(1)

Revenue Department

Minutes of Consultations.

23rd Dec 1857.

& Back nos 20 & 21.

Order no 1319 Dy 18th Dec 1857.

Brian 14

பாதுகாப்பு பிரிவு–1

செப்பனிடுபவர் பெயர் [illegible]

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 17-1-07

சரிபார்க்கும் முதல் மு.நி.பா.எ. கையொப்பம்

சரிபார்க்கும் 2–ம் மு.நி.பா.எ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

1319
2

Fort Saint George, Revenue Consultation of 23d December 1857.

No. 20. Read the following Extract from the Proceedings of the Board of Revenue; dated 13th October 1857, No. 3452.

**In Cons. 13th October* 1857. Read letter from Acting Collector of Guntoor; dated 31st July 1857,* recommending a reduction of the assessment on the irrigated lands in the Western talooks of the District.

(Here enter No. 111.)

1. The present assessment of the irrigated lands in Guntoor, was fixed by Mr. Stokes in Fusly 1256 1846-47 and the two following Fuslies. Its basis was the former collections realized under the sharing system, but other sources of information were not passed over. The total for a village having been fixed in this way, it was divided by the number of acres which gave the average rate per acre for the village. The villagers themselves then arranged the tarams so as to bring out this average. The commutation prices, on which the settlement of the Government demand was made, were an important element under the sharing system, and as these were higher in the western and central talooks than in those nearer the coast, the standard of assessment there, was also proportionately higher. This inequality of price, the Acting Collector thinks, should not be allowed to affect the assessment to the extent it has hitherto done. The soil in the coast talooks is perhaps better suited to the production of paddy than that of the Western and Central localities though the wet lands from being more limited, are generally more improved by artifical means in the latter than in the former. The difference of price is owing to a more scanty production in the western and central Talooks and to a difficulty of access from parts where paddy is more abundant.

2. The present rates of assessment of the irrigated lands, in the portion of the District under consideration, range from Rupees 18-14-6 to Rupees 0-8-0 per acre. It is proposed by Mr. Newill to fix Rupees 12 as the maximum rate and Rupees 4 as the minimum rate per acre in future. Rates above Rupees 14 per acre will be brought to Rupees 12, those above Rupees 13 to Rupees 11, and so on as shown in the statement that accompanies Mr. Newill's letter. The rates below Rupees 4 per acre are 10 in number and by bringing these to the proposed minimum the aggregate revenue will be raised, but only in the inconsiderable sum of Rupees 178. The assessment varying from Rupees 14 downwards of the Condair marsh in Baupetlah, a coast talook, is also included in the proposed revision. The irrigation of this locality is sustained by springs dug out by the ryots and the burdensome character of the assessment has formed the subject of frequent complaint.

From Collector para. 11.

3. The effect of the proposed revision will be a decrease of Rupees 10,000 or $9\frac{1}{16}$ per cent. on the entire Ayacut, but the actual decrease, calculated on last year's cultivation, which it is stated may be taken as a fair standard, will be about Rupees 6,804 or nearly $10\frac{1}{4}$ per cent. The waste lands bear an assessment of about Rupees 36,000, so that there is ample room for the deficiency to be made up; but Mr. Newill does not hold out expectations that this will take place at once, much will depend on the tanks being put into an efficient state, which, it is stated, is much needed.

Para. 13.

4. Mr. Newill points out exceptional cases in which the proposed scale of rates should not be arbitrarily applied, particularly in the Guntoor and Prutteepaud talooks, where the existing state of things need not be disturbed, beyond getting rid of the fractions. The assessment in these two talooks is generally lower than to the west. These exceptional cases will however be few and scarcely affect the amount of estimated deficiency.

Para. 12.

5. Mr. Newill's arrangements appear to the Board judicious. A larger reduction of assessment, as observed by him, might have been suggested, but the object of the present revision is simply an equalization of the tax in parts of the district where it was the highest. One great and immediate effect of the reduction will be to diminish the remissions granted in years of scarcity of produce and to dispense with estimates of probable out-turn usually made on such occasions. Such estimates, it is seen, have been altogether

Para. 15.

Para. 14.

abolished in the Delta talooks, except in cases of decided failure of produce, affecting the whole or a portion of the wet lands of a village, when a general remission will be granted. Estimates of produce in each individual case, it is justly observed, opens a door for fraud and exaction.

6. The Board beg to recommend the proposed revision for the sanction of Government.

7. On a former occasion, the Board observed that if the assessment of landsunder rain fed tanks, so scantily supplied that a crop of paddy can be raised only occasionally which seems to be the condition of many tanks in the western and central talooks of Guntoor, were fixed with reference to the quality of that supply, the ryots would probably be glad to cultivate such lands every year with other products, as Indigo, which do not require constant watering like paddy. The benefit, the Board added, to the ryots and the revenue by the land being always occupied, and not occasionally as at present, was obvious. Mr. Newill's remarks in para. 16 and 17 of his letter under consideration, apply to the assessment fixed according to its present principle and not in the way suggested by the Board.

(A true Extract.)

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

No. 21. ORDER THEREON, No. 1319; dated 18th December 1857.

1. The paper recorded above relates to certain reforms proposed by the late Acting Collector of Guntoor, Mr. Newill, in the Assessment of the District.

2. The present wet assessment of Guntoor was fixed by Mr. Stokes, in Fuslies 1256-58, upon the basis of the former Collections realized under the sharing system. From various causes, it has been found to be unequal in the 10 talooks noted in the margin, and the object of Mr. Newill's proposals is to equalize the tax in these talooks, and in a certain locality in Baputla, cultivated in a peculiar manner, where the high assessment* "has justly "formed the subject of repeated complaint" by the application of certain reductions detailed in para. 9 of his letter.

1 *Innaconda.*
2 *Narasarowpett.*
3 *Conduveed.*
4 *Guntoor.*
5 *Pratipaud.*
6 *Mongalagherry.*
7 *Coorapaud.*
8 *Martoor.*
9 *Timmerecotta.*
10 *Datchapully.*

* *Acting Collector, para.* 11.

3. The present rates of assessment of the irrigated lands in the part of the district under consideration, the Board shew to vary from Rupees 18-14-6 to Annas 8 per acre; and the Government observe that they number upwards of a hundred. It is now proposed to substitute twenty rates, varying from twelve Rupees an acre to four Rupees; the percentage of reduction being largest on the high rates, and the amount to be struck off decreasing as the rates decrease. The highest per centage of reduction is that on the rates down to 14 Rupees; and is about 18 per cent. On rates from 6 Rupees downwards, the only reduction proposed is to strike off the fractional parts of quarters of Rupees, in order to simplify the accounts, and diminish the number of the rates, in accordance with the views laid down on several occasions by the Government.

Statement in Collector's letter.
Board, para. 2.
Acting Collector, para. 10.

4. There are now eleven rates at and below four Rupees. The four Rupees rate will remain unchanged, while the others should, the Acting Collector thinks, be raised to four Rupees. The total percentage of decrease appears from the Statement to be Rupees 9-10-3 per cent. on the Ayacut, and Rupees 10-3-0 on the cultivation of Fusly 1266; while the raising of the present small rates under 4 Rs. to that amount, will increase the sum demandable on the total Ayacut assessed at those rates, by 14½ per cent. and on the cultivation of Fusly 1266 by 20¾ per cent.

Cols., 7 and 12.

5. The financial effect of the proposed reductions will be a decrease of 10,000 Rupees on the Ayacut, or 9⅝ per cent., while the actual immediate loss to the State will amount to 6,804 Rupees; or 10¼ per cent. on the cultivation of Fusly 1266. The land now lying waste is assessed at Rupees 36,000, but Mr. Newill does not consider that the deficiency which will be caused if the proposed remissions are sanctioned, will be immediately made up, as the tanks on which the lands depend for irrigation need much repair. It is possible, at the same time, that the deficiency may be slightly decreased by the non-application of the scale of remissions in certain instances, (as in the Guntoor and Pratipaud talooks) where the Acting Collector says, the existing state of things need not be disturbed.

Board, para. 3.
Collector, para. 11.
Statement Col. 6.
Rupees 10,212-3-6.
Acting Collector, para. 13.
Board, para. 3.
Board, para. 4.
Acting Collr., p. 12; *end.*

6. A strong argument in favour of the remissions now proposed, which are supported by the Board of Revenue, is that the remission system will be to a great measure done away with, and estimates of probable outturn of produce be hereafter rendered needless.

Board, paras. 5, 6.

7. The Government are of opinion that the scale of rates might be still further simplified. Thus the 10½ Rupee rate might be omitted, so as to leave only two rates above ten Rupees; from this amount to six Rupees, they might descend at intervals of half a Rupee, and some modification could it appears, advantageously take place in the rates between seven and six Rupees, which now descend by gradations of a quarter of a Rupee. According to the proposed arrangement, those who now pay from Rupees 7-13 to Rupees 7-8 per acre, will have 10½ per cent. reduction, and payers of from Rupees 6-15 to Rupees 6-8, 11¼ per cent., while holders of land assessed at the intermediate rates from Rupees 7-7 to Rupees 7 will only enjoy a reduction of 1¾ per cent. If this be not the result of design, it will be well to modify the plan so as to reduce the number of rates, and at the same time to equalize the percentage of reduction.

8. The Governor in Council next proceeds to notice the proposal to raise all rates now below Rupees four to that amount. In the total Ayacut, upwards of 204 acres would be affected by this measure; the demand on the cultivators being enhanced by 14½ per cent. It is questionable whether it would not be preferable to transfer all such land to Poonjah. Nunjah land originally rated so very low, is, in all probability, deficient in the means of irrigation, and rarely adapted for a rice crop. It should be classed as Poonjah, and Government water charged for when used. Or should the local authorities consider that land assessed lower than four Rupees may properly be classed as Nunjah, 3½ Rupees or even 3 Rupees may be taken as the minimum Nunjah assessment, and all land that will not bear that rate be transferred to the head of Poonjah.

9. With the above remarks, the Government sanction the proposed scheme. The results should be duly noticed in the Jamabundy report for the current Fusly.

10. The state of the tanks in the talooks above referred to will be brought to the notice of the District Engineer through the Department Public Works. It is probable that for the last few years, the importance of the annicut operations may have diverted the attention of the local officers of the Department from works of lesser individual importance, but which, if neglected as a whole, will lead to a serious diminution of the Revenue.

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

1318/4

Revenue Department.

No 3452

Extract from the Proceedings of the Board of Revenue, dated 13th October 1837.

Read letter from Acting Collector of Guntoor dated 31st July 1837 recommending a reduction of the assessment on the irrigated lands in the Western Talooks of the District

In Cons 13 Oct 1837

(New Extn No 111.)

The present assessment of the irrigated lands in Guntoor was fixed by Mr Stokes in Fusly 1256 (1836/47) and the two following Fusles. Its basis was the former collections realized under the sharing system but other sources of information were not passed over. The total for a village having been fixed in this way, it was divided by the number of acres which gave the average rate per acre for the village. The villagers themselves then arrange the Jaramo so as to bring out this average. The commutation prices, on which the settlement of the Government demand was made, were an important element under the

sharing

sharing system; and as these were higher
in the Western and Central Talooks than
in those nearer the coast, the standard of
assessment there, was also proportionately
higher. This inequality of Price, the Acting
Collector thinks, should not be allowed
to affect the assessment to the extent
it has hitherto done. The Soil in the
Coast Talooks is perhaps better suited
to the production of Paddy than that
of the Western and Central localities though
the Wet lands from being more limited,
are generally more improved by artificial
means in the latter than in the former.
The difference of price is owing to
a more scanty production in the
Western and Central Talooks and to a
difficulty of access from parts where
paddy is more abundant.

2. The present rates of assessment
of the irrigated lands, in the portion of
the District under consideration, range
from Rupees 18-14-6 to Rupees 0-8-0 per Acre.
It is proposed by Mr. Neville to fix Rupees
12 as the maximum rate and Rupees 4

as

Ramdroog

as the minimum rate per acre in future.
Rates above Rupees 12 per acre will be
brought to Rupees 12. those above Rupees 13
to Rupees 11 and so on as shown in the
Statement that accompanies Mr. Neville's
letter. The rates below Rupees 4 per acre
are 10 in number and by bringing these
to the proposed minimum the aggregate
Revenue will be raised but only in the
inconsiderable sum of Rupees 178. The assess-
ment varying from Rupees 14 downwards
of the Condair marsh in Bampettah, a
Coast Talook, is also included in the
proposed provision. The irrigation of this
locality is sustained by springs dug out
by the Ryots and the burdensome character
of the assessment has formed the subject
of frequent complaint.

13/9/5

To Coll. p. 11.

3. The effect of the proposed provision
will be a decrease of Rupees 10,000 or 9¾ per
Cent on the entire Ayacut, but the actual
decrease, calculated on last year's cultivation,
which it is stated may be taken as a
fair standard, will be about Rupees 6,804 or
nearly 10% per cent. The Waste lands

bear

bear an assessment of about Rupees 36,000, so that there is ample room for the deficiency to be made up; but Mr Nevill does not hold out expectations that this will take place at once - much will depend on the Tanks being put into an efficient state, which, it is stated, is much needed. p. 13

6. Mr Nevill points out exceptional cases in which the proposed scale of rates should not be arbitrarily applied, particularly in the Guntoor and Ruttelpaud Talooks, where the existing state of things need not be disturbed, beyond getting rid of the fractions. The assessment in these two Talooks is generally lower than to the West. These exceptional cases will however be few and scarcely affect the amount of estimated deficiency.- p. 12

5. Mr Nevill's arrangements appear to the Board judicious. A larger reduction of assessment, as observed by him, might have been suggested, but the object of the present provision is simply an equalization of the tax in parts of the District where it was the highest. One great and immediate p. 15.

effect

p m.

1319/6

effect of the reduction will be to diminish the remissions granted in years of scarcity of produce and to dispense with estimates of probable out-turn usually made on such occasions. Such Estimates, it is seen, have been altogether abolished in the Delta Talooks, except in cases of decided failure of produce, affecting the whole or a portion of the wet lands of a Village, when a general remission will be granted. Estimates of produce in each individual case, it is justly observed, opens a door for fraud and exaction.

6. The Board beg to recommend the proposed provision for the sanction of Government.-

7. On a former occasion the Board observed that if the assessment of lands under rain fed tanks, so scantily supplied that a crop of Paddy can be raised only occasionally which seems to be the condition of many tanks in the Western and central Talooks of Guntoor, were fixed with reference to the quality of that supply, the Ryots would probably be glad to

cultivate

Junior

cultivate such lands every year with other products, as Indigo, which do not require constant watering like Paddy. The benefit the Board added to the Ryots and the Revenue by the land being always occupied and not occasionally as at present, was obvious. Mr Neville's remarks in p. 16 and 17 of his letter under consideration, apply to the assessment ~~fixed~~ according to its present principle and not in the way suggested by the Board.

(A true Extract)

J. Lunn

Actg Secretary

To

H. Forbes Esqr

Actg Secretary to Government

Rev. Department

1319/7

Rev 1857 Sept
Dis Cus No 320 Dem
No 1320
Extract from the Pro
ceedings of the Board
of Revenue.
Cuttack 13th Oct 1857
Read 18th Do

No 3452

Cuttack 27
Septr 1857

Sir

I am directed to
transmit herewith
for the information
of Government a
Petition addressed
to the Board of
Revenue by Nilcanto
Das Mohunt of
Kakerkhoi and Gopee
Mohun Das Mohunt
of Kakerkhoi
praying for the
restoration of
certain rent free
lands resumed by
the Collector of
Pooree.

No 320.

Dis Cus No 1314

Pooree

Revenue Department

1319/8

No 1319

Extract from the Minutes of Consultation

Under date the 18th December 1857.

Read the following

Extract from the Proceedings

of the Board of Revenue

Hereunder 13th October 57 / No 3452

1 The paper recorded above relates to certain reforms proposed by the late Acting Collector of Gundoor, Mr Newill, in the Despensom of that District.

2 The present writ Despensment of Gundoor was fixed by Mr Stokes as a Justice

Juslies 1856-58, upon the
basis of the former Collections
realized under the shaving
system. From various
causes it has been found
to be unequal in the
10 Talooks noted in the
margin, and the object
of Mr Newill's proposals
is to so equalize the Jog in
these Talooks, and in a
certain locality in Baputtur,
cultivated in a peculiar
manner, where the high
assessment "has justly formed
"the subject of repeated com
"plaint" by the application
of certain reductions de-
tailed in Para 9 of his letter

1 Imaconda
2 Narasaraopell
3 Condaweed
4 Gontoor
5 Pratipaud
6 Mungalagherry
7 Verrapaud
8 Mandoor
9 Timmerasetta
10 Katchapully

Addy Collector p. 11

3 The present rates of
assessment

8

1319/9

Statement in Coll's letter
Board para 2

assessment of the irrigated
lands ~~the Board shew~~, in
the part of the District un-
der consideration, to vary
from Rs 18-14-6 to Rs 0-8-0
per acre; and the Govern-
ment observe that they
number upwards of a
hundred. It is now proposed
to substitute twenty rates,
varying from twelve rupees
an acre to four rupees, the
percentage of reduction
being largest on the high
rates, and the amount to
be struck off decreasing as
the rates decrease. The
highest percentage of re-
duction is that on the rates
down to Rs Rupee, and
is about 18 per cent. On

Addy Colls. p. 10

rates from 5 Rupees downwards the only reduction proposed is to strike off the fractional parts of quarters of Rupees, in order to simplify the accounts, and diminish the number of the rates, in accordance with the views laid down on several occasions by the Government.

There are now eleven rates at and below four rupees. The four rupee rate will remain unchanged, while the others should, the acting Collector thinks, be raised to four rupees. The total percentage of decrease appears from the statement to be Rs 9-10-3 per cent on the Ayacut,

col 7 & 12

Ayacut, and Rs 10-3-0 on the cultivation of Fasly 1266; while the raising of the present small rates under 4 Rs to that amount, will increase the sum demandable on the total Ayacut assessed at those rates, by 14½ per cent and on the cultivation of Fasly 1266 by 20¾ per cent.

1319/10

Board p. 3

Coll. p. 11

Statement Col 6 Rs 19,212-3-5

6 The financial effect of the proposed reductions will be a decrease of 19,000 Rs on the Ayacut, or 9⅝ per cent, while the actual increase developed to the state will amount to 5,800 Rupees, or 10½ per cent on the cultivation of Fasly 1266. The land now lying waste is assessed at Rs 25,000. but the Newitt does not

not consider that the deficiency which will be caused if the proposed remissions are sanctioned, will be immediately made up, as the Tanks on which the lands depend for irrigation need much repair. It is possible, at the same time, that the deficiency may be slightly decreased by the non application of the scale of remissions in certain instances as in the Cumbum and Pattikonda Talooks, where the Acting Collector says, the existing state of things need not be disturbed.

Acty Colr's p 13
Bd p 3

Bd p 11

Acty Colr p 12, end.

¶ A strong argument in favour of the remission now

1319/11.

Bd p 5. b

now proposed, which are supported by the Board of Revenue, is that the remission system will be to a great measure done away with, and estimates of probable returns of produce be hereafter rendered needless.

¶ The Government are of opinion that the scale of rates might be still further simplified. Now the 2½ rupee rate might be omitted, so as to leave only two rates above ten rupees; from this amount to six rupees, they might descend at intervals of half a rupee, and some modification could, it appears, advantageously take

take place in the rates be-
tween seven and six ru-
pees, which now descend
by gradations of a quarter
of a rupee. According to
the proposed arrangement,
those who now pay from
Rs. a. Rs. a.
7-13 to 7-3 per acre, will have
9½ per cent reduction, and
Rs. a. Rs. a.
payers of from 6-15 to 6-8,
11½ per cent, while holders of
land assessed at the inter-
mediate rates from Rs. a.
7-7 to 7 will only enjoy a red-
duction of 10½ per cent. If this
be not the result of clenjas,
it will be well to modify
the plan so as to reduce
the number of raters, and
at the same time to
Equalize

11* C

1319/12

equalize the percentage of re-
duction.

8 The Governor in Council
next proceeds to notice the
proposal to raise all rates
now below Rupees four, to
that amount. In the total
Ryacut, upwards of 20 lacs rs.
would be affected by this
measure, the demand on
the cultivators being enhanced
by 11½ per cent. It is question-
able whether it would not
be preferable to transfer
all such land to Poonjah.
Punjah land originally as-
rated so very low, is, in all
probability, deficient in
the means of irrigation,
and rarely adapted for a
rice

rice crop. It should be classed as Poonjah, and Government water charged for when used or should the local authorities consider that land assessed lower than four rupees may properly be classed as Iemjah, 3½ Rupees or even 3 rupees may be taken as the minimum Iemjah assessment, and all land that will not bear that rate be transferred to the head of Poonjah.

9. With the above remarks, the Government sanctions the proposed scheme. The results should be duly noticed in the Jamabundy Report for the current Fusly.

The

Note In passing orders upon the scheme for the revision of the North Arcot assessment, submitted by the Board of Revenue, in their P. of Jany 7th 1857 & by a proposed an opinion (Col. C. & No 139 dated 20th July 1857 Para 5) that no wet land should be assessed at less than 2 Rupees a Cawney

1319/13

10 The state of the tanks in the Taloks above referred to will be brought to the notice of the District Engineer through the Department Public Works. It is probable that for the last few years, the importance of the Anicut operations may have diverted the attention of the local officers of the Department from works of less individual importance, but which, if neglected as a whole, will lead to a serious diminution of the

Revenue
Dep. 19th

Postpaid

To the Board of Revenue with 2 Sheets of Tapes
Paras 1 to 7 to the Chief Engineer
for information and communication
to the District Engineer of the Nellore Divn

Revenue 1857 Dep.t.
D.o to Dec.r 23.d Decr.

No. 1319

Extract Mins of Covr.
D.o 18.th Decr 57.

Passing orders on a letter
from the Colonial Sec.y of Gunbar
on a revision of the Agreement on
the irrigated Lands in the Hunter
Valley of that District.

8 by 72 120

No 20 & 21.

C 8 Decr 1857