

Revenue Department

E. P. C. dated 24th February 1857

Back N^o 29-31

[Order no 189 dated 20th Feb 1857

பாதுகாப்பு பிரிவு-1		
செயலாங்குபவர் பெயர் <u>S. கல்வா</u>		
செயலாங்குதற்காக எடுத்துக்கொள்ளப்பட்ட நாள் <u>2006</u>		
செயலாங்கு முடித்த நாள் <u>2006</u>		
சரிபார்க்கும்	சரிபார்க்கும்	ஆராய்ச்சி
முதல் மு.நி.பா.எ.	2ம். நி.பா.எ.	உதவியாளர்
கையொப்பம்	கையொப்பம்	கையொப்பம்

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No. 29. Read the following papers.

Extract from the Proceedings of the Board of Revenue; dated 7th January 1857, No. 67.

* *In Con. 7th January 1857.* Read letter from the Collector of North Arcot dated 19th September 1856,* submitting information in regard to the progress made in the revision of the assessment of that District, as called for by Government.

† *In Con. 7th January 1857.* Read letter from the Collector of North Arcot dated 23d October 1856,† submitting a modified scheme for the revision of the assessment.

‡ *In Con. 7th January 1857.* Read letter from the Collector of North Arcot dated 22d November 1856,‡ submitting further information in elucidation of the rates of assessment proposed for Nunjah lands.

(Here enter Nos. 193. 231 and 273.)

Resolved that the foregoing letters be submitted for the orders of the Right Honorable the Governor in Council, with reference to Extract Minutes Consultation 15th July 1856, No. 731.

2. The second of the letters recorded above, shews the final arrangement for the revision of the assessment which the Collector proposes to adopt. His first plan, submitted to Government with the Proceedings of the Board 21st June 1856, No. 1909, required, the Government thought, modification in certain particulars; on some points also the information contained in the Collector's letter was considered defective. The remarks of Government were to the following effect:

1st. That material variations were found between one talook and another, for which no satisfactory reason was apparent, that, though the existing high Nunjah rates in Chittoor and Chandragherry talooks had been properly reduced in a larger degree than in any other talook, still the proposed rates there were higher than the old rates in some other talooks, and that it was not evident why the proposed rates in Cauverypauk and Sholingur should be so low.

2d. That the proposed Nunjah rates for the villages in the Vellore talook seemed high, and that inequalities were strikingly apparent between the rates in the villages transferred to North Arcot from Chingleput, and also those of the late Avilcondah Jaghire.

3d. That similar remarks were applicable to the Poonjah rates.

4th. That on the whole, the Collector had apparently reduced too much on the low class lands and not enough on the high, the maximum rates, for both Nunjah and Poonjah, approved by Government, having been too extensively applied.

5th. That the proposed rates descended very low which required correction, and that the benefit of the reduction should be enjoyed by the Avilcondah villages and Maumundoor Polliam equally with the other parts of the District.

6th. That the villages transferred from Chingleput were not entitled to reduction, except where the existing rate was found too high.

7th. That the proposed rates for Manavary were too high, which, according to a fundamental rule, should be brought strictly within the Poonjah standard, as Manavary is in fact Poonjah.

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8th. That, with reference to the very low point to which the new rates descended, both in Nunjah and Poonjah, a remedy might be applied by lessening the gradation of the rates towards the bottom of the scale; thus in Nunjah, the rates below 4 Rupees should descend by gradation of a quarter Rupee; under two Rupees of two annas and under one Rupee of one anna, and in Poonjah the gradations might be 2 annas under 2 Rupees and one anna under 1 Rupee.

9th. Lastly, that Nunjah, with very low rates, might perhaps be transferred to Poonjah, as these low rates do not pay for the cost of a supply of water and the land is probably so situated as not now to possess Government irrigation.

3. With his modified scheme, now to be considered, the Collector repeats the fundamental principles on which the revision is based; these are chiefly two, viz. the application of one scale of rates to the whole of the talooks North of the Palar, the adaptation of the scale or otherwise to those South of that river to be decided on hereafter, and the adoption of the present classification of the lands as represented by the existing rates of assessment. Mr. Whittingham notices prominently the variations in the average rate per acre between talook and talook, to which both Government and the Board adverted in the former consideration of the subject, and points out that such must exist owing to the varying quantities of high and low class lands in the different talooks, and to the varying proportions of one and two crop lands. As respects errors in the original rates, these it is stated were irremediable, as means of adjusting the rates to the power of the land and its extrinsic circumstances were not immediately at hand, and to have attempted such an adjustment would have put off the introduction of the reduced assessment longer than was desirable. The verification of the new rates in communication with the ryots themselves, might have been effected perhaps without much delay; but the Board do not wish to attach importance to such a test on the present occasion, as the existing rates, though not free from error, have been pronounced to be sufficiently true on the whole to form a basis of revision.

4. In the former scheme, the Government thought that the maximum rates for both Nunjah and Poonjah had been too extensively applied, while on the other hand, the lower rates had been unnecessarily reduced. In the present plan these errors have been corrected; but as regards the Poonjah assessment at the low rates of from Rs. 0-12-3 to Rs. 0-9-6, some abatement has been made, as the waste in these classes is very large and it was thought that much of it must arise from a burdensome demand. In the Nunjah lands all assessment below Rs. 4-6-5 per Cawny has been merely brought to the nearest proposed rates; but as the next lowest rate has been taken, some reduction occurs.

5. The application of the new rates in the different villages reported on has been carried out in the following manner:

They are applied on an uniform principle in the 8 Northern talooks and in the villages transferred from the Cauverypauk talook to that of Arcot.

In the 3 villages of the Vellore talook, which did not participate in the general remission of 12½ per cent. given some years ago, a reduction of 12½ per cent. has been made in the first place, and the remaining amount has been afterwards revised in the same way as in the 8 Northern talooks.

In the villages transferred from Chingleput no reduction has been given, the existing rates being simply brought to the nearest revised rates.

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The villages of the late Avilcondah Jaghire and of the Mamundoor Polliem have received an adjustment suited to the character of their present assessment. As this, in reference to the quality of the land, was moderate compared with the old rates in other parts of the district, though higher than that now approved, each rate in these villages has been brought, not to the equivalent proposed rate in the Northern talooks, but to that next highest in the scale. Thus Nunjah land assessed at from Rupees 10-8 to Rupees 10-1 per Cawny instead of being reduced to Rupees 7-8 as elsewhere, has been assessed at the gradation above it, viz. Rupees 8. The Poonjah rates have been settled in a similar manner.

All Manavary land, being strictly Poonjah as observed by Government, has been assessed at Poonjah rates, the highest not exceeding Rupees 4 per Cawny.

6. In the rates themselves there is some change in the gradations and in the lower part of the scale for Nunjah, but the rates are increased in number from 20 of the former scheme to 35 in the present. For the Poonjah lands the increase is from 19 to 37 and the gradations differ throughout, Rs. 6 and Rs. 5 being still retained as the maximum rates, but applied only to garden lands irrigated by wells. The following table exhibits the rates of the former and present schemes in comparison.

Per Cawny Poonjah.							Per Cawny Nunjah.												
No. of rates.	As per former Scheme		As per present Scheme		No. of rates.	As per former Scheme		As per present Scheme		No. of rates.	As per former Scheme		As per present Scheme						
	Rs.	A.	Rs.	A.		Rs.	A.	Rs.	A.		Rs.	A.	Rs.	A.					
1	6	...	6	...	19	...	3	1	10	1	10	...	10	...	19	...	3	8	
2	5	...	5	...	20	...	...	1	8	2	9	8	9	8	20	...	8	3	4
3	4	...	4	8	21	...	...	1	6	3	9	...	9	...	21	...	...	3	...
4	3	12	4	...	22	...	...	1	4	4	8	8	8	8	22	...	...	2	12
5	3	8	3	12	23	...	...	1	2	5	8	...	8	...	23	...	...	2	8
6	3	4	3	8	24	...	...	1	...	6	7	8	7	8	24	...	...	2	4
7	3	3	3	4	25	...	...	...	15	7	7	...	7	...	25	...	...	2	...
8	2	12	3	...	26	...	...	...	14	8	6	8	6	8	26	...	...	1	14
9	2	8	2	14	27	...	...	...	13	9	6	...	6	...	27	...	...	1	12
10	2	4	2	12	28	...	...	...	12	10	5	8	5	12	28	...	...	1	10
11	2	...	2	10	29	...	...	...	11	11	5	...	5	8	29	...	...	1	8
12	1	12	2	8	30	...	...	...	10	12	4	8	5	4	30	...	...	1	6
13	1	8	2	6	31	...	...	...	9	13	4	...	5	...	31	...	...	1	4
14	1	4	2	4	32	...	...	...	8	14	3	8	4	12	32	...	...	1	2
15	1	...	2	2	33	...	...	...	7	15	3	...	4	8	33	...	...	1	...
16	...	12	2	...	34	...	...	...	6	16	2	8	4	4	34	...	...	...	15
17	...	8	1	14	35	...	...	...	5	17	2	...	4	...	35	...	...	...	14
18	...	4	1	12	36	...	...	...	4	18	1	8	3	12	...	...	...	...	...
	...	...	...	...	37	...	...	...	3	...	...	...	...	...	...	...	...	...	...

7. The general result of the revised scheme under consideration is a diminution of Rupees 1,28,003 in Poonjah on the original assessment, or about 18½ per cent. In Nunjah the reduction on the original assessment amounts to Rupees 2,55,554, or 25½ per cent. The Collector has not shewn the financial result of his former and present schemes in comparison, but it is seen that there is a difference of Rupees 24,668 in favor of the present one, of which Rupees 6,920 appertain to Poonjah and Rupees 17,748 to Nunjah. Viewed in a general way the former scheme allowed a larger reduction on waste, both Poonjah and Nunjah; also on Nunjah cultivation.

8. The foregoing particulars are brought together in one view in the following Statement.

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Talooks.	Description of land.	Cultivation of Fusly 1262.				Waste.				Total.				Average rate per Cawny.			
		3	4	5	6	7	8	9	10	11	12	13	14	As per former scheme.	As per present scheme.	As per former scheme.	As per present scheme.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Poonjah.	Chittoor &c. 8 Northern talooks and the villages transferred to Arcot.	51,484 +	395	20 14	72,608 -	4,963	18 7 6	1,24,092	4,568	19 6 7	2 2 5	1 11 6	1 11 8	1 11 6	1 11 8	1 11 6	1 11 8
	Villages in the Vellore talook.	119 +	25	33 8 4	196 +	43	35 5 3	315 +	68	34 2 8	3 10 1	2 10 4	2 6 1	2 10 4	2 6 1	2 10 4	2 6 1
	Villages transferred from the Chingleput District.	24 -	264	1 6 1	432 -	869	6 4 4	476 -	1,133	5 4 10	2 4 4	1 10 5	1 14 9	1 10 5	1 14 9	1 10 5	1 14 9
	Villages in the Mamondoor Polliem included in the Chendragherry talook.	8 -	30	2 13 1	11 -	78	1 9 7	18 -	108	1 13 4	12 4 4	12 4 4	14 1 1	12 4 4	14 1 1	12 4 4	14 1 1
	Villages of the Avilcondah Jaghire.	589 +	232	1 3 8	482 +	123	11 3 6	1,071 +	355	11 3 2	2 2 11	2 2 11	1 15 3	2 2 11	1 15 3	2 2 11	1 15 3
	Satwaid talook.	800 -	501	7 8 1	1,231 -	1,234	4 9 6	2,021 -	1,555	5 6 6	1 4 1	1 2 3	1 3 3	1 2 3	1 3 3	1 2 3	1 3 3
	Total.	53,024 +	57	20 14	74,979 -	6,978	17 5 3	1,25,003	6,920	18 5 7	2 1 1	1 10 8	1 10 11	1 10 8	1 10 11	1 10 8	1 10 11
	Chittoor &c. 8 Northern talooks and the villages transferred to Arcot.	1,52,898	11,033	26 9	91,057 -	6,199	27 6 5	2,43,885	17,232	26 14 4	10 1 5	7 2 11	7 6 1	7 2 11	7 6 1	7 2 11	7 6 1
	Villages in the Vellore talook.	2,811 +	304	43 1 8	444 +	58	30 13 10	3,255 +	362	40 14 3	15 2 1	9 10 1	8 15 1	9 10 1	8 15 1	9 10 1	8 15 1
	Villages transferred from the Chingleput District.	1,627 -	630	16 1 1	403 -	627	8 12 1	2,121 -	1,257	13 7 3	6 4 3	4 14 10	5 6 9	4 14 10	5 6 9	4 14 10	5 6 9
Nannah.	Polliem included in the Chendragherry talook.	263 +	42	14 13 7	9 -	7	3 6 3	272 +	35	13 6 5	7 6 5	6 8 7	6 6 3	6 8 7	6 6 3	6 8 7	6 6 3
	Villages of the Avilcondah Jaghire.	2,547 +	1,118	14 12 9	278 +	80	7 6 4	2,824 +	1,198	13 7 4	8 13 3	8 2 3	7 10 2	8 2 3	7 10 2	8 2 3	7 10 2
	Satwaid talook.	2,244 -	716	5 10 2	953 -	138	9 3 10	3,197 -	854	6 6 6	4 11 5	4 5 4	4 6 7	4 5 4	4 6 7	4 5 4	4 6 7
	Total.	1,62,320	10,915	24 15 7	93,224 -	6,833	26 5 9	2,55,554	17,748	25 7 5	9 7 1	6 13 11	7 1 8	6 13 11	7 1 8	6 13 11	7 1 8
	Chittoor &c. 8 Northern talooks and the villages transferred to Arcot.	1,52,898	11,033	26 9	91,057 -	6,199	27 6 5	2,43,885	17,232	26 14 4	10 1 5	7 2 11	7 6 1	7 2 11	7 6 1	7 2 11	7 6 1
	Villages in the Vellore talook.	2,811 +	304	43 1 8	444 +	58	30 13 10	3,255 +	362	40 14 3	15 2 1	9 10 1	8 15 1	9 10 1	8 15 1	9 10 1	8 15 1
	Villages transferred from the Chingleput District.	1,627 -	630	16 1 1	403 -	627	8 12 1	2,121 -	1,257	13 7 3	6 4 3	4 14 10	5 6 9	4 14 10	5 6 9	4 14 10	5 6 9
	Polliem included in the Chendragherry talook.	263 +	42	14 13 7	9 -	7	3 6 3	272 +	35	13 6 5	7 6 5	6 8 7	6 6 3	6 8 7	6 6 3	6 8 7	6 6 3
	Villages of the Avilcondah Jaghire.	2,547 +	1,118	14 12 9	278 +	80	7 6 4	2,824 +	1,198	13 7 4	8 13 3	8 2 3	7 10 2	8 2 3	7 10 2	8 2 3	7 10 2
	Satwaid talook.	2,244 -	716	5 10 2	953 -	138	9 3 10	3,197 -	854	6 6 6	4 11 5	4 5 4	4 6 7	4 5 4	4 6 7	4 5 4	4 6 7

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8 Northern talooks and 4 villages transferred to Arcot. Poonjah lands.

9. Passing to details it will be seen that the Poonjah lands, cultivated and waste, in the Northern talooks and in the transferred villages, will receive a reduction of 19½ per cent. according to the present scheme. The entire relief proposed for the Poonjah lands of the whole District was 25 per cent., so that a considerable margin is left to cover the wants of the superior soils in the Southern talooks, which are to a greater extent uncultivated. The reduction on waste in the villages immediately under consideration is 18½ per cent., and that on cultivation is about 21 per cent., giving an average of 19½ per cent.

	Cultivation of Fusly 1262 percentage of reduction.			Waste of Fusly 1262 percentage of reduction.			Total per centage of reduction.		
	Rs.	A	P	Rs.	A	P	Rs.	A	P
Chittoor,.....	20	14	7	17	5	...	19	3	2
Chendragherry,.....	24	5	1	18	11	5	19	13	11
Trivellum,.....	24	10	3	22	2	11	23	3	6
Sautghur,.....	20	5	...	19	8	4	19	14	4

on the whole Poonjah area as above stated. The talooks of Chittoor, Chendragherry, Trivellum and Sautghur, where the old rates were high, participate more largely in the reductions than the other talooks; notwithstanding this, the talook average per Cawny is still high, and higher than the average according to the former scheme, except in Sautghur, where it has been reduced from Rupees 2-7-8 of the former scheme to Rupees 1-15-10 in the present. Trivellum, which was particularly noticed by Government (para. 6) as having an exorbitant rate at Rupees 2-0-2, as proposed at first, bears according to the present revised scheme an average rate of Rupees 2-3-8. These averages are formed on the entire Ayacut, but rise if the extent under cultivation alone is considered. The averages on the cultivation according to the old rates and those now proposed, with the percentage of reduction which each talook is to receive, are brought to view in the following table, drawn from Statement No. 15, received with the letter from the Collector under consideration.

	Old rates.		Proposed rates.		Per centage of reduction.	Per centage of cultivation to Ayacut.
	Rs.	A. P.	Rs.	A. P.		
Chittoor,	2	2 ...	1	10 8	20	14 7 34 14 8
Chendragherry,	2	11 11	2	1 5	24	5 1 17 3 4
Caveripauk,	2	3 11	1	14 6	17	6 7 27 13 8
Sholinghur,	1	13 10	1	8 10	16	10 6 38 1 9
Trivellum,	3	1 4	2	5 2	24	10 3 39 9 12
Sautghur,	2	8 10	2	...	20	5 ... 59 12 4
Palmanair,	1	15 5	1	9 3	19	13 9 35 13 1
Vencatagherry Cottah,	2	1 1	1	10 3	21	1 8 30 4 10
Villages transferred from Caveripauk to Arcot,	1	7 6	1	4 4	13	4 11 17 12 ...

10. Viewed with reference to the averages as above shewn, the assessment appears too high in Chendragherry, Trivellum and Sautghur, but talook averages vary according to the proportions of high and low lands which enter into the calculation. The Collector has pointed out this and submits a Statement No. 18 in illustration, from which it will be seen that the extent of land bearing the higher rates of assessment is greater in the three localities above mentioned than in the other talooks. The tabular view of the talook rates and per centages of reduction, shewn in the preceding para., appertains, it will be observed, to the three talooks in question a larger share of the general reduction than has been given in the other talooks; indeed both Trivellum and Chendragherry receive each nearly 25 per cent., the limit within which the reduction on the entire Poonjah area of the District is to be kept.

11. Statement No. 16, prepared according to form B, received from Government, exhibits the amount of the former and proposed assessments under each new rate. The main object of the revision of assessment, that of reducing the standard of demand

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generally, particularly in its relation to the rich soils of the District, seems from this document to have been attained; and adverting to the explanation afforded generally of the details of the operation with the causes which influence the averages between talook and talook, the Board are of opinion that the Collector has on the whole fulfilled, in the case of the Poonjah lands of the Northern

Fusly 1262.

Statement No. 2.	No. of old rates.	No. of new rates.	Cultivation.	Waste.
			Caws.	Caws.
Garden lands irrigated by wells.....	9	3	770	914
Manavary Nunjah Dry lands.....	1	1	1	0
Reduction above 20 per cent.....	28	8	20,234	19,506
Do. below Do.....	27	20	83,220	1,72,769
Grand Total...	..	..	1,04,225	1,93,189

observe that the extent of land, where the reduction is within 20 per cent., is very considerable compared with that in the classes above it, that such lands are already extensively and profitably occupied, and that as a general rule it is not desirable that inferior soils should be cultivated so long as lands yielding a higher produce are to be had. They entertain no doubt that capital will readily flow to the waste under consideration at the revised rates when a larger production is called for. The only case in which the expressed intentions of revisions of assessment general-

ly have not been fulfilled is perhaps the retention of specific rates for garden land irrigated by wells. The rates are Rupees 6 and Rupees 4-8-0. The substitution of the highest Poonjah rate of Rupees 4 for those rates would appear to be in unison with the recommendation of the late Collector; but the proposed rates have been introduced by the present Collector in connection with the remarks of Government in para. 10 of Extract Minutes Consultation 23d April 1855.

Statement No. 18.

From Collr. 23d Oct. 1854, paras. 61, 62.

In Con. 11th Jan. 1855.

Pro. 11th Jan. 1855, para. 16.

12. The particulars of the arrangement in the other Poonjah lands brought under revision do not call for notice. The general result is shewn in the following Abstract Statement.

Villages &c.	Talooks.	Cultivation of Fusly 1262.		Waste.		Total.		Average rate per Cawn.	
		Present proposed reduction.	Per centage.	Present proposed reduction.	Per centage.	Present proposed reduction.	Per centage.	As per original assessment.	As per proposed assessment.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Villages of Vellore talook,	-	119	33 8 6	196	35 5 3	315	34 8 ...	3 10 1	2 6 ...
Villages transferred from Chingleput,	{ Caveripank, Teroovatoor, Vandavash,	15	3 9 1	437	14 12 8	452	15 7 ...	2 6 11	2 1 9
Villages of Mamundoor Pollium,	{ Chendragherry,	9	1 13 2	9	1 6 8	18	1 10 ...	2 14 3	2 13 6
Villages of Avilcondah Jaghire,	{ Tiroovellum, Satghur, Vellore, Poloor,	171	11 10 ...	82	10 12 9	253	11 5 6	2 7 6	2 3 ...
Satwaid talook,	-	101	14 10 7	16	15 2 2	117	14 11 8	2 7 6	2 1 8
		190	14 6 4	206	12 15 ...	486	13 7 10	2 9 2	2 3 7
		127	7 2 5	87	7 8 1	215	7 5 4	1 10 9	1 8 9
Total...		80	7 3 1	1,231	4 9 6	2,031	5 6 ...	1 4 1	1 3 ...
		1,540	...	2,371	...	3,911	...	...	...

13. In the Nunjah lands the reductions amount to Rupees 2,55,553 or 25½ per cent. on the old assessment; but Rupees 1,62,320 only is revenue given up. The extent of relief is proportioned to the exigencies of the several talooks. In Chendragherry it is nearly 37 per cent. In Chittoor

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33½ and rather above 30 in Trevellum and Sautghur. In the other Northern talooks the reduction ranges between 13 and 21 per cent. The 3 villages of the Vellore talook are allowed in the first instance a remission of 12½ per cent. to bring them to the standard of other assessment which has already received that remission, after which the rates are adjusted in the same way as such assessment. In the Sutwaid talook no relaxation of the present demand is given beyond bringing the present classes to the nearest new rates. A similar remark applies to the villages transferred from Chingleput. In the Mamundoor Pollium the reduction is 13½ per cent. It is about the same in the villages of the late Avilcondah Jaghire, but varies with the talooks in which they are situated.

14. The new Nunjah rates range from Rupees 10 to 14 annas, but the old rates below Rupees 4-6 are simply brought to the nearest below them on the scale. It does not appear with reference to the remarks of Government on the subject that any of these lands have been transferred to the Poonjah class; but to do this, local enquiry and inspection of the lands will, the Board presume, be necessary. The arrangement is desirable and the attention of the Collector will be called to it again.

15. Referring to Statement No. 3 it will be seen that certain well Nunjah has received no further indulgence than is accorded to Nunjah lands generally. The extent is 4749 Cawnies, cultivated, and 6068 Cawnies waste. It is not explained why the proportion of waste is so large, or indeed why any land of this description should be abandoned if the wells are in good order, or can be easily repaired. It is very probable that the old rates of assessment, which go as high as Rupees 16-18-8 per Cawn, cause this relinquishment of land, and should this be the case, it will perhaps be found that the substitution of the new Nunjah rates will not meet the evil. Private outlay has been incurred in the construction of these wells, and there must be an annual charge for working them, besides an expense in repairs. The profit in some cases may be enough to maintain the cultivation, but as a general rule, the Government are aware, that lands with well irrigation cannot be profitably retained, except at moderate rates of assessment. Under these circumstances the Board beg to suggest for consideration, whether it would not be better to reduce all well Nunjah under notice to Poonjah rates like well Totacal. In this suggestion, the Board assume the well Nunjah to be strictly such, and not Nunjah irrigated partly by wells and partly by Government works.

16. The Statements received from the Collector with his letter of the 23d October last, include the assessment for both crops and are of little use in that form, but in a subsequent letter from that officer 22d November 1856, No. 273, the account is drawn up for a single crop. The difference between the two sets of Statements is as follows:

	As per Statement accompany- ing the Collector's letter of 23d October last.			As per Statement accompany- ing the Collector's letter of 22d November.			Difference between Columns 3 and 6.	Difference between Columns 4 and 7.
	Land.	Existing Assessment.	Proposed Assessment.	Land.	Existing Assessment.	Proposed Assessment.		
1	2	3	4	5	6	7	8	9
	Cs.	Rs.	Rs.	Cs.	Rs.	Rs.	Rs.	Rs.
Cultivation of Fusly 1262...	69,089	6,49,899	4,87,579	69,089	5,36,153	4,27,718	1,11,746	59,861
Waste do.....	37,143	3,53,717	2,60,483	37,143	3,05,891	2,36,443	47,826	24,040
Total...	1,06,232	10,03,616	7,48,062	1,06,232	8,44,044	6,64,161	1,59,572	83,901

The amounts exhibited in Columns 8 and 9 appear to constitute the assessment of second crops.

Fort Saint George, Revenue Consultation of 24th February 1857.

17. The information would have been more complete had the Statement exhibited the extent of land and assessment under each rate, for both 2 crops and single crop. With the information however submitted in the several letters recorded at the head of these Proceedings, the results in the Nunjah lands are shown at one view in the following Tabular Statement.

Talooks.	Assessment per Cawny in- One crop assess- cluding the second crop. ment per Cawny.					
	Average of exist- ing Assessment.	Average as per former scheme of 9th June last.	Average as per mo- dified scheme of 23d October last.	Average of exist- ing Assessment.	Average of the proposed Assess- ment.	
1	2	3	4	5	6	
Chittoor,	R. A. P. 13 11 9	R. A. P. 9 9 ...	R. A. P. 9 10 3	R. A. P. 8 7 6	R. A. P. 3 3 3	
Chendragherry,	14 9 ...	9 2 8	9 3 ...	10 14 8	7 9 1	
Caveripauk,	8 8 10	6 8 4	6 11 6	7 13 1	6 4 9	
Sholinghur,	7 4 6	5 11 9	6 ...	2 6 15	2 5 13	
Teroovellum,	11 10 7	7 15 1	8 ...	8 9 3	1 7 ...	
Satghur,	12 3 3	8 5 6	8 7 4	9 15 8	7 3 1	
Palmanair,	6 10 1	5 3 5	5 11 10	5 3 9	4 14 3	
Vencatagherry Cottah,	7 5 1	6 8 7	6 3 7	5 9 ...	5 2 4	
Villages transferred to Arcot,	7 10 ...	5 13 ...	6 4 1	6 7 1	5 9 11	
Villages of Vellore talook,	15 2 1	9 10 1	8 11 1	10 12 2	7 1 4	
Chingleput { Caveripauk,	4 14 9	3 15 3	4 8 4	4 13 10	4 7 6	
{ Teroovatoor,	9 ...	4 7 1	6 7 5 ...	9 8 10	6 3 1	
{ Vandavash,	4 11 3	3 12 10	4 1 11	4 8 1	4 1 9	
Mamundoor Pollium village included in Chen- dragherry,	7 6 5	6 8 7	6 6 3	5 3 3	4 13 1	
Avilcondah { Teroovellum,	7 13 2	7 8 7	7 1 11	6 12 4	6 3 ...	
{ Satghur,	11 4 1	9 15 8	8 15 5	8 8 10	7 3 9	
{ Vellore,	9 9 1	8 11 5	8 3 5	7 3 4	6 8 ...	
{ Poloor,	6 5 2	6 ...	5 5 15	8 5 12	10 5 8	
Sutwaid,	4 11 5	4 5 4	4 6 7	4 8 ...	4 4 7	

18. As verification in communication with the ryots, and actual inspection where necessary, did not form a part of the plan of revision, the Board think that the Collector has sufficiently performed the task assigned to him, and would solicit the orders of Government for giving effect to the arrangements reported.

From Government 23d April 1855, No. 460, para. 4. In the Southern talooks of North Arcot the rate of reduction, as the Government observe, will vary much more between village and village than in the Northern, in consequence of the more unequal distribution of the burthen of the assessment, and the Board do not think that the necessary adjustment of the several rates there can be made except on local enquiry.

19. In conclusion, the Board would wish to call again the special attention of the Collector to the important remarks of Government regarding the best mode of assessing the second Nunjah crop where it is grown, and regarding ryotwar holdings in which the interference of the public servants can be withdrawn altogether. These

questions will be kept distinct from that of the revision of the assessment, the introduction of which should not be impeded by any enquiries which the Collector may find it necessary to make on the subject. The Board trust that when the ryots really understand that a simple administration of ryotwar is desired, such as is calculated to relieve them from the interference of the public establishments, they will not be backward in suggesting a plan by which the objects in view may be attained.

(A true Extract.)

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

Fort Saint George, Revenue Consultation of 24th February 1857.

No. 30. Extract from the Proceedings of the Board of Revenue dated 8th January 1857 No. 68.

In Cons. 8th January 1857. Read letter from the Collector of North Arcot dated 11th December 1856.

(Here enter No. 301.)

Ordered to be submitted for the information of the Right Honorable the Governor in Council.

2. The Board have already expressed an opinion that local enquiry would be necessary in carrying out the revision of the assessment in the southern talooks; and, as in the case of South Arcot, they are disposed to think that the work will be more effectually performed, if made the exclusive occupation of one of the Sub-Collectors, than if undertaken by the Collector, who however assisted, cannot divest himself of heavy duties connected with English correspondence, accounts, appeals and the general superintendence of the District. If His Lordship in Council should concur in this opinion, he may think proper to direct the adoption of the same arrangement in this District; and in this case, Mr. Whittingham will relieve the Sub-Collector selected, of all Revenue and Police charges, and furnish him with general instructions for his guidance. The general Reports of the revising officer should be full and complete, but made to the Collector who will submit them with his own observations. The Collector should also be kept informed from time to time of the methods pursued in the operation, and exercise a general control in regard to them.

3. As the matter is one of the highest importance to the District, the Board are of opinion that the revising officer should have the assistance of the Head Sheristadar, the ordinary duties of the Dufter being left to the superintendence of the Naib.

(A true Extract.)

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

No. 31. ORDER THEREON No. 189; dated 20th February 1857.

1. With the former of the two Extracts from their Proceedings above recorded, the Board of Revenue submit with their remarks, three letters from the Collector of North Arcot as noted in the margin, reporting further on the revision of the rates of assessment in that District, in pursuance of the order of Government dated 15th July 1856, No. 731. With the second Extract, they lay before Government another letter from the same officer, dated 11th December 1856, mentioning reasons which will prevent the introduction of the new rates in the current fusly; and they recommend that the duty of revising the rates shall be entrusted to one of the two Sub-Collectors now attached to the District.

2. In their order of the 15th July, the Government reviewed the plan then submitted by the Collector through the Board of Revenue, for revising the assessment, and noticed some particulars in which in their opinion that plan required to be re-considered. Those particulars are recited by the Board in the 2d paragraph of their present proceedings; and they may be briefly stated as follows:

1st. That both in Nunjah and Poonjah, the new rates had been applied with too little discrimination between different talooks; the reduction in the most heavily assessed talooks being insufficient.

2d. That the proposed Nunjah rates in three villages of Vellore talook settled by Mr. Nisbet appeared very high.

3d. That there were inequalities in the rates of the villages formerly transferred from Chingleput and in those of the Avilcondah Jaghire; and that while the Avilcondah and Mamundoor villages should share in the general reductions, the Chingleput villages were not entitled to relief except where the existing rates might clearly be too high; that on the whole, the low rates had been reduced too much and the high rates not enough.

4th. That the proposed scale of rates descended too low; a mode of correcting which defect was suggested.

5th. That the proposed rates for Manavary Nunjah were too high.

6th. That low assessed Nunjah should be transferred to Poonjah.

3. In the new scale of rates now submitted, most of the defects formerly pointed out have been corrected. The number of rates has been increased by reducing the difference between those in the lower part of the scale, thus diminishing the inequalities of the reduction on the lower of the existing rates; the assessments of Manayary Nunjah have been assimilated to those of Poonjah; reduction has been given in the Avilcondah and Mamundoor villages, and it has been withdrawn from the Chingleput transferred villages. Larger measure of reduction has been given in the three villages in the Vellore talook; and the ratio of reduction has been increased in the higher assessments and reduced in the lower.

4. In two particulars, however, of those before pointed out by Government, no modification has been made. In the first place the inequalities between the talooks have not been removed. In paras. 4 and 6 of the order of 15th July it was pointed out, that both in Nunjah and Poonjah the mean rate in certain talooks, in particular Chittoor and Chendragherry in Nunjah, and Sautghur and Trivellum in Poonjah, were very high in comparison with those of other talooks without any sufficient reason being shewn for the difference. The Collector now states in explanation that the new rates have been applied under precisely the same rule in all the talooks; and that the reason why the mean rate is higher in some than in others, is that some contain a larger proportion of highly assessed land than others. But the Government must observe that this is in fact no explanation at all, unless it is shewn that the land is of superior quality; and this is not done. The explanation is indeed simply a re-statement of the fact that the assessments in the talooks in question are higher than in other talooks. The Collector has failed to get rid of the inequalities between the talooks, because he has applied the rates in all talooks in the same manner; but it is notorious that certain talooks are more highly assessed than others, in proportion to their capabilities, and in such talooks therefore the new rates should be so applied as to give a larger measure of reduction.

5. This may be easily done by restricting the application of the higher of the new rates within narrower limits in the talooks in question than in others. Thus in Nunjah, the highest rate of ten Rupees is applied to all old rates exceeding Rupees 17-8; the second rate of Rupees 9-8, to all old rates ranging from Rupees 16-8 to 17-8; the third rate of Rupees 9 to all old rates from Rupees 15 to Rupees 16-8. The fourth rate of Rupees 8-8 to all old rates from Rupees 11-12 to 15, and the fifth rate of Rupees 8 to all old rates between Rupees 11 and Rupees 11-12. But in the highly assessed talooks Chittoor, Chendragherry, Trivallum, and Sautghur the application of the rates may be varied in the following manner.

The highest rate may be restricted to old rates above Rupees 18.

The second	to old rates from Rupees 17	to 18.
The third	to do. from "	15 to 17.
The fourth	to do. from "	13 to 15.
The fifth	to do. from "	11½ to 13.
The sixth	to do. from "	10½ to 11½.
The seventh	to do. from "	9½ to 10½.
The eighth	to do. from "	8½ to 9½.
The ninth	to do. from "	7½ to 8½.
The tenth	to do. from "	6½ to 7½.
The eleventh	to do. from "	5½ to 6½.
The twelfth	to do. from "	5¼ to 5½.

and the rest as at present. The foregoing is not intended to be strictly adhered to, it is only given as an example. The Governor in Council would wish some such plan to be followed in respect both the Nunjah in the four talooks above mentioned and the Poonjah in Chendragherry, Trivallum, and Sautghur, and perhaps in Cauverypauk also, so as to lower the present high rates of assessment there. As the general per centage of reduction in the Northern talooks resulting from the Collector's present propositions both in Nunjah and Poonjah, is much within that allowed by Government for the District generally, it is probable that the alteration here proposed may be made, and that sufficient margin will still remain for the larger reductions required in the Southern talooks. The Board will be good enough to see the wishes of Government as expressed in this and the preceding paras. carried into effect; but the scheme need not be again submitted for the approval of Government. In this comparison and correction regard should be paid in Nunjah to the first crop assessment only.

6. On one point noticed by Government in the former order nothing has yet been done by the Collector, viz. in the transfer of the lowly assessed Nunjah lands to Poonjah. The reason given is that this operation needs local enquiry; such enquiry should be made, and the wishes of Government carried into effect. The Governor in Council is of opinion that no Nunjah land should be assessed at less than 2 Rupees a Cawny; and that land now rated lower should be either raised to that rate, or be transferred to Poonjah, and be charged extra for Government water when used. It is seen in enclosure 3 in the Collector's letter of the 23rd October, that the whole extent of Nunjah land assessed at below 2 Rupees a Cawny, is 169 Cawnies, of which no less than 130 are assessed at Rupees 1-14.

7. A few other points require to be noticed. The Poonjah rates in the Chingleput transferred villages now attached to Trivuttloor and Wundiwash talooks appear high; but only local enquiry can determine whether they are so in reality. This enquiry should be made, and the rates reduced if necessary. The same remark applies to the Poonjah rates in the three villages of Vellore settled by Mr. Nisbet, and also in the Avilcondah villages attached to the Trivellum, Sautghur and Vellore talooks.

8. In para. 11 of their Proceedings, the Board notice the three special Poonjah rates established for the old well garden land, viz. 6 Rupees, 5 Rupees, and Rupees 4-8, all being in excess of Rupees 4, which is the highest rate for ordinary Poonjah. The Board suggest for consideration whether these special rates should not be abolished, but the Government see no occasion for such a measure. The reductions made on the old well gardens in North Arcot have been very large, and all the three new rates are lower than the rate (7 Rupees a Cawny) fixed for the old well garden land in the adjoining District of South Arcot.

9. In para. 15, the Board advert to the well Nunjah; and referring to the fact that the new rates have been applied to this land in precisely the same manner as to tank and channel land, they express the opinion that by reason of the greater expense of their cultivation, the reductions now made may possibly not suffice to keep them permanently in occupation. It is observed that the old assessments of these lands did not range so high as those of the tank and channel lands; and the reductions made on them by the Collector's present scheme are very large. The Governor in Council is willing however to allow some additional relief to the well lands, which may be given in a manner similar to that pointed out above in para. 5. The highest new assessment proposed for well Nunjah is the second rate Rupees 9-8 per Cawny; for this rate, the third rate of Rupees 9 may be substituted, and the lands which the Collector proposes to place in the third class may be transferred to the fourth; those intended by the Collector for the fourth may in like manner be put down to the fifth, and so on down to class 21 which may be put in class 22, classes 23 and 24 remaining as at present.

10. With their Proceedings of the 8th January recorded above, the Board submit a letter from the Collector dated 11th December 1856, stating reasons for the delay in the introduction of the new rates. And the Board recommend that the work of revision should be entrusted to one of the Sub-Collectors as his particular duty; and that in this work he should be aided by the Head Sheristadar, the ordinary duties of the Sherista Cutcherry being performed by the Naib. The Government have lately, on the recommendation of the Board, authorized the Collector of South Arcot to commit the re-assessment of the Munnargoody and Chellumbrum talooks to one of his Sub-Collectors; and they quite agree with the Board, that a similar arrangement in North Arcot is necessary to the early introduction of the revised rates in that District. They are accordingly pleased to direct that the immediate charge of the revision operations shall be entrusted to the additional Sub-Collector Mr. Banbury. The Governor in Council also fully agrees with the Board that in this important duty Mr. Banbury should have the assistance of the Head Sheristadar Tolasinga Chetty, who is well acquainted with the District and is familiar with all that has hitherto been done towards carrying out the revision. To prevent delay, Tolasinga Chetty will be relieved from the general duties of his office, as recommended by the Board. The Governor in Council trusts that under this new arrangement the completion of the reforms sanctioned so long ago will be speedily and satisfactorily effected.

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

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Revenue Department

Extract from the Proceedings of the
Board of Revenue dated 7th January 1857

Read Letter from the Collector
of North Arcot dated 19th September 1856,
submitting information in regard to the
progress made in the revision of the
assessment of that District, as called
for by Government

23rd October 1856, submitting a modified
scheme for the revision of the assessment

22nd November 1856, submitting further in-
formation in elucidation of the rates
of assessment proposed for Nungal lands

(See Letter Nos 193, 231 and 243)

Resolved that the
foregoing letters be submitted for the
orders of the Right Honourable the
Governor in Council, with reference to
the Extract Minutes Consultation 15th July 1856, Page
The

2 The second of the letters
referred to above shows the final arrange-
ment for the revision of the assessment
which the Collector proposed to adopt.
His first plan, submitted to Government
with the Proceedings of the Board
of June 1856, & 1859, required, the Government
thought, modification in certain particulars,
on some points also the information
contained in the Collector's letter was
considered defective. The remarks of
Government were to the following effect:

1. That material variations were
found between one Talook and another,
for which no satisfactory reason was
apparent, that, though the existing high
Munjah rates in Chittur and Channarayana
Talooks had been properly reduced
in a larger degree than in any other
Talook, still the proposed rates there
were higher than the old rates in some
other Talooks, and that it was not
evident why the proposed rates in Pannur,
Pannur and Tholungur should be so low.

2. That the proposed Munjah rates
for the villages in the Vellore Talook
seemed

9-32
seemed high and that inequalities were
strikingly apparent between the rates
in the villages transferred to North
arcot from Chingleput, and also those
of the Antecedent Jaghires. 189

3. That similar remarks were ap-
plicable to the Pongal rates.

4. That on the whole the Collector
had apparently reduced too much in
the low class lands and not enough
in the high, the maximum rates, for
both Munjah and Pongal, approved by
Government, having been too extensively
applied.

5. That the proposed rates descend-
ed very low which required correction,
and that the benefit of the reduction
should be enjoyed by the Antecedent
villages and Muzamdar Pollam equally
with the other parts of the District.

6. That the villages transferred
from Chingleput were not entitled to
reduction, except where the existing
rate was found too high.

7. That the proposed rates for
Manavary were too high, which, according
to

to a fundamental rule, should be brought strictly within the Pongah standard, as mandatory is in fact Pongah.

That, with reference to the very low point to which the rates descended, both in Nunjah and Pongah, a remedy might be applied by lessening the gradation of the rates towards the bottom of the scale, thus in Nunjah, the rates below 10 should descend by gradation of a quarter Rupee; under five Rupees of two annas and under one Rupee of one anna, and in Pongah the gradations might be 2 annas under 2 Rupees and one anna under 1 Rupee.

Lastly, that Nunjah, with very low rates, might perhaps be transferred to Pongah, as these low rates do not pay for the cost of a supply of water and the land is probably so situated as not now to possess Government irrigation.

3. With his modified scheme, now to be considered, the Collector repeats the fundamental principles on which the revision is based; these are chiefly two, in the application

10-
23
application of one scale of rates to the whole of the Talook north of the Palar, the adaptation of the scale or otherwise to those south of that River to be decided hereafter, and the adoption of the present classification of the lands as represented by the existing rates of assessment. Mr. Whittingham notices prominently the variations in the average rate per acre between Talook and Talook, to which both Government and the Board adverted in the former consideration of the subject, and points out that such must exist owing to the varying quantities of high and low class lands in the different Talooks and to the varying proportions of one and two crop lands. As respects errors in the original rates, these it is stated were irremediable, as means of adjusting the rates to the power of the land and its extrinsic circumstances were not immediately at hand, and to have attempted such an adjustment would have put off the introduction of

of the reduced assessment longer than was desirable. The verification of the new rates in communication with the Ryots themselves might have been effected perhaps without much delay, but the Board do not wish to attach importance to such a test on the present occasion, as the existing rates, though not free from error, have been pronounced to be sufficiently true on the whole to form a basis of revision.

In the former scheme, the Government thought that the maximum rates for both Muzali and Pongali had been too extensively applied, while on the other hand the lower rates had been unnecessarily reduced. In the present plan these errors have been corrected, but as regards the Pongali assessment at the low rates of from Rs. 12. 3 to Rs. 9. 6, some abatement has been made, as the waste in these classes is very large and it was thought that much of it must arise from a burdensome demand. In the Muzali lands all assessment below Rs.

Para 19

+ 5000000

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Rs. 6. 5 per fanam has been merely brought to the nearest proposed rates, but as the next lowest rate has been taken, some reduction occurs. The application of the new rates in the different villages reported on has been carried out in the following manner:

They are applied on an uniform principle in the 8 Northern Talooks and in the villages transferred from the Canveypanth Talook to that of Arcot.

In the 3 villages of the Vellor Talook, which did not participate in the general remission of 12½ per cent given some years ago, a reduction of 12½ per cent has been made in the first place, and the remaining amount has been afterwards raised in the same way as in the 8 Northern Talooks.

In the villages transferred from Chingleput no reduction has been given, the existing rates being simply brought to the nearest revised rates.

The villages of the late and condah Saghere and of the mamundoor

Pollam

Para 20

Polliam have received an adjustment suited
 to the character of their present assessment.
 As this, in reference to the quality of
 the land, was moderate compared with
 the old rates in other parts of the
 District, though higher than that now
 approved, each rate in these villages
 has been brought, not to the equivalent
 proposed rate in the Northern Talook,
 but to that next highest in the scale.
 Thus Nunjah land assessed at from
 No. 8 to No. 1 per Caumy instead
 of being reduced to No. 4 8 as elsewhere,
 has been assessed at the gradation
 above it, viz. No. 8. The Pongah rates
 have been settled in a similar manner.

All Manawary land, being
 strictly Pongah as observed by Govern-
 ment, has been assessed at Pongah
 rates, the highest not exceeding No. 6
 per Caumy.

In the rates themselves
 there is some change in the gradation and
 in the lower part of the scale for
 Nunjah, but the rates are increased
 in number from 20 of the former scheme
 to

to 35 in the present. For the Pongah lands
 the increase is from 19 to 34 and the gradations
 differ throughout, No. 6 and No. 5 being
 still retained as the maximum rates,
 but applied only to Garden lands irri-
 gated by Wells. The following table
 exhibits the rates of the former and
 present schemes in comparison.

Per Caumy Pongah						Per Caumy Nunjah					
No	q	rate	former Scheme	present Scheme	reg.	No	q	rate	former Scheme	present Scheme	reg.
1			6	6	19	1			6	6	19
2			5	5	20	2			5	5	20
3			4	4	21	3			4	4	21
4			3	3	22	4			3	3	22
5			3	3	23	5			3	3	23
6			3	3	24	6			3	3	24
7			3	3	25	7			3	3	25
8			2	2	26	8			2	2	26
9			2	2	27	9			2	2	27
10			2	2	28	10			2	2	28
11			2	2	29	11			2	2	29
12			1	1	30	12			1	1	30
13			1	1	31	13			1	1	31
14			1	1	32	14			1	1	32
15			1	1	33	15			1	1	33
16			1	1	34	16			1	1	34
17			1	1	35	17			1	1	35
18			1	1	36	18			1	1	36
					37						37

General Result.

The general result of the
 revised scheme under consideration
 is a diminution of Rs. 128,000 in
 Pongah on the original assessment,
 or about 18 1/2 per cent. In Nunjah

8. The foregoing particu-
lars are brought together in
one view in the following
Statement.

Passing to details it will be seen that the Poonjah lands, cultivated and waste, in the Northern Talooks and in the transferred Villages, will receive a reduction of $19\frac{1}{2}$ per Cent according to the present scheme. The entire relief proposed for the Poonjah lands of the whole District was 28 per Cent, so that a considerable margin is left to cover the wants of the superior soils in the Southern Talooks, which are to a greater extent uncultivated. The reduction on waste in the Villages immediately under consideration is $18\frac{1}{2}$ per Cent, and that on cultivation is about 21 per Cent, giving an average of $19\frac{1}{2}$ per Cent on the whole Poonjah area as above stated. The

from Collector's Report
 1852 Part 56.
 of the 11th Decr 1850.

Talooks of Chittoor, Chendragherry, Trivellum, and Santyghur, where the old

		Cultivation of Waste of Taluk		Total per Taluk		Total per Taluk	
		per Cent		per Cent		per Cent	
		Reduction	Reduction	Reduction	Reduction	Reduction	Reduction
Chittoor	20	14	7	17	5	19	3
Chendragherry	24	5	1	18	11	5	19
Trivellum	24	10	3	22	2	23	3
Santyghur	20	5	1	19	8	1	19

Where the old rates were high, participate more largely in the reduction than the other Talooks; notwithstanding this, the Talook average per Taluk is still high, and higher than the average according to the former scheme, except in Santyghur, where it has been reduced from Rupees 2-7-8 of the former scheme to Rupees 1-15-10 in the present. Trivellum, which was particularly noticed by Government (Part 5) as having an exorbitant rate at Rupees 2-11-2, as proposed at first, bears according to the present revised scheme an average rate of Rupees 2-3-8. These averages are formed on the entire Taluk, but also if the extent under cultivation alone is considered. The averages on the cultivation according to the old rates and those now proposed, with the per Centage of reduction which each Talook is to receive, are brought to view in the following table, drawn from Statement No. 15,

received

received with the letter from the Collector
under consideration.

	Old Rates.		Proposed Rates.		Percentage of Reduction.		Percentage of Cultivation to Agent.	
	R	A	R	A	P	A	P	A
Chittoor	2	2	1	10	8	20	14	7
Chendragherry	2	11	2	15	24	5	17	3
Canniripank	2	3	1	14	6	17	6	7
Sholighur	1	13	1	8	10	16	10	6
Trivellam	3	1	2	5	2	24	10	3
Sautghur	2	8	2	0	6	20	5	0
Palamanam	1	15	1	7	3	19	13	9
Pincatagherry Cottab	2	1	1	10	3	21	18	30
Villages transferred from Canniripank to Chittoor	1	7	1	6	4	13	1	11

10. Viewed with reference to the averages as above shown, the assessment appears too high in Chendragherry, Trivellam and Sautghur, but Talook averages vary according to the proportions of high and low lands which enter into the calculation. The Collector has pointed out

out this and submits a Statement N^o 18 in illustration, from which it will be seen that the extent of land bearing the higher rates of assessment is greater in the three localities above mentioned than in the other Talooks. The tabular view of the Talook rates and per centages of reduction, shown in the preceding Para, affords, it will be observed, to the three Talooks in question a larger share of the general reduction than has been given in the other Talooks; indeed both Trivellam and Chendragherry receive each nearly 25 per Cent, the limit within which the reduction on the entire Ponnajak area of the District is to be kept.

11. Statement N^o 10, prepared according to Form B received from Government, exhibits the amount of

of the former and proposed agree-
ments under each new rate. The
main object of the revision of
agreements, that of reducing the
standard of demand generally,
particularly in its relation to the
rich soils of the District, seems
from this document to have been
attained; and adhering to the ex-
planation afforded generally of
the details of the operations with
the causes which influence the
averages between Salook and Salook,
the Board are of opinion that
the Collector has on the whole
fulfilled, in the case of the
Pooryah lands of the Northern
Salook

July 1262. 165 9

Statement No. 2. Cultivation Salook and

	Old rates	New rates	Cultivation	Salook	Salook
Garden lands irrigated by Wells	9	8	770	714	Villages, what was required, of him. Looking at the large quantity of waste where the reduction falls
Manuany or unjals Dry lands.	1	1			
Reduction above 20 Per cent	28	8	20,234	19,506	
D. below 20	27	20	83,220	72,769	
Grand Total			103,228	93,189	

below 20 per cent, it might at first sight appear that the policy given in these lands is insufficient to promote extension of cultivation, but the Board do not incline to this view. They observe that the extent of land, where the reduction is within 20 per cent, is very considerable compared with that in the class above it, that

such lands are already extensively, and
 profitably occupied, and that as a
 general rule it is not desirable that
 inferior soils should be cultivated so
 long as lands yielding a higher produce
 are to be had. They entertain no
 doubt that capital will readily flow
 to the waste under consideration at the
 revised rates when a larger production
 is called for. The only case in which
 the expressed intentions of revisions of
 assessments generally have not been ful-
 filled is perhaps the retention of specific
 rates for Garden land irrigated by wells. The Statement N^o. 18
 rates are Rupees 6 and Rupees 4-8-0. The substitution
 of the highest Poonjah rate of Rupees 4 for those rates
 would appear to be in unison with the recommendation of the late Collector, but the proposed rates
 have been introduced by the present Collector in connection
 with the remarks of Government in Para 10 of the Minutes of Consultation,
 23^d April 1855.

The

12. The particulars of the arrange-
 ment in the other Poonjah lands brought in,
 for revision do not call for notice. The
 general result is shown in the following
 Abstract Statement.

Villages of	Talook	Cultivation of 1852		Waste		Total		Average rate per	
		Acres	Percentage	Acres	Percentage	Acres	Percentage	Superior	Improved
		1	2	3	4	5	6	7	8
Villages of Villone	Talook	110	33 8 4	196	35 5 3	315	34 8	3 10 1	2 6
Chandrapur		15	3 9 1	437	14 2 3	452	13 7	2 6 11	2 1 9
Chandrapur		9	1 3 2	9	1 6 8	18	1 10	2 14 3	2 15 6
Chandrapur		3	2 13 1	11	1 9 7	14	1 13 4	11 4	15 7
Chandrapur		171	14 10	82	16 12 9	253	11 5 6	2 7 6	2 3
Villages of Sarghur		101	14 10 7	16	15 2 2	117	14 11 3	2 7 6	2 1 8
Villages of Villone		190	14 5 2	391	22 15	581	13 7 10	2 9 2	2 3 7
Polson		137	7 2 5	57	7 3 1	194	7 5 4	1 10 9	1 8 9
Satwaid Talook		30	7 3 1	1231	4 9 6	1261	5 6	7 4 1	1 3 4
Total		1820		2371		3991			

Poonjah lands. 13. In the Poonjah lands the
 reductions amount to Rupees 255,553 or
 25 1/2 per cent on the old assessment, but
 Rupees 102,320 only is revenue given up.
 The extent of relief is proportioned to the
 exigencies of the several Talooks. In
 Chandrapur

Chendragheny it is nearly 3% per Cent.
In Chittoor 33% and rather above 30 in
Tiruvellur and Sautghur. In the other
Northern Talooks the reduction ranges
between 13 and 21 per Cent. The 3 Villages
of the Vellore Talook are allowed in the
first instance a remission of 12% per Cent
to bring them to the standard of other
assessment which has already received
that remission, after which the rates are
adjusted in the same way as such as,
assessment. In the Tutwadi Talook no
relaxation of the present demand is en-
quired beyond bringing the present classes
to the nearest new rates. A similar re-
mark applies to the Villages transferred
from Chingleput. In the Mammoondoor
Talook the reduction is 13% per Cent.
It is about the same in the Villages of
the Late Avilcondah Jaghirc, but varies
with the Talooks in which they are situated.
The new Nungah rates range
from Rupees 10 to 12 Annas, but the old
rates below Rupees 4-8 are simply
brought

brought to the nearest below them on
the scale. It does not appear with re-
ference to the remarks of Government
on the subject that any of these lands
have been transferred to the Pongah
class, but to do this local enquiry and
inspection of the lands with the Board
present, be necessary. The arrangement
is desirable and the attention of the Col-
lector will be called to it again.

15. Referring to Statement No.
3 it will be seen that certain Well Nung-
yah has received no further indulgence
than is accorded to Nungah lands gene-
rally. The extent is 4,769 Cawnies, culti-
vated and 6,068 Cawnies, Waste. It is
not explained why the proportion of Waste
is so large, or indeed why any land of this
description should be abandoned if the
Wells are in good order or can be easily
repaired. It is very probable that the
old rates of assessment, which go as high
as Rupees 10-13-8 per Cawney, cause this
relinquishment of land, and should this
be

In the case, it will perhaps be found
 that the substitution of the new Kanyah
 rates will not meet the cost. Private
 duty has been incurred in the con-
 struction of these wells, and there must
 be an annual charge for working them,
 besides an expense in repairs. The pro-
 fit in some cases may be enough to
 maintain the cultivation, but as a gene-
 ral rule, the Government are aware, that
 lands with Well irrigation cannot be
 profitably retained, except at moderate
 rates of assessment. Under these circum-
 stances the Board beg to suggest for
 consideration, whether it would not be
 better to reduce all Well Kanyah under
 notice to Panyah rates like Well Isatool.
 In this suggestion the Board assume
 the Well Kanyah to be strictly such,
 and not Kanyah irrigated partly by
 wells and partly by Government works.
 The statements received from
 the Collector with his letter of the 23^d
 October last include the assessments
 for

To Govt. 20th Jan.
 From 21st Oct.
 No. 1052

for both Crops and are of little use
 in that form, but in a subsequent letter
 from that officer 22nd November 1856 No. 273,
 the account is drawn up for a single
 crop. The difference between the two sets
 of statements is as follows.

	As per Statement as comparing the both letters of 23 rd October last.			As per Statement as comparing the both letters of 22 nd November.			Difference between Columns 3 and 6	Difference between Columns 4 and 7
	Land	Existing assessment	Proposed assessment	Land	Existing assessment	Proposed assessment		
	1	2	3	4	5	6	7	8
Cultivation of July 1852	69089	623899	457579	69089	539153	477713	11746	59367
Waste &c.	57143	353717	269483	57143	305991	230223	47820	24060
Total	106232	1077616	727062	106232	845144	662107	159572	83907

The amounts exhibited in Columns 3
 and 4 appear to constitute the assess-
 ment of second crops.

The information would have
 been more complete had the statement
 exhibited the extent of land and assess-
 ments under each rate, for both 2 crops
 and single crop. With the information
 however submitted in the several letters
 recorded at the head of these Proceedings,
 the

the results in the Nuzjah lands are shown at one view in the following tabular statement.

Talooks.	Assessment per bawney included in the second crop.			One crop assessment per bawney.	
	Average of existing assessment.	Average as per Government Scheme of 1855.	Average as per Government Scheme of 1855.	Average of existing assessment.	Average of the proposed assessment.
Chittoor	13 11 9	9 2 1	9 2 1	10 3 3	7 6 3
Chandragherry	12 3 2	9 2 3	9 3 2	10 14 3	7 9 1
Chandragherry	9 3 10	6 3 4	6 11 6	7 13 1	5 4 9
Chingluput	7 4 6	5 11 9	6 2 2	6 15 7	5 13 2
Chittoor	11 2 7	7 15 1	8 2 8	9 3 1	7 2 2
Chittoor	12 3 3	8 5 10	8 7 4	9 15 3	7 3 7
Chittoor	6 10 1	5 3 5	5 11 10	5 3 9 1/2	4 14 3
Chittoor	7 5 1	6 3 7	6 3 7	5 9 2	5 2 4
Villages transferred to North	7 10 2	5 13 2	6 4 1	6 7 1	5 9 11
Villages of Vellore Talook	15 2 1	9 10 1	8 11 1	10 12 2	7 1 4
Chingluput	4 14 9	3 15 3	4 3 4	4 13 10 1/2	4 7 6
Villages	9 4 4	7 1 6	7 5 2	9 8 10 1/2	6 3 1 1/2
Chittoor	4 11 3	3 12 10	4 1 11	4 8 1	4 1 9
Maumudoor Pollum Village included in Chandragherry	7 6 5	6 8 7	6 6 3	5 3 3	4 15 1
Chittoor	7 13 2	7 8 7	7 1 11	6 12 4	6 3 2
Chittoor	11 4 1	9 15 3	8 15 5	8 3 10 1/2	7 3 3 1/2
Villages	9 9 1	8 11 5	8 3 5	7 3 4	6 3 2
Chittoor	6 5 2	6 2 5	6 15 3	5 12 10	5 3 6
Chittoor	4 11 5	4 5 4	4 8 7	4 8 2	4 4 7

Assessment in comparison with the Ryots and actual inspection

inspection where necessary, did not form a part of the plan of revision, the Board think that the Collector has sufficiently performed the task assigned to him, and would solicit the orders of Government for giving effect to the arrangements reported. In the Southern Talooks of North Knot the rate of reduction, as

From Govt. 23. April 1855. No. 480 Para 4. Madras Govt. Sess. more between Village and Village than in the Northern, in consequence of the more unequal distribution of the burthen of the assessment, and the Board do not think that the necessary adjustment of the several rates there can be made except on local enquiry.

19. In conclusion the Board would wish to call again the special attention of the Collector to the important remarks of Government regarding the best mode of assessing the second Nuzjah crop

where it is grown, and regarding Ryotwar holdings in which the interference of the public servants can be withdrawn altogether.

These

These questions will be kept distinct in
 from that of the revision of the assess-
 ment, the introduction of which should
 not be impeded by any enquiries which
 the Collector may find it necessary to
 make on the subject. The Board trust
 that when the Dyots really understand
 that a simple administration of Dyot
 is desired, such as is calculated to
 relieve them from the interference of the
 public Establishments, they will not
 be backward in suggesting a plan by
 which the objects in view may be at-
 tained.

(True Extract)

A. S. M.
 Secretary

A. D. Bourdillon Esq.
 Secretary to Government
 Penang Department.

June 15th July 1857 1857
 8th 21st 1857

21

189
 Rev. 1857 Department
 21st June 21st February.

N^o 30

Extract from the Proceedings
 of the Board of Revenue

Dated 7th 8th Summary 1857.
 Recd. 31 Encl.

W. H. M.

N^o 67

S. C. 189. 20th Feb.

N^o 29.

Submitting with the above
 observations thereon letters from
 the collector of North Arcot
 on the subject of the revision
 of the Assessment of his District
 and soliciting the Orders of
 Gov^t for giving effect to the
 arrangements reported by him.

26 June 26th Feb.

130 Extract from the Proceedings of the Board of Revenue dated 8th January 1857

Read letter from the collector of North Arcot dated 11th December 1856

(Here Enter No. 301)

Ordered to be submitted for the information of the Right Honourable the Governor in Council.

The Board have already

expressed an opinion that local inquiry would be necessary in carrying out the revision of the assessment in the Southern

Talooks and, as in the case of South Arcot, they are disposed to think that the work will be more effectually performed, if made the exclusive occupation of one of the Sub Collectors, than if undertaken by the Collector, who, however assisted, cannot divert himself of heavy duties connected with English Correspondence, accounts, appeals and the general superintendence of the District. *His Lordship*

Noted 7th Jan 1857
Page 18

Ex^{pt} from Pro^g 1 Receipt
No. 4034

Dec. 1857. Department
of the Board of Revenue.
31

Extract from the Proceedings
of the Board of Revenue

Date 8th January 1857
No. 83

1. Encls. Return.

21st Dec. 1857. 20th Feb.

W. C.

Enclosed is a letter from
the District of North Arcot
containing the report of a
Commissioner of the District
by Mr. H. H. H. H. H. H.
District, to move the Board,
in view of the above.

No 30

226 July 26th 1857

in Council should concur in this opinion,
he may think proper to direct the adoption
of the same arrangement in this District,
and in this case, Mr. Whittingham will
relieve the Sub Collector selected of all
Revenue and Police charges, and furnish
him with general instructions for his
guidance. The general Reports of the
revising Officer should be full and
complete, but made to the Collector
who will submit them with his own
observations. The Collector should also
be kept informed from time to time of
the methods pursued in the operation,
and exercise a general control in regard
to them.

As the matter is one of
highest importance to the District,
the Board are of opinion that the Revising
Officer should have the assistance of the
Head Scribe, the ordinary duties of
the Quaffer being left to the superintendence
of the Head Scribe.

(Attest Extract)

[Signature]
Secretary to Government
Revenue Department.

Revenue Dept

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189
Extract from the Minutes of Consultation

Under date the 20th January 1857

Read the following

papers.

Extract from the Proceedings
of the Board of Rev.

Here enter 7th January 1857
N^o 67

Extract from do do -

Here enter 8th do - "
N^o 68

H.

M.

M. H. M.

With the former
of the two Extracts from
their proceedings above
recorded, the Board of
Revenue submit with
their remarks, three
letters from the Collector

of North Street as noted in
the margin, referring
further on the revision
of the rates of a part
ment in that District.

19 Sept 56
20th Oct
22nd Nov

in pursuance of the order
of Govt. dated July 15th
1855 N. 731. With the
second Extract they lay
before Government another
letter from the same
Officer, dated 11th December
1856 mentioning reasons
which will prevent the
introduction of the new
rates in the current year;
and they recommend that
the duty of revising the
rates shall be entrusted
to one of the two Sub
Collectors now attached
to the District.

2 In their order
A

of the 15th July, the Govt
25th retained the plan then
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submitted by the Collector
thru' the Board of Revenue
for revising the assessments
and noticed some particu-
culars in which in their
opinion that ^{plan} required to be
reconsidered. Those particu-
culars are recited by the
Board in the 2^d paragraph
of their present Proceedings,
& they may be briefly stated
as follows. First that
both in Shingah and
Dorjah the new rates
had been applied with
too little discrimination
between different talooks;
the reduction in the
most heavily assessed
talooks being insufficient.
2^d That the proposed
Shingah

Marjakh rates in three villa-
ges of Vellore talook settled
by Mr. Nicot appeared
very high.

3^d That there were in-
equalities in the rates of
the Villages formerly trans-
ferred from Chingleput
and in those of the Avil-
condah Saghere; and
that while the Avilcondah
and Mammudoo Villages
should share in the
general reductions, the
Chingleput Villages were
not entitled to relief
except where the existing
rates might clearly be
too high; that on the whole
the low rates had been
reduced too much and
the high rates not enough.

4th That the proposed
Scale

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scale of rates descended
too low, a mode of cor-
recting which defect was
suggested.

5th That the proposed
rates for Mamarey Shu-
jah were too high.

6th That low assessed
Marjakh should be trans-
ferred to Poorjah.

3. In the new
scale of rates now sub-
mitted most of the
defects formerly pointed
out ~~and~~ have been
corrected. The number
of rates has been in-
creased by reducing
the difference between
those in the lower part
of the scale, thus dimi-
nishing the inequalities
of the reduction in the
lower

lower of the existing rates;
the assessments of Man-
-vay Kungab have
been assimilated to
those of Poonjab; reduc-
-tion has been given in
the Ailcondah and
Mamundoor Villages,
and it has been with-
-drawn from the Chin-
-gleput transferred Vil-
-lages. Larger measure
of reduction has been
given in the three
villages in the Vellore
talook, and the ratio
of reduction has been
increased in the higher
assessments and reduced
in the lower.

4. In two particu-
-lars however of those
before pointed out by
Government

27-189
Government, no modifi-
-cation has been made.
In the first place the
inequalities between
the talooks have not
been removed. In paras
4 & 6 of the order of 15
July it was pointed out,
that both in Poonjab
and Poonjab the mean
rates in certain talooks,
in particular Chittoor
and Chendraghery in
Kungab, and Sautghur
and Irwellum in Poonjab
were very high in com-
-parison with those of
other talooks without
any sufficient reason
being shown for the
difference. The Collect-
-or states in explana-
-tion that the new
rates

have
rates, been applied under precisely
the same rule in all the talooks;
and that the reason
why the mean rate is
higher in some than in
others, is that some
contain a larger propor-
-tion of highly assessed
land than others. But
the Govt must observe
that this is in fact no ex-
-planation at all, unless
it is shown that the
land is of superior qua-
-lity, and this is not
done. The explanation
is indeed simply a
restatement of the fact
that the assessments
in the talooks in ques-
-tion are higher than
in other talooks. The
Collector has failed to
get rid of the inequalities
between

between the talooks, be-
-cause he has applied
the rates in all talooks
in the same manner,
but it is notorious
that certain talooks
are more highly assessed
than others, in propor-
-tion to their capabili-
-ties, and in such
talooks therefore the
new rates should be
so applied as to give a
larger measure of reduc-
5. This may
be easily done by
restricting the applica-
-tion of the higher of
the new rates within
narrower limits in
the talooks in question
than in others. Thus
in Sindh the highest

rate of ten Rupees is
applied to all old rates
exceeding Rs. 17. 8, ^{the} Second
rate of Rs. 9. 8. to all
old rates ranging from
Rs. 16. 8 to 17. 8, the 3^d
rate of Rs. 9 to all old
rates from Rs. 15 to
Rs. 16. 8. The fourth
rate of Rs. 8. 8 to all
old rates from Rs. 11. 12
to 15 and the fifth
rate of Rs. 8 to all
old rates between Rs. 11
and Rs. 11. 12. But in
the highly affected
talooks Chittoor, Chenn-
dragherry, Trivallur,
and Sautghur the
application ^{of the rates} may
be varied in the
following manner.

The

See Col. Stat. p. 8

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The highest rate may be restricted to old rates above Rs. 18.
The second to old rates from Rs. 17 to 18,
The third to — do — from " 15 to 17,
The fourth to — do — from " 13 to 15,
The fifth to — do — from " 11½ to 13,
The sixth to — do — from " 10½ to 11½,
The seventh to — do — from " 9½ to 10½,
The Eighth to — do — from " 8½ to 9½,
The Ninth to — do — from " 7½ to 8½,
The tenth to — do — from " 6¼ to 7¼,
The Eleventh to — do — from " 5¾ to 6¼,
The ^{and} twelfth to — do — from " 5¼ to 5¾,
and the rest as at
present. The foregoing
is not intended to be
strictly adhered to, it is
only given as an
example. The Governor
in Council would wish
some such plans to be
followed in respect
both the Nuzuk in
the four talooks above
mentioned.

mentioned and the Poonjab
in Chendegherry, Trivallam,
and Santogum, and perhaps
in Cannanore also,
so as to lower the present
high rates of assessment
there. As the general
percentage of reduction
in the Northern Talooks
resulting from the follow-
ing propositions both
in Nangab and Poonjab,
is much within that
allowed by Govt for
the district generally,
it is probable that the
alterations here proposed
may be made, and
that sufficient margin
will still remain
for the larger reduc-
tions required in
the Southern Talooks.

The

The Board
will be good enough to
see the wishes of
Govt as expressed
in this ^{& the preceding} Para carried
into effect; but the scheme
must not be again submitted
for the approval of Govt.
In this comparison and
correction regard should
be paid in Nangab to
the first crop assessment
only.

b. On one point noticed
by Government in the
former order nothing
has yet been done by
the Collector, vizt
in the transfer
of the lowly assessed
Nangab lands
to Poonjab. The
reason

reason given is that
this operation needs
local enquiry; such
enquiry should be
made, and the wishes
of Government carried
into effect. The
Governor in Council
is of opinion
that no Mungah
land should be
assessed at
less than 2 Rupees
a Cawney; and
that land now
rated lower should
be either raised
to that rate, or be
transferred

transferred to Poonjah ³¹ and
be charged extra for ¹⁸⁹ govern-
ment water when used. It
is seen in enclosure 3 in the
Collector's letter of the 23rd October
that the whole extent of
Mungah land assessed at less
2 Rs. a Cawney, is 169 Cawneys,
of which no less than 130 are
assessed at Rupee 1-14-0.

7. A few other points
require to be noticed. The
Poonjah rates in the Chingpoo
transferred villages now attached
to Dindigul and Muddurach
Talooks appear high; but only
local enquiry can determine
whether they are so in reality.
This enquiry should be
made, and the rates reduced
if necessary. The same
remark applies to the Poonjah
rates in the three villages
of

of Vellore settled by Mr. Vastat,
and also in the Avilondak
villages attached to the Sivallam,
Santghur and Vellore Taluqs.

8 In Para 11 of their
Proceedings the Board notice
the three special Panyab
rates established for the old
well garden land, viz. 6
Rupees, 5 Rupees, and Rs. 4-8-0,
all being in excess of Rs. 10,
which is the highest rate
for ordinary Panyab. The
Board suggest for consideration
whether these special rates
should not be abolished,
but the Government see
no occasion for such a
measure. All the three new
rates specified are lower
than the rate (7 Rs. a Canary)
fixed for the old well
garden land in the adjoining
District

* The reductions made on
the old well garden
in the district have
been very large, and

District of South Arcot.

9 In Para 15³²⁻ the
Board advert to the well
Mangiah, and referring to
the fact that the new
rates have been applied
to this land in precisely
the same manner as to
tank and channel land
they express the opinion that
by reason of the greater ex-
pense of their cultivation,
the reductions now made
may possibly not suffice to
keep them permanently in
occupation. It is observed
that the old assessments of
these lands did not range
so high as those of the
tank and channel lands,
and the reductions made
on them by the Collector's
present scheme are very
large. The Governor in
Council

Council is willing however
to allow some additional
relief to the well lands,
which may be given in
a manner ^{similar to that} pointed out
above in Para 5. with re-
ferred to certain highly
affected Talooks. The highest
new assessment proposed
for well Munniah is the
second rate R²g-8 a few
Cawing; for this rate, the
third rate of R²g may be
substituted, and the lands
which the Collector proposes
to place in the third class
may be transferred to the
fourth; those intended
by the Collector for the
fourth may in like manner
be put down to the fifth,
and so on down to class
1 which may be put in
class 22, Classes 23 & 24 remaining as at
present.

See Enclosure 3 in the
letter of 23rd October

10. With their ^{33rd} Proceeding
of the 8th January recorded
above, the Board submitted
a letter from the Collector
dated 11th December 1856 -
stating reasons for the delay
in the introduction of the
new rates. And the Board
recommend that the work
of revision should be
entrusted to one of the sub
Collectors as his particular
duty; and that in this
work he should be aided
by the Head Sheristadar,
the ordinary duties of the
Sherista Cutchery being
performed by the Naib.
The Government have later
on the recommendation of
the Board, authorized the
Collector of South Arcot to
commit the re-assessment
of the Munnargoody
and

and Chellumburam Talloke
to his ~~Additional~~ Sub Collector,
and they quite agree with
the Board that a similar
arrangement in North
District is necessary to the
early introduction of the
revised rates in that Dis-
trict. They are accordingly
pleased to direct that the
immediate charge of the
revision operations shall
be entrusted to the additional
Sub Collector Mr. Bannur.
The Governor in Council also
fully agrees with the Board
that in this important
by Mr. Bannur should
be the assistance of the
District Sheristadar Tolasinga
Chetty, who is well acquainted
with the District and
familiar with all that
hitherto been done
towards

34 towards carrying out the
revision. To prevent ¹⁸⁹delay,
Tolasinga Chetty will be
relieved from the general
duties of his Office, as re-
commended by the Board.
The Governor in Council
trusts that under this
new arrangement the
completion of the reforms
sanctioned so long ago
will be speedily and satis-
factorily effected.

3 Copies to the Secy. Secy.
with 32 Mr. Secy. Copy 2182

Rev. Com. 18 May 1850

16-2-55

Revenue 1857 Department.
D. to Com 24 February.

No 189.

Extract Minis of Com.
Df 20 February 1857.

Further E. C. do 190-21 Feb 1857
from 1329/Rev. 30 March 1857
Com. of Com.

Passing orders on letters
from the Com. of N. Secret. on
the subject of the revision
of the Assessment of his
Dist. of the appointment
of a sub. collector shall be
affided by the head the
Mistadar of the Dist. to
revise the assessment
of the Southern Talooks.

No 29 331