred from Chingleput, the 3 Villages of Pallore assessed by Mr Steele, and those of the late Sulemdah Seyheer of Mr Bunbury found on enquiry that the rates were too high, and that land was left waste or unpresumed. He proposes therefore to

	Aygaut	Old Rate			Proposed		
	Cawnies	Rs	a	p	Rs	a	p
A	4428	2	0	4	1	4	3
B	252.	3	10	1	1	8	3
C	2382	2	2	11	1	0	9

In A only 501 Cawnies were cultivated in Fasly 1252. In B and C about ½ of the Aygaut

to

to reduce their rates as to bring them more in accordance with the Ponjah of the Northern Talooks, and the Board consider the proposed rates, as shewn in the margin sufficiently low -

10. The last point referred to by Government in Extract Minutes Consultation 20th February 1857 was respecting the Nunjah Lands under Wells - The additional relief has been afforded by Mr Bunbury in the way proposed, namely the substitution of the next lowest rate throughout, so as to have them a rate below the Tank and Channel Nunjah - The whole Aygaut of the Well Nunjah is 1750 Cawnies of which about half is cultivated - The present assessment is 1742 Rupees, and the reduction will bring it down to 1252 -

Encl 2a. The land is chiefly situated in Shoreingeer, Trivellore and Sadaghur -

11. Having disposed of the points especially adverted to by Government Mr Bunbury adverts to the arrangements he proposes for the lands described as Tall Bagayet and Methoocut in the

Sadaghur

Mr Cudapore

Santgur Talook-

12. As recommended by Mr Boardillon in Para 28 of his Report of 23d October 1854, these lands will now be considered and classed permanently as Nunjah or Poonjah according as they may really be considered as Irrigated or Unirrigated. Those now proposed to be classed as Nunjah, will not have their assessment so much reduced as the lands of the Ayen Nunjah of the Talook, because they are already assessed, at an exceptionally low rate. Those proposed to be classed as Poonjah will not have an higher rate than 8 Rupees a Cawny which is the maximum Poonjah rate of the Talook. The measures proposed by Mr Banbury seem reasonable.

13. It appears from Enclosures 11 and 12 that the Attikoorut and Tall Baghayet transferred to Poonjah, is about 170 Cawnies, of which half is waste, that transferred to Nunjah is about 2100 Cawnies of which 1200 are cultivated-

In Para 2 of his Letter, Mr Banbury

9- I &
1150

has not been explains why he has not been able to make me Table of Rates suit for all the 8 Northern Talooks, as was originally contemplated- In consequence of his being directed to reduce some of the old rates in some Talooks more than in others, the scale was broken into- He states that he has applied one similar "set of rates to those Talooks which are to "be more benefited than the others, so that "now we have five systems of reduction in "the 8 Northern Talooks, one for those ordi- "narily improved and one for those extra- "ordinarily reduced".

Thus in Nunjah land.

Palmanair, Veneatgherry, Sholingur and Cameryghaut, receive the same scale of reduction, but Chittoor, Chendragerry, Tripatoor and Santgur, another.

15. Mr Banbury has not explained himself very clearly, but the Board suppose him to mean, that in some Talooks instead of lowering the old rate, one step, he has been obliged to lower it two, in order to meet the directions of Government

as

Measures

as to approximating the "mean rates" of each Talook.

16. There does not however appear to the Board, to be any practical inconvenience in the result. There are still 22 grades of Nunjah as shewn in the margin, and what is No. 3 in one Talook is No. 3 in another, and they both pay 9 Rupees a Cawney. The fact that in some Talooks there is no No. 1, and in others no No. 14 &c. is not a matter of importance.

Talook	Nunjah Rates per Cawney
1	10
2	9-8
3	9
4	8-8
5	8
6	7-8
7	7-8
8	7-8
9	
10	6-12
11	6-8
12	6-4
13	6-
14	4-12
15	4-8
16	4-4
17	4-
18	3-12
19	3-8
20	3-4
21	3
22	2-12

17. The same remarks apply to the Punjah ~~for Lis[illegible] the~~ viz 37 classes from 8 Rupees to 3 annas a Cawney.

18. An Extract Minutes Consultation 3d June 1857 No 545 R. D. the Government, at the recommendation of the Board of Revenue, sanctioned an expenditure of 3510 Rupees for the purpose of preparing detailed accounts, supposed to be requisite before the mean rates of the Talooks could be equalized. It was also supposed that to carry out this Scheme a system of punchayet valuation would be necessary in each Village. It subsequently appeared that

10-1501

that the Collector did not intend to urge this plan for the Northern Talooks though it certainly was pressed on the Board by his Head Shirestadar who was deputed by him to lay the matter personally before the Board. In consequence of representations made by Mr Bankury the Board resolved in their Proceedings dated 28th

On 1st August 1857 June 1857 (copy of which was sent to Government) to dispense with the services of the Punchayets, and the detailed accounts in the Northern Talooks, and Mr Bankury has consequently been able to bring the revision of the assessment in those Talooks to a more speedy conclusion, and as it appears to the satisfaction of the people. The 3510 Rupees sanctioned by Government will therefore not be required.

19. The financial result of the proposed reductions in the 8 Northern Talooks including the Villages transferred from Chingleput, those of the Maunadoor Pol. Seam, and the Anilcondah Sagheer, and the 4 in the Vellore Talook settled on the principle of the Northern Talooks, is briefly as

as follows: as shewn in Enclosures 16 and 17 of Mr. Bunbury's letter.

Nunjah.

Total Ayacut	100380 Cawnies
Present Assessment	102353 Rupees
Proposed do.	70213 Rupees
Reduction 27½ per cent.	
Present rate per Cawney	0-1-2
Proposed rate do.	0-13-5

Cultivation in Fasly 1262	89019 Cawnies
Present Assessment	82307 Rupees
Proposed do.	47250 do.
Reduction	26·8 per Cent
Present rate per Cawney	0-14-0
Proposed do. do.	0-8-10

The loss of Revenue taking the cultivation of Fasly 1262 as a standard, and supposing no increase in cultivation would be on Irrigated land alone in the Northern Talooks 17405 Rupees Annually.

Poonjah.

Total Ayacut	337787 Cawnies
Present Assessment	678731 Rupees
Proposed do.	535298 do.
Reduction	23·4 per cent.
Present rate per Cawney	2-1-1
Proposed do. do.	1-9-4

Cultivation of Fasly 1262	75378 Cawnies
Present Assessment	215433 Rupees
Proposed do.	199529 Rupees
Reduction	23·3
Present rate per Cawney	2-14-10
Proposed rate do.	1-11-8

The

Vide Pr. 11 Pr. 10.

The loss of Revenue, taking the cultivation of Fasly 1262 as a standard, and supposing no increase of cultivation, would be on the Unirrigated land in the Northern Talooks 65805 Rupees. 1150

20. The total effect of the Reduction of 27½ per cent on Nunjah, and 23·3 on Poonjah, taking the cultivation of 1262 as a Standard will be about 24,000 Rupees annually, but as 35 per cent of the land that can be irrigated is waste, and 65 per cent of the unirrigated, it is not unreasonable to suppose that with a deduction of assessment of 25 per cent, the Revenue will eventually recover itself, not to mention the many other advantages equally important though not exactly pertaining to the mere Revenue view of the question.

21. In conclusion the Board wish to express their entire satisfaction at the manner in which Mr. Bunbury has acquitted himself so far of special duties requiring energy and judgment, and they trust that Government will sanction the present plan of revision for the Northern Talooks.

The

22. The Southern Talooks require a different arrangement, and will be reported on separately.

(A true Extract)

Sd/ [illegible]
Sg Secretary.

To
A. Forbes Esq.
Sg Secretary to Government
Revenue Department.

Dg to Govt 24th Febry 57 No 30 934
9th June 1418

Revenue 1857 Department
Dt to Govt 17th Nov.
No 1222 12
1150

Extract from the Proceedings of the Board of Revenue

Dated 12th October 1857
Recd 16th October 1857
No 3454

With 5 Enclosures Returned.

E No 1150. 11th Nov.

Submitting with the Board remarks, a letter with its enclosure from the Collector of North Arcot containing the modified Scheme for the revision of the Assessment of the Northern Talooks of the District and recommending the plan for the Sanction of Government.

No 3.

Recd 31 October 16th Nov.

Page 2

Revenue Department

13

No. 1150. 1150

Extract from the Minutes of Executive Council

Under date the 11th November 1857.

Read the following

Extract from the Proceedings

of the Board of Revenue.

Ordered 13th Oct. 57 (No. 3654)

In their Proceedings

whereon recorded, the Board

of Revenue submit a letter

from the Collector of North

Street, giving cover to one

from the Acting Additional

Sub Collector charged with

the duty of revising the

Assessment on that district

in which are described the

measures

L.G.

No. 219 dated 31st August 1857

14- 1150

measures which Mr Latter
Officer has taken, to ex-
-pedite the accounts service.
which do were founded out
in Govt. Circulars dated 18th
of 20th February 1857, as
existing in the Scheme
of provisions as first drawn
up by Mr Whittingham.
Sir Board detail,
in Para 2. the arrangements
which the Government
were of opinion were
required to complete
the Scheme. The first
point adverted to by Govt.
vernment was the neces
sity of still further re
ductions in the Punjab
Assessment in Chandragiry,
Trivatlum.

Trivatlum, Sandgiri, and
Chittoor, and of the Poonjab
Assessment in the first
three of these Talooks. The
additional Sub Collector
has now appointed,
as far as possible, the
Punjab rates in these
Talooks with those in
the others, and has con-
vinced himself, by per-
sonal enquiry, that an
perfect equality in the
various rates of all the
Talooks is impracticable,
on account of the land
being more fertile in
some tracts than in others,
thus the rates in Chan-
dragiry and Chittoor
are

are still higher than on
the other Lakes, on
account of peculiar local
advantages possessed by
those two Lakes, which
render the imposition
of a higher assessment
reasonable. It will be seen
also by Mr Bowlby's Memorandum
of production on the
two grades, the means
rate on Superior is
still higher than on the
other Lakes, for its local
advantages are great.
The Board concur with
Mr Bowlby in thinking
further reduction is not
expedient
practicable.

Board pts

Board pts 8.

3. The second point,
on which Government
desired the modifica-
tion of the original or
scheme desirable, was
extending low's speed
Bengale. The intention
of Government has been
fully carried out, and
the assessment on this
has been brought into line
a Company, the measure being
of the two alternatives pro-
posed by Government, the
one more consonant
with the wishes of the
Ryots.

4 As regards the
villages transferred from
Chingleput, the Govern-
ment remarked that
they

Clause 3 pt 2, & Ltr 16 of 20th
97. & Feby 1897 ok 189

15 1150 4 c

they were not entitled to
relief except where the
existing rates were clear-
ly too high and they also
thought that the Swilcar
and Haverdoor Villages
should share in the
general reductions.
Mr Bunbury has found,
on personal Enquiry,
that the Prayoh rates
are on these Villages too high
and that land to a con-
siderable extent, is left
waste in consequence.
He therefore proposes and
the Board concur in
his views, certain reduc
tions, the effect of which
will be to assimilate
the

Board Corr. 9
Club Coll. p. 6

15 d

16 1150

the Dry rates in these
Villages with those in
the Northern Talooks ge-
nerally.

b The Cases of those
formerly rated to the Peryah
under wells they consi-
dered that reductions
resulted in a method of giving
this relief as Mr Bunbury
has in this case also
carried out the intentions
of Government and given
the relief in the manner
proposed.

c The Government
observe that in the latter
part of Para 5 of the
order

der of 20th February ult.
was properly stated
that it would be unnecessary to resubmit
the Estimate for the appropriation of Government,
and the additional Sub
Collector having carried
out the suggestions (viz
to act as for his guidance
without deviation the
Board might themselves
have sanctioned the
proposal under review. It is also requested
that no time may be
lost by the Board in
communicating their
sanctions to the Collector; and it is hoped
that

that no further delay will
take place in carrying out
the reforms so greatly to be
needed, and sanctioned
so long ago.

I have the Honor to the
Board not to the Additional
Sub Collector's formation
of his not hearing heard
able to make use take
of Trades sent for after

Northern Salt works 100
Bombay states that the
unfriendly and dissatisfied
of the former
plan would have been
very disadvantageous, but
that it was found impracticable, because
a difference of opinion arose
of

1150

Board 9th Sep. 1857.
Rl Sub Local Statements
23 to 26

Paras. the Board give an abstract of two of the additional Sub Collectors statements explaining the particulars of the financial result of the arrangements made or to be carried out. From this it will be seen that, taking the cultivated area of Luckipoor Cases, and subjecting that to the increase of cultivation will hereafter ensue, the annual Jumma on Bengal Aspect 774,057 and on Orangabad Aspect 658,000 or about 240,000 on the whole. But the Board are of opinion that, considering

that

productive was found to be required in different places; the result has been that they ought to have been divided into two groups for Bengalee, and two for dry land, in case of vehicle groups are unite, form separate statements has been adopted.

8 In Para 18 the Board state that the area of Aspect 350 B. Land mentioned in Extract Minutes Council Station 5th June 1857 for specifying details account, has not been required.

9 In the subsequent Paras.

the barge amount of
cultivable land now
in site, it is reasonable
to suppose that the pre-
sent restrictions with
give rise to an impulse
to agricultural enter-
prise, that the revenue
will eventually recover
itself. The Government
consider that experience
experience shows that
there is more than pro-
bable, and they antici-
pate that possible time
has to those who have
petitioned reduction
on Leith Creek, will
be apparent in the
Settlement Districts. In
conveying

-19- 1150

conveying their approval
of the present reforms,
the Government notice
with pleasure the fa-
vourable testimony borne
by the Board to the way
in which Mr. Banbury
has acquitted himself
of special duties requir-
ing judgment and
discretion.

E. Z.

To Chiefs the Bd of Rev
with 3 Enclos Disp. 12

4-50-672
7/12/50 ✓
16-2-05 ✓

20 1150

Revenue 1857 Departt.
Dt. Offs 17th November

No 1150

Extract Minis. of Cons.
Dt 11th Novr 1857

Ent by Mr 12th Nov 57 to No 1381 in C
23rd Dec

Passing orders on a letter from the Collector of North Arcot, conveying the modified scheme for the Revision of the assessment of the Northern talooks of that Distt

No 344.

C 31 October 26th Novr