Revenue Department

E.M.C. dated 24th February 1857

Back No. 36-37

[Order no. 192 dated 21st Feb 1857

பாதுகாப்பு பிரிவு-I

செப்பனிடுபவர் பெயர் S. விமலா

செப்பனிடுவதற்காக
எடுத்துக்கொள்ளப்பட்ட நாள் 6/2006

செப்பனிட்டு முடித்த நாள் 8/2006

சரிபார்க்கும்
முதல் மு.நி.பா.எ.
கையொப்பம்

சரிபார்க்கும்
2ம். நி.பா.எ.
கையொப்பம்

ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

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

No. 36. Read the following *Extract from the Proceedings of the Board of Revenue; dated 30th January 1857, No. 335.*

Read the following letter from the Collector of Coimbatore* dated 8th December 1856.

**In Con. 30th January 1857.*

(Here enter No. 201.)

In paras. 48 and 49 of his Report on the settlement of fusly 1261,† the Collector brought under the consideration of the Board the question of the assessment on double crop Nunjah land applied to Dhrupyre or Orchard cultivation. Since 1841, the levy of 2d crop, or ⅓rd of the full two crop assessment, on double crop land thus appropriated, was suspended for 10 years, at the end of which period the trees were supposed to have come to bearing. It was then collected in addition to the full double crop assessment until the amount deferred had been made good, after which the double crop assessment was alone charged, considering that this practice did not hold out sufficient inducement to the cultivation of Dhrupyre, the Collector proposed that ⅓rd of the assessment should be remitted absolutely for the space of 15 years in place of being only temporarily suspended for 10.

† *From Collr. 13th in Con. 22d November 1852.*
Ex. from Mins. of Con. of Govt. 28th June 1853, para. 12 No. 709, Rev. Dept.

2. The Board did not at first support this recommendation; but, as the rule which fixes the assessment on the land itself, without reference to the crop was being generally enforced, expressed on the contrary, an opinion, that it should be left entirely to the ryot to cultivate Rice or Dhrupyre as suits his interests, the fixed assessment of the land or double crop teerwah being levied from the first.

Pro. to Govt. 25th April 1853.

3. The Government, in reviewing the Board's Proceedings, were at first inclined to view the postponement of a portion of the teerwa for a period, not in the light of departure from the rule mentioned in the preceding para. but as a reasonable indulgence on account of "the ryots want of capital to bear the expense of planting the land, "with the annual outgoing of the full tax, while he has no income from the land in its transition "state." They were even disposed to allow the larger remission of "one half during the unproductive 10 years and to permit the ryot to hold at the full assessment for 5 years, afterwards "laying on the redemption charge at the expiration of 15 years when the trees will have come "to full bearing;" but they desired that the subject should be further considered.

Dated 28th June 1853, No. 709, para. 14.

4. The Collector accordingly stated his arguments for an entire remission of ⅓ the double crop teerwa for a limited period, more fully in his letter of the 25th November 1853; and the Board in submitting his communication to Government, after expressing an opinion that the question had lost much of its importance by the exemption from additional taxation recently granted to private wells, stated that if it were still thought desirable to encourage the planting of trees on double crop Nunjah land, they considered that the best measure to be adopted for the purpose was the one originally proposed by the Collector, viz. to allow the land to be held on single crop teerwah for a term of 10 years, and then merely to revert to the double crop assessment.

In Con. 22d December 1853.
Proceedings to Government 28th June 1855.

5. The Government, however, were averse to any measures calculated for the special encouragement of any mode of employing lands, and directed that in the cases of orchards planted in Nunjah land in Coimbatore District thereafter, no reduction or remission should be allowed on that account.

Mins. Con. of Government 19th July 1855, No. 872.

6. Immediately after these orders of Government had been communicated to him, the Collector reverted to the subject in connexion with the taxation on the cultivation of sugarcane, and urged the great benefit which would arise to his arid District from the creation of topes which are supposed to attract rain.

From Collector 25th August 1855.
In Con. 31st July 1856.

Proceedings to Collector 31st July 1856.

7. In their reply, the Board, as regards orchards, referred Mr. Thomas to the rules sanctioned by Government for North Arcot and forwarded for the consideration of all Collectors, in which it is prescribed that cocoanut, mango and other trees on Nunjah land shall pay the taram assessment only whether one or two crop.

Circular 28th September 1855, *Rule* 14.

Dated 8th December 1856. *In Con. 30th January* 1857.

8. In his letter now recorded, Mr. Thomas repeats his recommendation that a single crop rate only should be charged for the first 10 or 15 years, where orchard is raised on dofussul (2 crop) land on the plea that various Districts differ greatly in their necessities; that no orchards are ever attempted in the very dry District of Coimbatore on Poonjah or garden lands, and that very little new orchard has been atttempted therein under present rules and taxation.

9. The Board regret that they cannot support this application. They admit that much weight is due to some of Mr. Thomas' arguments, that, as stated by him in his Report on the settlement of Fusly 1261, an orchard being a permanent crop, not liable to destruction by failure of rain in one season is of more value, and therefore more to be desired than one of rice; but they attach greater consequence still to the maintenance of the principle laid down by Government, that each ryot should be left to consult his own interest unbiassed by any bounty on particular species of crops, and they are not satisfied that hereafter topes will not be raised in lands under new wells or those bearings a single crop Nunjah assessment.

Dated 28th June 1853, *No.* 709, *para.* 14.

10. They resolve however to submit these Proceedings for the consideration of Government.

(A true Extract.)

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

No. 37. ORDER THEREON *No.* 192; *dated 21st February* 1857.

From Collector to Board 13th November 1852. *Board's Proceedings 25th April* 1853. *Extract Minutes Consultation 28th June* 1853, *Revenue Department.*

In his Jamabundy Report for Fusly 1261, the Collector of Coimbatore brought to the notice of the Board of Revenue the system which prevailed in his District of taxing double crop Nunjah land when converted into orchard or tope. He expressed an opinion that the system in force did not hold out sufficient inducement to the ryots, to extend the orchard cultivation of the District, and proposed certain measures of relief. The Board differed from the Collector in his opinion, and the Government directed a reconsideration of the subject.

Board to Government 28th April 1853. *Extract Minutes Consultation 28th June* 1853, *No.* 709, *p.* 14.

From Collector of Coimbatore in Consultation 22nd December 1853.

2. The Collector then stated his arguments more at length, and recommended an entire remission of one third of the double crop tax for fifteen years, during which time the orchard would be unproductive. In submitting the Collector's views to Government, the Board remarked that in their opinion the question had lost much of its importance by the exemption from additional taxation granted to land irrigated from private wells, under the orders of the Court of Directors.

Board to Government 28th June 1855.

3. The Government in Extract Minutes Consultation of 19th July 1855, No. 872, passed final orders on the subject. They noticed the new rules exempting land under private wells from additional taxation, and pointed out, that the garden taxation in Coimbatore, though already lighter than in some Districts, had been still further lightened of late (Extract Minutes Consultation October 6th 1854, No. 1298). It was ordered accordingly, that inasmuch as any measures

calculated to give encouragement to any specific mode of cultivating land were unadvisable, no reduction or remission on account of orchards planted in two crop Nunjah land should in future be allowed, and the Collector was directed to make the order known throughout his District.

Ext. Mins. Cons. 19th July 1855, *last para.*

From Collr. to Board 25th Aug. 1855. *Board to Collector 31st July* 1856. *C. O. B. R. 28th September* 1855. *E. M. C. 22d September* 1855.

4. In August 1855, Mr. Thomas reverted to the subject, and urged a diminution of the demand on land planted with fruit trees; pointing out the great benefit which would arise to his arid district from the creation of topes to attract rain, when the Board of Revenue referred him to clause 14 of the Teervah Jasty rules sanctioned on 22d September 1855 for North Arcot, which provides that cocoanut, mango, and other trees on Nunjah land, shall pay the taram assessment only, whether it be for one or two crops.

5. In his letter to the Board dated 8th December 1856, para. 2, Mr. Thomas states that very little new orchard cultivation has been attempted in his District on account of the existing system of taxation, and he considers that very little will be attempted, "unless the land "be excused from paying its full double rate till some crop is forthcoming, which, in orchard "cultivation, will be from 10 to 15 years."

Proceedings to Government under reply, para. 9.

6. The Board do not support Mr. Thomas' application. Admitting that the orchard cultivation, not being liable to destruction by failure of rain in one season, is more valuable than rice, they yet attach great consequence to the principle laid down by Government in passing final orders on this question, viz. that each ryot should have his choice of crops entirely unfettered by indulgent taxation on any particular crop. But, dissenting as the Board do from Mr. Thomas' proposition, they submit the question for the consideration of Government.

28th June 1853, *No.* 709, *para.* 14.

7. The Government consider that this matter has been finally disposed of by their order of the 19th of July 1855, No. 872, and they are of opinion that, when the question ceases to be agitated by the Collector, the ryots will be satisfied with the advantages they may derive from the relief from taxation of land, watered from wells sunk at their own expense, and will commence the plantation of orchards on poonjah land, in which wells may be conveniently sunk.

(Signed) H. FORBES,

Acting Secretary to Government.

Revenue Department

No 335

Extract from the Proceedings of the Board of Revenue dated 30 January 1857

Read the following letter

R. Con 30 Jany 1857. from the Collector of Combatore dated 8th December 1856.

(Here enter No 301)

In Paras 18 and 19 of his Report on the Settlement of Tardy 1761, the Collector brought under the consideration of the Board the question of the assessment on double Crop Nunjah land applied to Ekaw-pyre or Orchard Cultivation. Since 1851, the levy of 2nd Crop, or ½ of the full two Crop assessment, on double Crop land thus appropriated, was suspended for 10 years, at the end of which period the trees were supposed to have come to bearing. It was then collected in addition to the full double Crop assessment until the amount deferred had been made good, after which the double Crop assessment was alone charged. Considering that this practice did not hold out sufficient inducement

to

* From Coll. to R. Con 22d November 1852.

2d from Mem. of Com. of Sirl 28 June 1853 Para 12 No 709 Read 4th

to the Cultivation of Chumpyre, the Collector proposed that ⅓ of the assessment should be remitted absolutely for the space of 15 years in place of being only temporarily suspended for 10.

2. The Board did not at first support this recommendation; but as the rule which fixes the assessment on the land itself, without reference to the Crop was being generally enforced, expressed on the contrary, an opinion, that it should be left entirely to the Ryot to cultivate Rice or Chumpyre as suits his interests, the fixed assessment of the land a double crop Teerwah being levied from the first. Pro 8 p 1358

3. The Government, in reviewing the Board's Proceedings, were at first inclined to view the postponment of a portion of the Teerwa for a period, not in the light of departure from the Rule mentioned in the preceding Para, but as a reasonable indulgence on account of the Ryots want "of Capital to bear the expence of planting "the land, with the annual outgoing of "the full tax, while he has no income "from the land in its transition State" They were dated 23 June 1854 Para 4

were even disposed to allow the larger remission of one half during the unproductive 10 years "and to permit the Ryot to hold at the full "assessment for 5 years afterwards laying on "the redemption Charge at the expiration "of 15 years when the trees will have come "to full bearing; but they desired that the subject should be further considered.

4. The Collector accordingly stated his arguments for an entire remission of ⅓ the double Crop Teerwa for a limited period more fully in his letter of the 25th November 1853, and the Board on submitting his communication to Government, after expressing an opinion that the question had lost much of its importance by the exemption from additional taxation recently granted to private wells, stated that if it were still thought desirable to encourage the planting of trees on double Crop Runjah land, they considered that the best measure to be adopted for the purpose was the one originally proposed by the Collector viz to allow the land to be held on single Crop Teerwah for a term of 10 years, and then newly to revert to Pro 25 Dec 1853. Pro 6 p 125 June 1855.

to the double Crop assessment.

5. The Government, however, were averse to any measures calculated for the special encouragement of any mode of employing lands, and directed that in the cases of Orchards planted in Punjab lands in Combatore District thereafter, no reduction or remission should be allowed on that account. — Mem Con of Govt 19 July 1855 No 872.

6. Immediately after these orders of Government had been communicated to him, the Collector reverted to the subject in connexion with the taxation on the cultivation of Sugar Cane, and urged the great benefit which would arise to his arid District from the creation of Topes which are supposed to attract rain — From Collr 25 August 1855 & Con 31 July 1856.

7. In their reply, the Board, as regards Orchards, referred Mr Thomas to the Rules sanctioned by Government for North Arcot and forwarded for the consideration of all Collectors, in which it is prescribed that Cocoanut, Mango and other trees on Punjab land shall pay the Turum Assessment only whether one or two Crops. — Bd to Collr 31 July 1856. Circular 28 Sept 1855. Rule 11.

8. In his letter now receded Mr Thomas repeats his recommendation that a single Crop rate only should be charged for the first 10 or 15 years, where orchard is raised on dry (1 Crop) lands on the plea that various Districts differ greatly in their necessities, that no orchards are ever attempted in the very dry District of Combatore on Punjab or Garden lands, and that very little new Orchard has been attempted therein under present Rules and taxation. — Dated 5 Dec 1856 & Con 31 July 1857

9. The Board regret that they cannot support this application. They admit that much weight is due to some of Mr Thomas' arguments by that, as stated by him in his Report on the Settlement of Tinnevelly 1861, an Orchard being a permanent Crop, not liable to destruction by failure of rain in one season is of more value, and therefore more to be desired than one of rice; but they attach greater consequence still to the maintenance of the principle laid down by Government, that each Ryot should be left to consult his own interest unbiased by any bounty or particular — Dated 28 June 1853 No 706 p 14.

particular species of Crops, and they are not satisfied that hereafter Topes will not be raised in lands under new wells or those bearing a single Crop Nunjah assessment.

10. They resolve however to submit these Proceedings for the consideration of Government.

(A true Extract)

[signature]
ag Secretary

To

H. Forbes Esq
ag Secretary to Government,
Revenue Department.

Ex
Mundhiyan

Revenue Department

8-

No. 192

Extract from the Proceedings of the Board of Revenue dated 31st July 1850.

Read letter from the Collector of Coimbatore dated 25th August 1858.

(Here enter No. 108)

In this letter the Collector advocates the remission of the Land Rent which is now levied on his District on Sugar Cane, Betel and other Crops, and the Board deferred reporting to it in consequence of the general question of taxing Sugar Cane cultivation being under consideration. The subject has since been practically disposed of by the declarations which Government has made on two recent occasions

Extract Proceedings of Consultation dated 12th March 1855, No 258, Board's Proceedings Revenue Secret Consult for Feb 1855. Vide Printed Book. Extract Proceedings of Consultation dated 29th June 1855, No 277 referring the Revenue Board's Proceedings for Public Works

that it is unnecessary to remit the demand when crops of the description alluded to are raised with the aid of Government Water.

2. Mr Thomas points out that the System pursued with regard to second crop Cultivation in different parts of his District. It may not be found practicable to introduce uniformity.

Orders of Government Lr. Con. No. 92 dated 5th Dec 1850.

uniformity, unless the general assessment of the District is revised, but the Board will give attention to the remarks on this head when considering the question of Local and Town Duty on which the views of the different Collectors were called for in Item Circular No. 2518, dated 28th September 1852.

3. On the subject of encouraging the planting of fruit trees Mr Thomas will observe that provision has been made for the purpose in the rules sanctioned by Government for North Arcot, and forwarded for the consideration of other Collectors with the above Circular. For example, when Cocoanut, Mango and other similar trees are grown on Punjah land with the aid of Government water they are only to pay the same tax as one crop of rice and when they are planted on Single crop Punjah land, no extra charge is to be made.

(A true Extract)

(Signed) G. A. Oates
Secretary

To
C. B. Thomas Esq.
Collector of Coimbatore.

(A true Copy)
J. D. Line
Jr Secretary

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Revenue Department

No 192 -10-

192

Extract from the Proceedings of Government under date the 7th July 1857

Read the following Extract from the Proceedings of the Board of Revenue

(No 1 to 30 Jan 7/57.

Report for Fasly 1261 the Collector of Coimbatore brings to the notice of the Board of Revenue the system which prevailed in his district of taxing double Crop nunjah land when converted into Orchard or Topes. The opinion of the Collector was that the system in force did not

not hold out sufficient in-
-ducement to the Ryots
to extend the Orchard cul-
-tivation of the district, and
certain
proposed measures of relief

The Board differed from 28th Oct 28th April 93
the Collector in his opinion,
and the Govt directed a 6th Nov 6th Comrs 28th June 93
reconsideration of the sub-
-ject.

2 The Collector then From Coll of Coimbatore
stated his arguments more No 22 Dec 93
at length and recommended
an entire remission of
one third of the double
Crop tax for fifteen years,
during which time the
Orchards would be unpro-
-ductive. In submitting
the Collector's views to
Government the Board re-
marked that in their
opinion the question had
lost

3rd to Govt 28 June 94

11 192

lost much of its importance
by the exemption from
additional taxation
granted to land irrigated
from private wells, un-
-der the orders of the
Court of Directors. The
Govt in Extract from Cons
of 19th July 1855 No 272,
passed final orders on
the subject. They reduced
the assessment on
land under private wells
from additional taxation,
and pointed out, that
the general Taxation in
already
Coimbatore, though always
lighter than in some
Districts, had been still
further lightened of late
(E. M. Cons 6 October 6. 1854
No 1298.)

2 It was ordered
accordingly

accordingly that previous
or any measures calculated
to give encouragement
to any specific mode of
cultivating land were
unadvisable, no reduc-
tion or permission or ac-
count of orchards planted
on low Coast Punjab
land should in future
be allowed, and the
Collector was directed
to make the order known
throughout his District

4. In august 1855
Mr Thomas reverted
to the subject, and urg-
ged a diminution
of the demand on
land planted with
fruit trees, pointing
out the great benefit
which would arise
to

6 Revs Comr 19 July 55 to the

From Collr to Board
25th August 1855.

192

12s

to his arid district
from the creation of
Topes to attract rain,
when the Board of
Revenue referred him
to Clause 18 of the Ter-
-ms Jasty Rules sanc-
-tioned on 22d September
1855 for Northern
which provides that
Cocoanut mango and
other fresh wet irrig-
-ated lands shall pay the
Land Assessment only
whether it be for one
or two crops.

13 Lofc 21 Oct 55 p 56

CC to R 20 Sept 55

S. M. C. 22d Sept 55

Collr to Bd 8th Dec 56 p 56
No 201.

5. In his letter to
the Board dated 8th
December 1856 Mr Thom-
-as states that
very little newer-
-ahard cultivation
has

has been attempted
in his District on
account of the existing
system of Taxation and
he considers that very
little will be attempted
unless the land
be exempted from pay-
ing its full double
rate till some crops
be forthcoming which,
since hard cultivation,
will be from 10 to 15
years.'

6. The Board do
not support Mr. —
Thomas's application.
Admitting that the
orchard cultivation,
not being liable to
destruction by failure
of rain in one season

Drawing to form
inserted by Secy

28 K Jones 5 3 11 709 p. 11

so much valuable as
than rice, they get a
such great encouragement
to the principle laid
down by Govt. in pass-
ing final orders on
this question, viz that
each ryot should have
his choice of crops entire
ly unfettered by in-
dulgent taxation on
any particular crop.
But, dissenting as the
Board do from Mr. Tho-
mas's proposition, they
submit the question
for the consideration
of Government.

7. The Govt. consi-
der that this matter
has been finally dis-
posed of by their order
of the 19th. of July 53 No. 837

Opinion

and they are ~~inclined~~

that when the question

ceases to be agitated by

the Collector, the Ryots

will be satisfied

with the advantages

they may derive from

the relief from tax-

ation of land, water

& from wells sunk

at their own expence,

the plantation of or-

chards on punjah land

in which wells may be

conveniently sunk.

JR

Copies to the Bd of Rev.
with 3 Orig. Encls.
Dispd 21st.

E/H C. Proceedings

14 1923

Revenue 1807 Dept.
Dr to Govt 24 February
No 192.

Extract Mins of Govt:
Dy 21st February 1807.

Considering that the
question of the assessment
of double crop Punjah
land applied to Plantyard
or Orchard cultivation
in the District of Coim-
batore has been disposed
of by the Order of the 19th of
July 1805, & ordering that
the Ryots will be satisfied
with the advantages they
may derive from the relief
from taxation of land, water
& from wells sunk
at their own Expence, to
commence the plantation
of Orchards on Punjah land
in which wells may be con-

f 35 & 37

E/H C. Feby 1807