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Revenue Department

Minutes of Consultations

28th April 1857

Book No. 12-13

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der no 374 dated 24th April 1857

57 April 24

பாதுகாப்பு பிரிவு-I

செப்பனிருபவர் பெயர் அ. அனுமலிங்கம்

செப்பனிருவதற்காக எடுத்துக்கொள்ளப்பட்ட நாள் 7/06

செப்பனிட்டு முடித்த நாள் 8/06

சரிபார்க்கும் முதல் மு.நி.பா.ஊ. கையொப்பம்

சரிபார்க்கும் 2ம். நி.பா.ஊ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 28th April 1857.

No. 12. Read the following *Extract from the Proceedings of the Board of Revenue ; dated 6th December* 1856, *No.* 4116.

In Con. 13th March 1856. *C. O. B. R. Vol.* 3 *p.* 21.

Read again letter from the Collector of Tinnevelly dated the 5th of September 1855, in reply to the Board's Proceedings of the 31st of August 1854 respecting reduction of assessment.

(Here enter No. 270.)

C. O. B. R. Vol. 3 *p.* 68.

In this letter the Collector brings before the Board the reductions of assessment which he proposes should be made in his District, consequent on the orders of Government contained in an Extract from the Minutes of Consultation dated the 10th of July 1854, No. 806.

2. The earliest reports on record concerning Tinnevelly were written in 1801 by Mr. Cushington, but although sufficiently interesting in themselves as illustrating the wild unsettled state of the country from the disorderly proceedings of the unruly Poligars, and the corruption of all classes of Public Servants, an evil always co-existent with an unsettled Government, they do not afford information on the revenue administration of the Province.

4th September 1807, *para.* 43. *In Con. 7th March* 1808.

3. Mr. J. Hodgson, who became Collector in 1805, reported on the District at some length in 1807, and from this report may be gathered a brief history of its revenue system from Fusly 1148 (A. D. 1738.)

1 *Cottah* =109 *Madras measures.*
1 *Seed Cottah*=1.62 *acres.*
1 *Cully fanam*=3 *annas* 5 *pice.*

4. Up to the end of that year, from four to five cottahs of grain were received as tax in kind on every seed cottah of land, with the addition in some villages of from 40 to 50 Cully fanams in money, from Fusly 1149 (A. D. 1738) to Fusly 1154 (A. D. 1744) the land having been measured with a rod nominally of seven, but really of six and five eighths cubits, was assessed at seven cottahs of grain per seed cottah of land, for such as was under certain irrigation, and at three and a half cottahs for such as was less regularly watered. In some villages the demand was taken in kind, and in some a money commutation was received. From Fusly 1155 (A. D. 1745) to Fusly 1160 (A. D. 1750) the tax was raised, and eight cottahs of grain were demanded on river irrigated lands, and four cottahs on such as were supplied from tanks, a yavanah, or fee, of 22 cully fanams was also collected on every seed cottah of land. From Fusly 1162 (A. D. 1752) to Fusly 1167 (A. D. 1757) the same demand was made; but the land was measured with a rod both nominally and really, seven cubits long. From Fusly 1168 (A. D. 1758) to Fusly 1173 (A. D. 1763) the same grain demand was made, but the ready money collections were raised from 22 to 39¼ cully fanams, of which, 22 were the former yavanah, 15 were termed the Peishcush yavanah, and 2¼ the channel merah, at the same time the grain demand was commuted for money at current selling prices.

5. The only change made between Fusly 1174 (A. D. 1764) and Fusly 1179 (A. D. 1769) was the addition to the ready money collections of a nuzzer of 1¼ cully fanam on every ten chuckrums of tax paid; but between Fusly 1180 (A. D. 1770) and Fusly 1190 (A. D, 1780) several changes were made. In the first year of the series, sixty per cent. of the gross produce was taken by the native Government, and the ready money collections were limited to the channel merah of 2¼ cully fanams, and a nuzzer at the rate of 1¼ cully fanam on each ten chuckrums paid. In Fusly 1181 (A. D. 1771) the ryots were compelled to take over the Circar share of the produce, and to pay for it at current rates. In Fusly 1184 (A. D. 1774) the Circar grain was forced on the ryots to the extent of two and a half cottahs for every seed cottah of land, at a rate of 2 cully fanams above the current price; and in Fusly 1286 (A. D. 1776) they were still forced to take the grain, but the commutation rate was the same as the current price. In Fusly 1191 (A. D. 1781) and up to Fusly 1198 (A. D. 1788,) after deducting all harvest expenses, 50 per cent. of the net produce was allowed to the ryots, from whom was collected a yavanah of three quarters of a cottah of grain for each seed cottah of land cultivated with car, and half a cottah on land cultivated with peshanum, the latter demand being raised to three quarters in Fusly 1198 (A. D. 1788.) During the whole series a channel merah of 1⅛ cottah and a nuzzer of ⅝ cottah were collected, and this continued until Fusly 1200 (A. D. 1790.)

6. In 1201 (A. D. 1791) the Warum allowed to the ryots was 40 per cent. of the net produce remaining after the harvest expenses were paid, while a yavanah of three quarters of a cottah of grain per seed cottah of land, a channel merah at $\frac{2}{64}$ cully fanams per seed cottah, and a nuzzer at $\frac{5}{4}$ cully fanams for every ten Chuckrums paid were at the same time collected. From Fusly 1202 (A. D. 1792) to Fusly 1210 (A. D. 1800) the Warum allowed to the ryots was raised twenty per cent., and made 50 instead of 40, while fees were collected as follows:

Yavanah on car produce, $\frac{3}{4}$ cottah of grain per seed cottah of land.
Do. on Peshanum produce, $\frac{1}{2}$ cottah of grain per seed cottah of land.
Ready money Yavanah, $\frac{3}{4}$ cully fanam per seed cottah of land.
Channel Merah $1\frac{1}{8}$ cully fanam per seed cottah.
Nuzzer $\frac{5}{8}$ cully fanam for every ten Chuckrums paid.

7. In Fusly 1211 (A. D. 1801) Mr. Lushington was Collector, and in that, and the following year, the collections were thus made—a Warum of 50 per cent. was allowed to the ryots on the net produce in all talooks, excepting Neliambadum and Brummadashum, after the harvest expenses were satisfied, and these fees were demanded.

In Grain.	Yavanah on car, $\frac{3}{4}$ cottah per seed cottah.	
	Do. on Peshanum, $\frac{1}{2}$ cottah per seed cottah.	
Ready money Yavanah $\frac{3}{4}$ cully fanam per seed cottah.		
Nuzzer,		cully fanams.
Mootoosuddy Yavanah,	3	do.
On account of straw,	$\frac{1}{2}$	do.
New tax,	$\frac{2}{8}$	do.
Channel Merah,	$4-\frac{6}{16}$	do.
Further Nuzzer,	$1\frac{1}{8}$	do.
	10-16	do.

In Fusly 1214 (A. D. 1804) the two talooks above excepted were also allowed a Warum at the rate of 50 per cent.

8. In some of the years above referred to, the Amanie system had prevailed; in some, the crop had been divided between the Government and the ryot, some ready money collection being also made; during some years the Government share of the produce was commuted for more than, and during others, at the current price; during some years the villages were rented to the ryots; and during others, the Province was given in rent to a few Mootahdars.

Para. 46. *Para.* 50.

9. Mr. Hodgson pointed out all the evils of the amaunie system which are however now so generally admitted that they need not be recapitulated here, and went on to say that although the produce of each village might be ascertained for a long series of years, no account could be given of the produce of each field—that was known only to the ryot, and from them only could any information be obtained.

10. The District was assumed by the British Government in Fusly 1211 (A. D. 1801), from which year until Fusly 1217 (A. D. 1807) it remained under amaunie management, the crop being annually divided between the Government and the ryot. The evils of that system, always great, were particularly felt in Tinnevelly, on account of the Government share of the produce being seldom taken by the ryots, and being left for disposal on the hands of the Government officers, the sale of large quantities of grain could be profitably effected only at intervals of time, and thus, the revenue of one year was in a great measure collected in another, and great confusion prevailed. From Fusly 1218 (A. D. 1808) to 1220 (A. D. 1810) the villages were rented out, at the average of the Collections of the past six years, deducting the amount that had been collected under the head of yavanah. On the conclusion of the triennial lease, a large balance remained against the renters,—and for Fusly 1221 (A. D. 1811) the District was again under amaunie. From Fusly 1222 (A. D. 1812) to 1231 (1821) a ten years' lease was given, and as the result was unsatisfactory, the villages were again under amaunie in Fusly 1232 (A. D. 1822)—the Ooloongoo system was then introduced, and as its terms are sufficiently well known, it is unnecessary here to say more than that it differs from the system in practice in Tanjore inasmuch as, while in that District there is a standard of cultivation as well as of price, in Tinnevelly the standard price in each year applied to the extent of land cultivated.

Board's Proceedings to Government 2d March 1840.

11. In Fusly 1237 (A. D. 1827) it was wished to make the Ooloongoo system ryotwar, and the plan was carried out in about 150 villages, but the arrangements under which it was effected were not approved, and it was never generally introduced.

12. The yavanah fees which have been above referred to were abolished in Fusly 1216 (1806,) at which time the Curnum and channel Merah were fixed at from 2 to 6 measures of grain for each seed cottah of land, and these have been ever since collected. There are also other extra cesses under the head of Nelawary, to which reference will presently be made.

13. A long correspondence passed between 1838 and 1846 on the subject of a projected Survey and re-assessment of the Province; but the plans proposed by the Collector did not meet the Board's approval, and as no practical result was arrived at, it is needless to refer to the subject more particularly here—no further change was made in the revenue system of the District until 1854, when the Collector represented that a very large extent of land remained every year uncultivated, in consequence of its being low enough to receive water from rain fed tanks, and being thus classed, as Nunjah, although at the same time the capacity of the tanks was wholly insufficient to irrigate all the land situated below them. In Fusly 1262, which was considered a favorable year, no less than 20,730 seed cottahs of land, or 33,582 Acres, being 44 per cent. of the total Nunjah Ayacut under rain-fed tanks, remained thus uncultivated. The Collector proposed to deal with these lands by dividing off the maximum extent cultivated in any one year, and retaining it as Nunjah land, the remainder of the Ayacut being declared liable to Poonjah teerwah only, excepting when, under unusually favorable circumstances, it might receive water from a tank and bear a Nunjah crop. The Collector anticipated that additional revenue to the amount of 10,000 Rupees would be received, while the ryots would be gainers from the profit on the crops, they raised, and although it was expected that many instances would occur of fraudulent approbation of water, Mr. Bird believed that the state would still be greatly the gainer.

22d April, in Dy. Cons. 3d August 1854.

14. The Board were of opinion that no alteration in the existing classification of land should be made pending a general survey, and preferred that the Nunjah rate should be continued, Poonjah tax only being levied upon the extent of land cultivated with dry crops from insufficiency of water, the difference being entered in account as fusl cummee—this they believed would remove all impediments to cultivation, while it would render less easy the frauds which the Collector anticipated.

Pro. to Tinnevelly 2d August 1854.

15. In 1841, on the representation of the Collector that a considerable extent of land classed as Nunjah could not be profitably cultivated from being on too high a level, the Board sanctioned the levy of Poonjah assessment only. This permission it appears was not applied so liberally as was intended, and the Collector, fearing lest any high level land which had ordinarily yielded Nunjah produce by water raised by manual labor and had thus been proved capable of bearing a Nunjah crop, might under the new rule be cultivated with Poonjah only, decided that the privilege should not be extended to any land, however high, which had ever been cultivated with Nunjah by means of water drawn from any Government source of supply. The result was, that about 700 seed cottahs or 1134 acres, assessed at about 10,000 Rupees were left uncultivated, and Mr. Bird, in his letter already quoted, applied for permission to restrict the demand on these lands to one half of the tax assessed upon them. The Board considered that as experience had elsewhere shewn that a reduction of 25 per cent. on lands similarly situated had been sufficient to meet the requirements of their case, it would be enough if the same indulgence were shown in Tinnevelly; but on a further representation from the Collector that no relaxation of the full demand short of 50. per cent will be sufficient to make the cultivation profitable, owing not only to the assessment in Tinnevelly being generally high, but also to the lands in question being highly assessed even for Tinnevelly, the Board consented to adopt the Collector's view, and permitted a reduction of half the fixed assessment.

Pro. to Tinnevelly and Government 7th June 1841 *para.* 19.

22nd April in Diary to Consultation 3rd August 1854, *para* 7.

Pro. to Tinnevelly 2nd August 1854, *para.* 4.

From Collector 22nd August in Consultation 28th September 1854, *para.* 4.

Pro. to Tinnevelly 28th Sept 1854, *para.* 2.

Collector 22nd ril in diary to nsultation 3rd Au-

16. The Collector at the same time further brought to notice the case of some villages in which he was of opinion that the Ooloongoo beriz had been originally too highly assessed on the Car crop, and he assigned as the probable cause of this, that whereas the Peshanum beriz

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21. In a letter to the Collector dated the 10th of March 1823 instructing him as to the formation of the Mailwarum to be taken on introducing the Ooloongoo system, the Board remarked that as two of the seven years, the average out-turn of which was to be taken as the gross produce on which the Cirkar warum was to be assessed, had been particularly unfavorable years, the settlement would be favorable to the ryots, and the Board

"never much fluctuation in the extent of cultivation, nor would a reduction of tax be likely to "ensure a much larger extent of the ayacut being permanently made use of, and the beriz "from these lands is more than half the total Nunjah beriz of "the District. In the second and third classes the percentage "of the ayacut under cultivation was 60 and 34 respectively, "the proportions in these vary very considerably from year to year, and it is very probable that a more favorable rate and "mode of taxation would cause them to be always greater than under existing circumstances." "I have only further to remark that the Tinnevelly system can hardly be deemed to be in urgent "need of revision; it occasions no distress and is not subject of complaint" and in a letter very "lately received from the present Collector, Mr. Silver says, "in this District but little of the "Seygal or cultivable land are left waste in good season."

Para. 10.

3d August 1856.

27. It appears therefore that in 1853 Mr. Bird thought no general reduction was needed, that since that, considerable ease has been given to land which could not be profitably cultivated, and that now but little cultivable land is left waste, so that the Board considered that the sacrifice of revenue recommended by the Collector by a general reduction of the Nunjah warum is not immediately called for.

Para. 4.

28. From the proposal for a general reduction of assessment, the Collector passes to individual instances of impolitic taxation. First he refers to land classed as two crop land, which, from want of water in the early part of the season, can never be cultivated with a second crop. The Collector does not give the extent of land thus situated, nor does he say the length of time during which it has been incapable of producing two crops; for the Board assume that it was classed as two crop land, only in consequence of its having, at some time or other, actually produced two crops—probably it was so cultivated in some one very favorable year, and was then permanently burthened with the extra assessment. The loss of revenue which will result on relieving these lands from the higher tax to which they are now liable will, it appears, be about Rupees 5,828 according to the accounts of Fusly 1263 (A. D. 1853-54)—as the land can really be cultivated once only during the year, the Board concur with the Collector in considering its abolition proper, and recommend that in future the tax for a second crop shall be limited to those years in which a second crop may be raised.

Para. 5.

29. The Collector next refers to the system under which the tax on the second crop is levied on some wet lands in his District, by which, instead of 50 per cent. of the first crop being taken, that proportion of either the first or the second crop, which ever may in the particular village be the higher, is demanded from the Ryot. The system is represented as an innovation of late introduction, and its abolition, which the Collector suggests and the Board recommend, will cost the state about Rupees 1043, per annum.

Para. 6.

30. The Collector next briefly refers to the tax collected in Tinnevelly under the head of Nelawary, and submits a separate statement to shew its several items, and the amount collected under each. The Board remark that the objectionable nature of this tax was first brought to notice by Mr. H. Forbes when Acting Sub-Collector of Tinnevelly in 1839 in his report on the Settlement of his division. He shewed that the items of which the demand was composed, were of a very miscellaneous character, were collected in only a few villages, and appeared to have arisen from the casual expenditure found in the village accounts of one year, having been taken advantage of by the former rulers of the country, and entered thenceforth as a fixed item of revenue. He remarked that the burthen thus arbitrarily imposed falls unequally on the people, those who were assessed with the tax enjoying no privilege or immunity in consequence, and having no better means of meeting the demand than those who were free from the impost—he added that, these items of revenue which were once collected in all villages, had been in very many remitted; and considering that they were in name and nature opposed to all just principles, he recommended their general abolition. No notice was taken of the recommendation by the Collector or the Board; and by Mr. Bird's present report it appears that the Nelawary is

Dated 26th September 1839, *para.* 20. *In from Tinnevelly 23d December* 1839, *in Cons 2d January* 1840.

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still collected. The tax was referred to by the Collector in a letter dated the 31st of January 1846, as an anomalous and unfair demand, of which the Ryots much complained, and from which they urgently prayed to be relieved. The items of which the tax is composed appear to be precisely such as were contemplated when it was directed that all extra petty cesses should cease, the demand of Government being limited to the fixed rent of the land. The Board consider it unnecessary to review each item in detail, and believe that their origin is correctly stated by the late Acting Sub-Collector as quoted above; and they second the recommendation of the Collector that the tax should be at once abolished—the loss to Government will amount to Rupees 17,099 per annum.

In Cons. 16th March 1846.

Para. 7.

31. The Collector next adverts to a proposal made by the Board that to avoid any necessity for interference by the public servants, a consolidated assessment should be fixed on Nunjah lands, to cover both a first and second crop. Mr. Bird is of opinion that the Ryots would not consent to such an arrangement. The Board therefore consider that the question need not be discussed at the present time and will reserve the consideration of it for a future occasion. As regards tanks which have never or very rarely had sufficient water for a second crop, Mr. Bird recommends that permission be given to Ryots having lands under them to grow any product, rice or other, as a second crop, on payment of the unirrigated rate only as extra cess for the same. The Board concur in this view and beg to submit Mr. Bird's suggestion for the favorable consideration of Government.

Circular 31st August 1854, *p.* 11.

C. O. B. R. Vol. 3, *p.* 11.

Paras. 8 *to* 13.

32. The Collector next refers to the Poonjah tax in his District, and, admitting that it is generally moderate, desires that reduction should be made in some places, the details of which he is not at present in a position to specify. On this point therefore the Board will wait until further information is before them. The general average of the tax on dry land in Tinnevelly is certainly low, the highest rate per acre being only Rupees 2-7-4, but the Collector represents that in some villages a Deshacavil tax is united to the tax on the dry land, and this he recommends should be abandoned. This tax was one originally imposed by the Poligar, as a remuneration for the expense of employing watchers in the villages, and, although their employment has wholly ceased under our Government, the tax is still collected and is credited as an item of revenue: it is assessed unequally, as many villages are wholly exempted, and the ryots who pay it have no privileges or advantages which are not enjoyed by those from whom it is not demanded. The total sum assessed upon the Poonjah Ayacut on account of the Deshacavil is Rupees 70,829; but of this, Rupees 40,283 only is collected, the remainder being assessed on land which is not brought under cultivation. The Collector offers his decided opinion that the remission of the tax will be the means of extending the cultivation of the land.

Para. 13.

Para. 9.

Para. 11.

Para. 11.

33. In their Proceedings of the 29th August 1856 the Board recommended the relinquishment in Tanjore of the demand hitherto made on account of the Cavil fees, on grounds which need not be recapitulated here, and they are of opinion that the Deshacavil tax in Tinnevelly is objectionable on the same principle—it is an extra item, apart from and in addition to the land tax, it is levied avowedly for a purpose to which it has not been for sixty years applied, it is unequal in its pressure on the people, and, in principle, has nothing to recommend it, the Board recommend that it be abolished in all villages where it now obtains, and that in this respect the dry lands of Tinnevelly be placed on a uniform footing.

Para. 12.

34. There is a small sum of Rupees 2,636, collected in parts of the district on account of a second crop on dry land; and this the Collector recommends should be remitted. The villages in which the demand is made are represented by the Collector as subject to the influence of both monsoons. Though it may be fairly assumed that these lands yield regularly two crops, the principle on which dry land has been generally exempted from tax on account of a second crop, should not, the Board think, be departed from. The Revenue involved is too inconsiderable to

justify an exceptional course, and they accordingly resolve to support the Collector's recommendation.

35. The Collector makes reference to the great variety of rates at which the dry lands are assessed, and transmits two statements, the one shewing that in villages where the Ayen tax alone is taken, the rates number 114, and in those where Deshacavil also is collected they extend to 497—the distinctions between the rates are very trifling, and partly for the sake of simplicity, and partly in order to reduce the assessment, the Collector recommends that all fractions be struck off, and that the assessment be levied only in whole fanams. The effect of this measure would be to reduce the assessment on the Poonjah Ayacut by Rupees 15,542, and on the extent of actual cultivation by Rupees 7,076. The simplicity advocated by the Collector, would certainly be an advantage; but the Board are not prepared at present to recommend its purchase at the cost which it is shewn will attend it. The Board conceive that the object and intention of the Government in instituting the enquiries which have drawn forth the present report from the Collector was to relieve land which had long lain waste owing to a too high assessment, from the burthens which prevented its cultivation, and to abolish all extra cesses which were unequal in their operation, and were unconnected with the tax on the land. The Poonjah tax in Tinnevelly is light, and the Collector represents that even of the land left uncultivated, a great proportion must be looked upon as fallow, and the Board do not conceive that the state of the assessment on the dry lands requires that revenue should be sacrificed by any general reduction. They consider that the reduction of the number of rates may be very reasonably left until the general survey and re-assessment shall be introduced, when the matter may be considered in connection with the general assessment of the District.

Nos. 2 and 3.

	Rs.	*A.*	*P.*
Ayen, - -	12,193	6	0
Ayen and Deshacavil, - -	3,349	7	0
	15,542	13	0

Para. 13.

36. In the seven villages of the Punjamahal talook where the Poonjah assessment is still levied on the crop, and not fixed upon the land, by which an extra revenue of 100 Rupees is collected, the Board recommend that the practice which obtains in the remainder of the Province may be at once introduced.

Para. 14.

37. The Collector next refers to land under well irrigation and recommends the entire abolition of all distinction between old and new wells, and that all land cultivated by irrigation from wells, unless it be Nunjah Ayacut and so situated that it may be watered from any Cirkar tank or channel, be henceforth classed as Poonjah. Mr. Bird does not treat the subject at any length, nor does he afford any information from which the Board can judge of the advisability of the measure he recommends. On referring to the Collector's report of the 15th of December 1843, the Board find it asserted that the greater proportion of even the old wells were private property. Mr. Thomas quotes his predecessor Sir Henry Montgomery as saying that "it would be difficult to prove how and when any wells had been dug at Cirkar expense," and he goes on himself to say that undoubtedly "in strict truth nine tenths, if not all the old wells have been dug at the ryot's own expense." Mr. Thomas in the same place refers to the "large sacrifice" that would be entailed on admitting land under old wells to Poonjah assessment only, and Mr. Bird now states that the amount to be sacrificed would be upwards of 27,000 Rupees. Mr. Bird observes that this sum must sooner or later be lost to the state "by the relinquishment of lands under old wells, now that so much encouragement is given to the construction of wells and other works of irrigation by the people," but before the Board can recommend the adoption of the Collector's suggestion, they desire to know the present state of the ayaut and cultivation under old wells, and to have full information as to the extent of such land given up since the promulgation of the new rules.

Para. 15.

In Cons. 19th February 1844.
Sent to Govt. 4th Sept. 1851.

Para. 2.

Para. 3.

Para. 15.

Para. 16.

38. The Collector here briefly recommends the abolition of certain cesses under the names of waree and wuttum collected in some villages on Palmyra trees in addition to the fixed tax; no account of the origin or the meaning of these cesses is given, and the Board, before disposing of the matter, desire to have some further information regarding them.

Paras. 18-19.

39. The subject of the remaining paragraphs of the Collector's letter is the propriety of giving such assistance to the Poligars of Tinnevelly in constructing Maramut works as shall retain their estates in the same relative position to Government lands that they held prior to the reductions in the assessment which the Collector now recommends. The subject of a reduction in the Poliputs and Zemindaries, consequent on the reductions of assessment now being generally made, will be discussed by the Board in separate proceedings and need not be touched on here.

40. The sacrifice of revenue now recommended by the Board under each head is as follows:

	Rupees.	
On two crop land, - - -	5,828	para. 5.
On second crop, - - - -	1,043	para. 5.
Nelawary, - - - - -	17,099	para. 6.
Deshacavil, - - - -	40,283	para. 11.
Tax on crop, - - - -	100	para. 14.
Extra cess for 2nd crop on certain dry lands, - - -	2,656	para. 12.
The total being...	67,009	

Resolved, that the Collector's letter, with Extract from these Proceedings be forwarded for the orders of the Right Honorable the Governor in Council.

(A true Extract.)

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

No. 13. ORDER THEREON, *No. 374; dated 24th April* 1857.

With these Proceedings, the Board of Revenue submit a letter from the Collector of Tinnevelly, proposing reductions in the assessment of his District, with reference to the orders of Government of the 10th July 1854, No. 806. In paras. 2 to 19, the Board review the changes that have taken place in the Tinnevelly revenue system from Fusly 1148 (A. D. 1738); and in the 20th and subsequent paras. they record their views on the propositions recommended by the Collector.

2. The measures proposed by the Collector relate chiefly to the Nunjah assessment, in which he advocates a general reduction to the extent of 20 per cent., with reference to the principle laid down in the orders of Government above quoted. The decrease of revenue by this reduction would be Rupees 2,28,765, of which a considerable portion it is expected by the Collector would be recovered by extended cultivation.

3. The Board discuss this proposal in paras. 20 to 27 of their Proceedings. They observe that the Collector has given a wider meaning to the orders of July 1854 than they were intended to bear; and that although the Government expressed a general opinion that the tax on wet lands should not exceed 40 per cent. of the gross produce, it was not contemplated that all assessments now nominally in excess of that limit should be reduced. They point out that it is obviously necessary in the first place to ascertain what the gross produce really is; and that, as the gross produce in Tinnevelly was based on the results of Amaunie years which are open to great suspicion, there are grounds for supposing that the assumed produce was below the actual out-turn. They notice that the principle on which the Mailwarum was fixed on the introduction of the Woloongoo system in Fusly 1232, affords no reason to believe that the settlement was fixed too high; and that since that time, the ryots have enjoyed all the benefits of Maramut works made at the Government expense. They advert to the measures of relief lately afforded by the Board in the case of certain descriptions of Nunjah land, and to the reduction of the car assessment; and after showing that the present recommendation of the Collector is inconsistent with the opinions expressed by him in 1853, that "a reduction of the Nunjah tax

Revenue 1857 Department

Cons 28th April

No 374 N°1471

Extract from the Proceedings of the Board of Revenue.

D/6 Dated 26.

Reporting on the reduction of the assessment on the lands of the Tinnevelly District.

N°1213

Will an Order.

N°374 d/21 April 1857.

8/374.

N° 334.

From R. Clarke Esqr.
Secretary to the Board of Revenue.

To The Collector of Tinnevelly.

Sir,

With reference to the Board's Proceedings under date the 16th January last, communicated to you on the 18th of that month, I am directed to transmit for your information and guidance, the accompanying

vol 3. Copy of the orders of Government thereon.

2. Your particular attention is requested to the observations in the 5th Para of Mr Hill's letter, and you will furnish a distinct report of the number of Villages for the rent of which you consider the faith of Government to be pledged, with full information on the subject.

3. The Board take this opportunity of acknowledging the receipt of your

Lubony, 24th Feby 1823.

your letter of the 15th Ultimo, in reply to these Proceedings, and approve of the principles you have adopted for calculating the Mailwarum, by which the amount of the settlement for the Current Fusly is to be regulated.

4. The average of 7 years, to be taken in the first instance, as the basis for fixing the Mailwarum of the current year, appears to be proper, and will probably be favorable to the Ryots - for of these years, two* were particularly low, and the average of the Land Revenue was only Rupees 13,74,408, while on the others, it varied from Rupees 15,97,736 to Rupees 18,09,817/2, and the average of the 5 years was Rupees 17,36,585/5.

			S. Rupees
Tide Enclosure	Fusly	1211	5,11,027
Ao 4 in All	"	1212	4,86,496
Hepburn's	"	1213	5,17,005
Letter of the	"	1215	4,87,220
11th September		1216	3,09,088
in Com. 23d October		Total	24,80,836 m
1809.		Rupees	8,82,926 m
		Average of 5 years	17,36,585 1/5

5. The Standard Price appears also to have been fixed upon correct principles, the years in which the Price of Grain was unusually high, or low, having been excluded

+ Fusly 1211 Rs 14,00,910 1/2
" 1217 " 13,48,805 1/2
Average " 13,74,408

* Fusly 1212.

9
374

8°

excluded in forming the Average.

6. In the 6th Para you observe "that you should be disposed "to shew some "consideration to the situation of the Meras "dars who had entered into engagements for "the rent of their Villages, and to allow them "Kar Kists, at least, to be regulated by the "amount paid for the rent." From the above it is not quite clear whether it is meant that the Kar Kists should be so regulated for the Current year only, or for the 5 years, for which it was intended to give the Rent. If the first of these arrangements there seems to be no particular obstacle, but the latter is highly objectionable, and is at variance with the instructions of the Board, and the expressed wishes of the Government.

7. On reference to the Statements which gives a comparison of the amount of the Kar Kist, by the 5 years Rent, and by the annual Settlement in 330 Villages, the Board observe that there is a difference in favor

Table B.

1	2 Number of Village.	3 Extent of Cultivation.	4 Quantity of Land Cultivated.	5 Average Price of Seed per Beriz of 7 years.	6 Amount of Seed cultivated in Year 1232	7 Extent of Cultivation.	8 Quantity of Grain raised	9 Total Cultivation 1232	10 Standard Price	11 Standard amount in Money	12 Selling Price of the Crop of 7 years.	13 Per Centage raised.	14 Per centage Loss.	15 Amount of Increase or Loss selling Price.	16 Amount of Decrease or Loss selling Price.
				Average Price for Beriz of 7 years.	Amount of Seed cultivated in Year 1232							Difference between Standard and selling price.			

20	21	22	23	24	25	26	27	28	29	30	31	32	33
Cultivation of the Current Year.	Quantity of Land Cultivated in the preceding year.	Cultivation of the preceding Year.	Increase of Cultivation in 1232 than preceding year.	Decrease of Cultivation in 1232 than preceding year.	Increase of Cultivation.	Decrease of Cultivation.	Average Collection of Grain.	Collection of Big Rod year's Government.	Collection of Lower Do.	Average Collection of Government.	Average Collection Silver Rate.	Quantity Collected.	Collection of Paddy 1230.

1/374

Signed P. Clarke
Secretary.

Extract

favor of the latter of Rupees 53,770. 4 - 8; and it would seem therefore that the settlement by the rent, has been either formed on a very low scale, or that the calculations for the Annual Settlements have been taken too high.

	Rs	a.
Annual Settlement	270192.	8 -
For 5 years - -	216422.	3 -
Difference -	53770.	4 - 8

In reference to this point, the Board have to remark that it is not their wish the Settlement should be push so high as will render it difficult of realization, but that such just calculations should be assumed, as will secure a fair Revenue to the Government, and at the same time leave such profit to the Ryots as will enable them to increase and extend their cultivation in future years.

In order to shew the operation of the application of the Prices of the present Fusly, to the Standard amount, for

for determining the amount of the settlement, and also to exhibit this amount in comparison with the actual Collections of former periods, I am directed to forward to you the Forms of two Statements, which you will be pleased to furnish, after the conclusion of the Settlements, in the English and Native Languages.

10/324

Revenue Board's Office
Fort St. George,
10th. March 1823.

I have &c.
(Signed) R. Clarke.
Secretary.

No. 1.

Periods of Management:	Land Revenue. Summa-ssumdy	Actual Collns	Summa-ssumdy price.	Selling price.	Per Centage more.	Per Centage less.
Fasly Government.						
Highest year of Company's Lowest - Do.						
Average of Company's Triennial Leases 1218. 19 and 20.						
Decennial Leases. Fasly 1230. — 1231. —						
Standard amount to be added or deducted as the selling price may rise or fall.	Average of 2 years.	Increase in Fasly 1232.	Total Standard.			
	Rs a p	Rs a p	Rs a p			
Settlement of Fasly 1232.						

(Signed) R. Clarke.
Secretary.

(No 1022.

ob. from the Proceedings of the Board of
enue dated 2d August 1854.

Read letter from the Collector
inevelly dated 22d April 1854, requesting
ssion to remit for certain portions of
acolum Ayacut lands from Punjah to
jah. 2dly a deduction in the assessment of
ie high level Punjah lands. 3dly that the
lands of certain Villages being only pro:
ly cultivated in the Pishanum season,
l he charged the rate of the latter.

(Here enter Cl No 120.)

On the 1st point the Col:
r proposes that the maximum extent
ated under Pumacolums in any one
being recorded, this area should be
ed as Punjah, and the remaining Ayacut
entered as Ponjah, liable to the Punjah
ah when watered from the Tank.

Pending the General Survey, the
d would wish no alteration in the present
ification of the land, and would therefore
prefer

In Dn Cons. 3d Aug

12
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prefer the Punjah rate being continued, the
Ponjah tax being levied upon the extent culti-
vated with dry Crops from water nor-
mally available, and the difference entered as
Fusul Cummeee. This would equally remove
impediments to cultivation and lessen the
Chaprassy possible under the Collectors pro:
posed arrangement.

3. The 2d request has reference to
the abatement of the Punjah tax on wet:
lands at too high a level to be profitably
irrigated by Percolar water. The Collector proposes
that a moiety of the present Punjah tax only
be charged, in consideration of the manual
labour by which alone the lands can be
irrigated.

4. The Board think that a deduction is justly due under this head, and that a remission of 25 p.c would compensate for the additional labour employed as experiences elsewhere has shewn; but if it should not be found sufficient to ensure the cultivation of these lands, the Collector can again bring

bring the subject to notice.

The 3d question is with regard
the Carr tax of certain Villages in which
water is not received in time for the cul:
vation of the Carr Crop, and the land lies
consequently waste.

b. The Collector recommends the
abolition of the Carr and the substitution
of the Peshanum Jeerwahs.

y. As Carr was cultivated 2 years out
of 4, and will probably be so again, the tax
as Peshanum would be contrary to the
general system of the District. The Board
therefore authorize the reduction of the Carr
Mailwaramm in these Villages to that on
similar lands in the neighbourhood; which
will probably suffice and induce their general
cultivation and retain the desirable uniformity
in the Revenue Administration of the District.

(A true Extract)

(signed) W. H. Bayley.
Secretary.

To The Collector of
Tinnevelly

Extract from the Proceedings of the Board of Revenue dated 28th September 1854.

Read letter from the Collector of Tinnevelly dated 22d August 1854, requesting that Punjah tax may be levied on all Punjah land under Ayacut Tanks, for which water is not available for Punjah Cultivation, and urging further reasons why ½ Punjah Jeerwah only should be charged on the high level Punjah lands referred to in his letter of the 22d April 1854.

(Here enter No 1265)

The Board permit their orders of the 2d August 1854 as to the excess Punjah Ayacut under Pannacolums to be extended to similar lands under Ayacut Tanks, viz: that the Survey Classification shall be preserved, but a Punjah rate be charged for that portion of the Punjah Ayacut cultivated with dry Crops in consequence of water not being available, the difference of Jeerwa being entered as Fuzl Cummee.

Under

& Com. 28th Sept. 1854.

13/874

Under the further explanation
the Collector, the Board accede to his
proposition to levy ½ Punjab tax on the
high level land watered by means of
Pecottahs.

The Collector on submitting the
Mark on Mallaincolum mills specify in
what manner the 200 Rupees was levied by
the Travancore Government on the high
lands of that Village, and will state whe-
ther any Fuzl Sarky was charged on them.

(A true Extract)

(Signed) B. Cunliffe,
Sub Secretary in Charge.

To
The Collector of
Tinnevelly.
(True Copies)

Acting Secretary.

Enclosure
In an Extract from the Proceedings
of the Board of Revenue to the
Secretary to Government of Revenue
Department dated 5th Decem-
ber 1826 No. 4116

14/54

Rupees 11471/56

Copies. to 22 April 56 No 12

Letter to Tinnevelly dated 10th March 1826
Rupees 1-22-0 do do 2nd August 1822
Rupees 1-22-0 — 29th Sept. 1830
Expecting the reduction of
assessment of Tinnevelly.

Revenue Department

No 4116

05/374 Extract from the Proceedings of the Board of Revenue dated 6th December 1856.

Read again letter from the Collector of Tinnevelly dated the 5th of
Cor 13th March 1856 September 1855, in reply to the Board's
B.R. Vol 3 p 21. Proceedings of the 31st of August 1854
respecting reduction of Assessment.

(Here Enter No 270)

In this letter the Collector brings before the Board the reductions of Assessment which he proposes should be made in his District, consequent on the orders of Government contain in an Extract from the Minutes of Council
B.R. Vol 3 p 68. dated the 10th of July 1854,
No 806.)

The earliest reports on record concerning Tinnevelly were written in 1801 by Mr Lushington, but although singularly interesting in themselves as illustrating the wild unsettled state

State of the Country from the disorderly proceedings of the unruly Poligars, and the corruption of all classes of public servants, an evil always co-existent with an unsettled Government, they do not afford information on the revenue administration of the Province.

3. Mr. I. Hodgson, who became Collector in 1805, reported on the District at some length in 1807, and from this report may be gathered a brief history of its revenue system from Fusly 1118. A.D. 1708.

24th September 1807 para 43. Inclos 7th March 1808.

4. Up to the end of that year, from four to five Collahs of grain were received as tax in kind on every seed Collah of land, with the addition in some villages of from 40 to 50 Cully Fanams in money - from Fusly 1119 A.D. 1709 to Fusly 1154 A.D. 1744 the land having been measured with a rod nominally of seven, but really of six and five eighths Cubits, was assessed at seven Collahs of grain per seed Collah of land, for such as was under certain irrigation; and at three and a half Collahs for such as was less regularly watered. In some villages the demand was

1 Collah = 109 Madras measures.

1 Seed Collah = 1.62 Acres

1 Cully Fanam = 3 Annas 5 Pice.

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was taken in kind, and in some money commutation was received. From Fusly 1155 A.D. 1745 to Fusly 1160 A.D. 1750 the tax was raised, and eight Collahs of grain were demanded on river irrigated lands, and four Collahs on such as were supplied from tanks - a Pagoda, or Fee, of 22 Cully Fanams was also collected on every seed Collah of land. From Fusly 1162 A.D. 1752 to Fusly 1167 A.D. 1757 the same demand was made, but the land was measured with a rod both nominally and really, seven Cubits long. From Fusly 1168 A.D. 1758 to Fusly 1173 A.D. 1763 the same grain demand was made, but the ready money collections were raised from 22 to 39¼ Cully Fanams, of which, 22 were the former Pagoda, 15 were termed the Peishcush Pagoda, and 2¼ the channel merah - at the same time the grain demand was commuted for money at current selling prices.

5. The only change made between Fusly 1174 A.D. 1764 and Fusly 1176 A.D. 1769 was the addition to the ready money collections of a nuzzer of 1¼ Cully Fanam on every ten Chuckrams of tax paid, but between Fusly 1180 A.D. 1770 and Fusly 1190 A.D. 1780 several changes were made. In the first year of the forty

sixty per cent of the gross produce was taken by the native Government, and the ready money collections were limited to the Channel merah of 2½ Cully Fanams, and a nuzzer at the rate of 1½ Cully Fanam on each Sen Chuckrums paid. In Fusly 1181 A.D. 1771 the ryots were compelled to take over the Circar share of the produce, and to pay for it at current rates. In Fusly 1184 A.D. 1774 the Circar grain was forced on the ryots to the extent of two and a half collahs for every sloped Collah of land, at a rate of 2 Cully Fanams above the current price, and in Fusly 1286 A.D. 1776 they were still forced to take the grain - but the commutation rate was the same as the current price. In Fusly 1191 A.D. 1781 and up to Fusly 1198 A.D. 1788 after deducting all harvest expences, 50 per Cent of the net produce was allowed to the ryots, from whom was collected a Jawanah of three quarters of a collah of grain for each seed collah of land cultivated with Car, and half a collah on land cultivated with Peshanum, the latter demand being raised to three quarters in Fusly 1198 - A.D. 1788

During the whole series a Channel merah of 1⅛ collah and a nuzzer of ⅝ collah were

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collected, and this continued on till

Fusly 1200 A.D. 1790

6. In 1201 A.D. 1791 the warum allowed to the ryots was 50 per Cent of the net produce remaining after the harvest expences were paid, while a Jawanah of three quarters of a collah of grain per seed collah of land, a Channel merah of $\frac{23}{64}$ Cully Fanams per seed collah, and a nuzzer of ¾ Cully Fanams for every Sen Chuckrums paid were at the same time collected. From Fusly 1202 A.D. 1792 to Fusly 1210 A.D. 1800 the warum allowed to the ryots was raised twenty per cent, and made 50 instead of 50, while fees were collected as follows.

Jawanah on Car produce - ¾ collah of grain per seed collah of land.

—Do.— on Peshanum produce, ½ collah of grain per seed collah of land.

Ready money Jawanah - ¾ Cully Fanam per seed collah of land.

Channel merah 1⅛ Cully Fanam per seed collah

Nuzzer ⅜ Cully Fanam for every Sen Chuckrums paid.

In Fusly 1211 A.D. 1801 Mr Lushington

7 was Collector, and in that, and the following year, the collections were thus made -

a

a warum of 50 per cent was allowed to the ryots on the net produce in all talooks, excepting Reliambalum and Brummadasham after the harvest expences were satisfied and these fees were demanded.

In Grain { Gavanah on Car — ½ Collah per Candy Collah
— Do — on Reshanum — ½ Collah per Candy Collah.

Ready money Gavanah ½ Cully Gavanah per Candy Collah.

Nuzzer ——— 3 Cully Gavanas
Mootorsadda Gavanah — ½ — Do ———
On account of Dhan — ½ — Do ———
New tax ——— ½ ½ — Do ———
Channel Merah — 1 ½ — Do ———
Further Nuzzer ——— ½ — Do ———

In July 1711 a.d. 1801 the five talooks above excepted were also allowed a warum at the rate of 50 per cent.

8. In some of the years above referred to the Amany system had prevailed; in some the Crop had been divided between the Government and the ryot, some ready money Collection being also made; during some years the Government share of the produce was commuted for more than, and during others, at the current prices; during some years the villages were rented to the ryots;

and

& Tanks

and during other the Province was given in rent to a few Mootahdars.

para 16. 9. Mr Hodgson pointed out all the evils of the Amanie system which are however now so generally admitted 18/554 that they need not be recapitulated here, and went on to say that although the para 50 produce of each village might be ascertained for a long series of years, no account could be given of the produce of each field that was known only to the ryot, and from them only could any information be obtained.

10. The District was assumed by the British Government in July 1911 a.d. 1801 from which year until July 1917 a.d. 1807 it remained under Amanie management, the crop being annually divided between the Government and the ryot. The evils of that system, always great, were particularly felt in Tinnevelly, on account of the Government share of the produce being seldom taken by the Ryots, and being left for disposal on the hands of the Government Officers. The sale of large quantities of grain could be profitably effected only at intervals of

and

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B.ds Pro. to Government 2d March 1810.

nyatwar, and the plan was carried
out in about 150 villages, but the
arrangements under which it was
effected were not approved, and it
was never generally introduced.

17. The yavanah fees which
have been above referred to were
abolished on July 1216 / 1806,
from the Cummum and Channel menah
were fixed at from 2 to 6 measures
of land, and these have been
ever since collected. There are
also other extra cesses under
the head of Kelawary, to which
reference will presently be made

13. A long correspondence
passed between 1838 and 1846
the subject of a projected Survey
and re-assessment of the Province

but

but the plans proposed by the Collector did not meet the Board's approval, and as no practical result was arrived at, it is needless to refer to the subject more particularly here. No further change was made in the revenue system of the District until 1854, when the Collector represented that a very large extent of land remained every year uncultivated, in consequence of its being low enough to receive water from rain fed lands, and being thus classed, as nunjah, although at the same time the capacity of the lands was wholly insufficient to irrigate all the land situated below them. In Fasly 1262 which was considered a favorable year, no less than 20,730 seed cottahs of land, or 33,582 acres, being 4th per cent of the

22d April in Dr. Cons: 3d August 185

the total nunjah ryoti land under rain fed lands remained thus uncultivated. The Collector proposed to deal with these lands by dividing off the maximum extent cultivated in any one year, and retaining it as nunjah land; the remainder of the ryoti land being declared liable to punjah assessment only, except when, under unusual favorable circumstances, it might receive water from a tank and bear a nunjah crop. The Collector anticipated that additional revenue to the amount of 10,000 Rupees would be received, while the ryots would be gainers from the profit on the crops they raised; and although it was expected that many instances would occur of grand total deprivation of water, Mr. Bird believed that the State would still be greatly the gainer.

29/374

Rec'd to Finance 2d August 1854

4th. The Board were of opinion that no alteration in the existing classification of land should be made pending a general survey, and proposed that the nunjah rate should be continued, punjah tax only being levied upon the extent of land cultivated with dry crops from insufficiency of water

the

the difference being entered in account as just
current- that they believed would remove
all impediments to cultivation, while it
would render less easy the frauds which
the Collector anticipated.

15. In 1841, on the representation
of the Collector that a considerable extent
of land classed as Nunjah could not
be profitably cultivated from being
on too high a level, the Board sanctioned
the levy of Ponjah assessment
only. This permission it appears
was not applied so liberally as
was intended, and the Collector,
fearing lest any high level land
which had ordinarily yielded
Nunjah produce by water raised
by manual labour and had thus
been proved capable of bearing a
Nunjah crop, might under the new
rule be cultivated with Ponjah
only, decided that the privilege
should not be extended to any land
however high, which had ever
been cultivated with Nunjah by means
of

Rec.d to Tinnevelly and Government 4 June 1855 Penalty

4.

of water drawn from any Government source
of supply. The result was, that about 700
Seed collahs or 1134 acres assessed at about
10000 Rupees were left uncultivated and Mr Bird,
in his letter already quoted, applied for permission
to restrict the Demand on these lands to one half
of the tax assessed upon them. The Board con-
sidered that as experience had elsewhere shown
that a reduction of 25 per cent on lands similarly
situated had been sufficient to meet the re-
quirements of those cases, it would be enough
if the same indulgence were shown in Tinnevelly;
but on a further representation from the Collector
that no reduction of the full demand short of
50 per cent would be sufficient to make the cultivation
profitable, owing not only to the assessment in
Tinnevelly being generally high, but also to the lands
in question being highly assessed even for Tinnevelly,
the Board consented to adopt the Collector's view, and
permitted a reduction of half the fixed assessment

16. The Collector at the same time further
brought to notice the case of some villages in which
he was of opinion that the Welloonjee lands had
been originally too highly assessed on the Car crop,
one reason assigned as the probable cause of this
was that whereas the Peshanum lands had been
fixed on the average outturn of seven years,
that on the Car crop had been fixed on the
outturn of only two very favorable years in which

above

Prov.l to Tinnevelly 22.d April into force 3.d August 1854 Para.f- 2/324

Prov.l to Tinnevelly 2.d Augt 1854 Para.f-

From Collector 22.d Augt in force 28.th Sept.r 1854, Para.f-

Prov.l to Tinnevelly 28.th Sept.r 1854 Para.f-

From Collector 22.d April in force 3.d Augt 1854, Para.f- 3-

below, owing to a full South West monsoon, the
Car crop could be cultivated. The Collector recom-
mended that as the Car crop was very seldom
cultivated, its destructive assessment, which is
higher than that of Peshanum, should be abolished,
and that either crop should be taxed at the Pesha-
num rate fifty per cent being taken in addition
when two crops were cultivated. He anticipated
a considerable increase of revenue from the measure
but did not estimate its amount.

17. The Board considered that as Car was Rec'd Limmedy 3rd Aug. 1854 para 1.
some times, though rarely, cultivated, to tax it
as Peshanum would be a departure from the
established system of the Province, and they
therefore ordered that the assessment on the
lands referred to, should be reduced to that borne
by other wet lands in the neighbourhood, so as to
relieve them from over-assessment while the Sys-
tem of the Province was preserved in its integrity

18. The permission to collect punjut tax
on lands classed as punjut granted by the Board 9th May 1854
in their Proceedings above referred to, has reference
to lands under ranjeet tanks only, and the Col-
lector subsequently addressed the Board in re- 23rd August
commendation that the indulgence should be 28. Sept. 1854
extended to such lands under tanks supplied
by minor rivers as distinct from the Tank
but poorer as were on too high a level ever
to receive irrigation. The Collector shewed that
out

Rec'd Limmedy 23rd Aug. 1854 para 1.

2V
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COBR Vol 3. p. 68.

out of an Extent of 52772 Seed Cottahs, an
extent of not less than 18187 Seed Cottahs remain-
ed waste in spite the favorable Seasons of 1261
1262, and the Board saw reason to allow the
Collector to extend to these lands their orders
of the 3rd of August 1854.

19. In the above brief review of the changes
that have been introduced into the Limmedy Dis-
trict, the Board have brought the summary history
of the Province down to, and even a little beyond,
the date of the Government Orders of the 10th of July
1854, No 806, circulated to Collectors on the 31st of
August in the same year, to which the report of
the Collector, quoted at the head of these Proceedings,
is a reply. This report the Board will now review
in detail.

From Coll.r 8 Sept. 56. Letter 13th March 56. paras 2-3-4.

20. The Collector has, as it appears to the
Board, taken a wider meaning to the orders of
Government in respect to a reduction of assessment
than they were intended to have, when he proposes
to reduce the assessment on all wet lands indis-
criminately to the extent of 30 per Cent. It is true
that the Government expressed a general opinion
that the tax on wet land should not exceed
10 per cent of its gross produce; but the Board
do not consider that in this opinion was in-
cluded any indication of an intention to reduce
all assessments now nominally in excess of that
limit. It appears obvious to the Board that a

necessary

necessary preliminary step is to ascertain what the gross produce of the land really is, and with sound data to go on; the assessment may be fixed in accordance with the wishes of Government - but in their Proceedings dated the 29th Augt 1856 in review of a report on the Assessment of Tanjore, the Board endeavored to show that there was sufficient reason to believe that the assumed gross produce of the land was below its actual produce, and they are not of opinion that there is any grounds for supposing that the gross produce was assumed on any surer data in Tinnevelly than in Tanjore Prior to the introduction of the Waloogam Settlement in Fasly 1232 the villages had been let on lease, the amount of the rents having been fixed according to an average of certain years when the Province had been under Amanmie - and as under no revenue System that has ever been adopted has found been so easy and so safe as under that System, so may reasonably be arrived at from a consideration of what the outturn of Amanmie years may have been was obviously be open to suspicion -

21. In a letter to the Collector dated the 10th of March 1823 instructing him as to the formation of the Maitaramm to be taken on introducing the Waloogam System, the Board remarked that as two of the seven years, the average outturn of which were

was to be taken as the Gross produce on which the Cistaramm was to be assessed, had been particularly unfavorable years, the Settlement would be favorable to the Ryots - and the Board pointed out that while the average levy of the two years referred to had been only Rupees 13,74,165, that of the remaining five years of the series taken had been Rupees 17,36,585 - The Board added that it was not wished that the Settlement should be so high as to render it difficult of realization, but that such just calculations should be assumed, as would secure a fair revenue to Government and at the same time leave such profit to the Ryots as would enable them to improve and so extend their cultivation in future

22. In this account of the spirit in which the settlement was undertaken, and the mode in which it was formed the Board do not find reason to believe that it was fixed too high - and it must be remembered that, since it was formed, the Ryots have enjoyed all the benefit of Maramut works made at the Government expence -

23. The Collector has not entered into any argument to show that the Assessment was originally fixed too high and the Board do not consider that his present letter affords grounds on which they can recommend to Government a reduction of the Cistaramm on all wet lands, by which a loss of revenue to the extent of Rupees 2,25,765 would result -

24. The Board consider that the orders of Government under which the Collector has reported on the Assessment of his District, were not intended to lead to a general and indiscriminate reduction of assessment - those orders were passed in review of a proposal to effect reductions in South Ca

wh

where it had been shewn that large tracts of land were kept permanently out of cultivation owing to a too high assessment; and it was to remedy this evil, and to make profitable cultivation possible, that extensive reductions were sanctioned. In giving this sanction to a particular District, the circumstances of which had been brought prominently and in full detail before them, the Government expressed their desire that similar measures should be introduced wherever similar need could be shewn. It was their wish that immediate steps should be taken to set free for cultivation, all land which had hitherto been subject to a prohibitive assessment; but such general reductions on all lands whether cultivated or waste, as the Collector of Tinnevelly has recommended, it is not the Board's opinion that the Government intended to give. A general Survey is now in progress, and under its operation the assessment will be equally moderate.

25. In the sketch which has been given above of the chief changes introduced with the present system of Tinnevelly since the Province became a British possession, it has been shewn that permission has already been given to remit punjah tax on such Punjah lands under minor rivers, and rain fed tanks, as could not be irrigated, that the Punjah kurwah on other lands has been reduced one half, and that the Car Assessment where too high has been reduced; and the Board consider that in these measures they have already carried out the intentions of Government as expressed in the orders of July 1854, as far as regards the assessment on wet lands.

In

23° 10

26. In fact, the Board are of opinion that the Collector's views, as now expressed were, even when he wrote his report, not very decided; for they find, on referring to a letter dated the 29th of March 1853, Mr Bird thus expressed himself. "I do not know
"whether Tinnevelly is behind other Districts with
"equal advantages in productive value to Govern-
"ment; but as far as I am able to judge the Ryots
"are more easy in their circumstances generally
"than those of Coimbatore, Rajahmundry or
"South Arcot, the only other districts I have
"served in, and are much more peaceable than
"any people I have heard of in India to contribute
"money to promote objects of public utility. The
"most important branch of revenue in Tinnevelly
"is the Punjah, and this may be divided into three
"classes, the first irrigated from the Tambraparny
"which very seldom fails, the second watered by
"minor rivers and mountain torrents, which are
"less certain in supply, and the third dependant
"on tanks for water to local rains alone.
"In Fasly 1258 under the Tambraparny more than
"85 per cent of the whole ayacut was under
"cultivation, and as the supply of water
"is tolerably constant, there is never much place
"for variation in the extent of cultivation, nor
"would a reduction of tax be likely to ensure
"a much larger extent of the ayacut being
"permanently under use of, and the heavy

From

Ltr 2nd 13. July 54 No 877 para 7.

24/334

Para 8.

Para 9.

"from these lands is more than half the total
"Annual Jumma of the District. In the Second
"and third classes the percentage of the Aggregate under
"cultivation was 60 and 34 respectively - the
"proportions in these vary very considerably from
"year to year, and it is very probable that a
"more favorable rate and mode of taxa-
"tion would cause them to be always greater
"than under existing circumstances." "I have
"only further to remark that the Limewelly
"System can hardly be deemed to be in urgent
"need of revision; it occasions no distress
"and is not subject of complaint" and in a
letter very lately received from the pre-
sent Collector, Mr Schum Sagt. "in this
"District but little of the Soggal or cul-
"tivable land are left waste in good Seasons".

Para 10

3d August 1850

27. It appears therefore that in 1853 Mr Bird thought no general reduction was needed, that since that considerable cess has been given to land which could not be profitably cultivated, and that now but little cul. tivable land is left waste, So that the Board consider that the Sacrifice of revenue recommended by the Col. lector by a general reduction of the Jumpt warrum is not immediately called

Para 4-

28. From the proposal for a general reduction of assessment, the Collector passes to individual instances of em- -politic taxation. First he refers to land classed as two crop land, which, from want of water in the early part of the season, can never be cultivated with a second crop. The Collector does not give the extent of land thus situated, nor does he say the length of time during which it has been incapable of pro- -ducing two crops: for the Board assume that it was classed as two crop land only in consequence of its having at some time or other actually produced two crops probably it was so cultivated in some one very favorable year, and was then permanently shortened with the extra assessment. The loss of revenue which will result on relieving these lands from the higher tax to which they are now liable will, it appears, be about Rupees 5328 according to the accounts of Fusly 1263. A.D. 1853/54. as the land can really be

25/374

be cultivated once only during the year, the Board concur with the Collector in considering its abolition proper, and recommend that in future the tax for a second crop shall be limited to those years in which a second crop may be raised.

29. The Collector next refers to the System under which the tax on the second crop is levied on some wet lands in his District, by which, instead of 50 per cent of the first crop being taken, that proportion of either the first or the second crop whichever may in the particular Village be the higher, is demanded from the Ryot. The system is represented as an innovation of late introduction, and its abolition, which the Collector suggests and the Board recommend, will cost the State about Rupees 1043 per annum. Para 5

30. The Collector next briefly refers to the tax collected in Sirmanelly under the head of Nelawary, and submits Para 6.

Vo/374

Dated 20th Sept. 1839, Para 20. In Lett. Sirmanelly 23d December 1839; in Lett. 2d January 1840.

a Return

submits a separate Statement to shew its several items, and the amount collected under each. The Board remark that the objectionable nature of this tax was first brought to notice by Mr. A. Stokes when acting Sub Collector of Sirmanelly in 1839 in his report on the Settlement of his Division. He observed that the items of which the demand was composed, were of a very miscellaneous character, were collected in only a few Villages, and appeared to have arisen from the casual expenditure found in the Village accounts of one year, having been taken advantage of by the former rulers of the country, and entered thereafter as a fixed item of revenue. He remarked that the burthen thus arbitrarily imposed fell unequally on the people, those who were assessed with the tax enjoying no privilege or immunity in consequence, and having no better means of meeting the

the demand than those who were free from the imposts. he added that, these items of revenue which were once collected in all Villages, had been in very many remitted, and considering that they were in name and nature opposed to all just principles, he recommended their general abolition. No notice was taken of the recommendation by the Collector or the Board, and by Mr Bird's present report it appears that the Pelawary is still collected. The tax was reported to by the Collector in a letter dated the 31st of January 1816, as an anomalous and unfair demand, of which the Ryots much complained, and from which they urgently prayed to be relieved. The items of which the tax is composed appear to be precisely such as were contemplated when it was directed that all extra petty cesses should cease, the demand of Government being limited to the fixed rent of the land. The Board consider it unnecessary to review each item

Indem 18th March

7

item in detail, and believe that their origin is correctly stated by the late Acting Sub Collector as quoted above; and they second the recommendation of the Collector that the tax should be at once abolished. the loss to Government will amount to Rupees 17099 per Annum.

27/374

Para 7 31 The Collector next adverts to a proposal made by the Board that to avoid any necessity for interference by the Public Servants, a consolidated assessement should be fixed on Nunjah lands, to embrace both first and second crops. Mr Bird is of opinion that the Ryots would not consent to such an arrangement. The Board therefore consider that the question need not be discussed at the present time and will reserve the consideration of it for a future occasion. As regards Tanks which have never or very rarely had sufficient water for a second Crop, Mr Bird recommends that permission be given to Ryots having lands under them to grow any Product, rice or other, as a second

Circular 31st Augt 1852 Pl 11
C.P.B.R. Vol 3. P 11

second Crop, in payment of the unirri-
gated rate only as extra cess for the same.

The Board concur in this view and beg
to submit Mr Bird's suggestion for the
favorable consideration of Government.

32. The Collector next refers to
the Poonjah tax in his District, and,
admitting it is generally moderate, de-
sires that reduction should be made
in some places, the details of which he
is not at present in a position to specify.
On this point therefore the Board will
wait until further information is
before them. The general average of the
tax on dry land in Tinnevelly is certainly
low, the highest rate per acre being only
Rupees 2-7-4. but the Collector represents
that in some Villages a Deshacavil
tax is united to the tax on the dry land,
and this he recommends should be
abandoned. This tax was one originally
imposed by the Poligar, as a remune-
ration for the expense of employing
watchers in the Villages, and although
their employment has wholly ceased
under

Quite par 6

Paras 8 - 13.

Para 15.

Para 9.

Para 11.

28/374

Para 11.

under our Government, the tax is still
collected and is credited as an item of
revenue: it is assessed unequally, as
many Villages are wholly exempted, and
the Ryots who pay it have no privileges
or advantages which are not enjoy-
ed by those from whom it is not de-
manded. The total sum assessed upon
the Poonjah Ayacut on account of the
Deshacavil is Rupees 7,829, but of this,
Rupees 4,233 only is collected, the re-
mainder being assessed on land
which is not brought under cultivation.
The Collector offers his decided opinion
that the remission of the tax will be
the means of extending the cultivation
of the land.

33. In their Proceedings of the
29th August 1850 the Board recommend-
ed the relinquishment in Tanjore of
the demand hitherto made on accounts
of the Cavil fees, on grounds which
need not be recapitulated here, and
they are of opinion that the Deshacavil
tax in Tinnevelly is objectionable on
the

the same principle - it is an extra item, apart from and in addition to the land tax - it is levied avowedly for a purpose to which it has not been for sixty years applied - it is unequal in its pressure on the people, and, in principle, has nothing to recommend it - the Board recommend that it be abolished in all Villages where it now obtains, and that in this respect the dry lands of Tinnevelly be placed on a uniform footing.

Para 14

34. There is a small sum of Rupees 2,650 collected in parts of the District on account of a second crop on dry land, and this the Collector recommends should be remitted. The Villages in which the demand is made are represented by the Collector as subject to the influence of both monsoons. Though it may be fairly assumed that these lands yield regularly two crops, the principle on which dry land has been generally exempted from tax on account of a second crop, should not, the Board think, be departed from.

The Revenue involved is too inconsiderable to justify an exceptional course, and they accordingly resolve to support the Collector's recommendations.

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35. The Collector makes reference to the great variety of rates at which the dry lands are assessed, and transmits two Statements - the one shewing that in Villages where the Ayen tax alone is taken, the rates number 114, and in those where Deshacamil also is collected they extend to 297 - the distinction between the rates are very trifling, and partly for the sake of simplicity, and partly in order to reduce the assessment, the Collector recommends that all fractions be struck off, and that the assessment be levied only in whole fanams - The effect of this measure would be to reduce the assessment on the poonjah Ayacut by Rupees 15542, and on the extent of actual cultivation by Rupees 7076 -

Nos 2 and 3.

	a.	a'.	b.
Ayen	12193.		6.
Ayen and Deshacamil.	3349.		7.
	15542.		13.

The

The simplicity advocated by the Collector, would certainly be an advantage, but the Board are not prepared at present to recommend its purchase at the cost which it is shewn will attend it. The Board conceive that the object and intention of the Government in instituting the enquiries which have drawn forth the present report from the Collector was to relieve land which had long lain waste owing to a too high assessment, from the burthens which prevented its cultivation, and to abolish all extra cesses which were unequal in their operation, and were unconnected with the tax on the land. The Poonjah tax in Tinnevelly is light, and the Collector represents that even Para 13
of the land left uncultivated, a great proportion must be looked upon as fallow - and the Board do not conceive that the state of the assessment on the dry lands requires that revenue should be sacrificed by any general reduction.

They

They consider that the reduction of the number of rates may be very reasonably left until the general survey and re-assessment shall be introduced, when the matter may be considered in connection with the general assessment of the District.

30
374

Para 14. 36 In the seven Villages of the Puny mahal Taluk where the Poonjah assessment is still levied on the crop, and not fixed upon the land, by which an extra revenue of 100 Rupees is collected the Board recommend that the practice which obtains in the remainder of the Province may be at once introduced.

Para 15. 37. The Collector next refers to land under well irrigation and recommends the entire abolition of all distinction between old and new Wells, and that all land cultivated by irrigation from wells, unless it be Nunjah Ayacut and so situated that it may be watered from any Cirkar tank or Channel, be henceforth classed as Poonjah. Mr. Bird does not

treat

treat the subject at any length, nor does he afford any information from which the Board can judge of the advisability of the measure he recommends. On refering to the Collector's report of the 15th of December 1843, the Board find it asserted that the greater proportion of even the old wells were private property - Mr Thomas quotes his predecessor Sir Henry Montgomery as saying that "it would be difficult to prove how and when any wells had been dug at Govt. expense" and he goes on himself to say that undoubtedly "in strict truth nine tenths, if not all the old wells have been dug at the Ryots own expence". Mr Thomas in the same place refers to the "large sacrifice" that would be entailed on admitting land under old wells to Poonjah assessment only, and Mr Bird now states that the amount to be sacrificed would be upwards of 27,000 Rupees. Mr Bird observes that this sum must sooner or later be lost to the State by the relinquishment

In Lons 15th Jan 1844 sent to Govt 5th Sep 18

Para 2.

Para 3.

Para 15.

31/374

relinquishment of lands under old wells, now that so much encouragement is given to the construction of wells and other works of irrigation by the people" but before the Board can recommend the adoption of the Collectors suggestion, &c, desire to know the present state of the Ayacut and cultivation under old wells, and to have full information as to the extent of such land given up since the promulgation of the new rules.

Para 16. 38. The Collector here briefly recommends the abolition of certain cesses under the names of Ware and Kattim collected in some Villages on Palmyra trees in addition to the fixed tax, no account of the origin or the meaning of these cesses is given, and the Board, before disposing of the matter desire to have some further information regarding them.

Paras 13-19. 39. The subject of the remaining paragraphs of the Collectors letter is the propriety of giving such assistance

assistance to the Poligars of Timmevelly in constructing Maramut works as shall retain their Estates in the same relative position to Government lands that they held prior to the reductions in the assessment which the Collector now recommends. The subject of a reduction in the Peishcush in Polepats and Zemindaries, consequent on the reductions of assessment now being generally made, will be discussed by the Board in separate Proceedings and need not be touched on here.

20. The sacrifice of revenue now recommended by the Board under each head is as follows:

	Rupees	
On two crop land	5,823.	Para 5.
On second crop	1,043.	Para 8.
Melawary	17,099	Para 6.
Deshacauil	40,283.	Para 11.
Tax on crop	100.	Para 14.
Extra cuss for 2d. crop on certain dry lands	2,650.	Para 12.
The total being	67,009	

Resolved

Resolved, that the Collectors letter, with Extract from these Proceedings be forwarded for the orders of the Right Honorable the Governor in Council.

(A true Extract)

32/374

J. Blair
Ag Secretary.

To
The Secretary to Government,
Revenue Department.

Rec. 1850 Despatch
Dis Cons 28th April /57

No 1171.

Extract from the Proceedings of the Board of Revenue

Dated 6th December 1850
Rec'd 9th

No 416

Nett 31 Enclosures 2 wrtg
28 do returned
S.P. No 374. 24th April
Mgl Mly

Reporting on the reduction of the Assessment on the Lands of the Zemindary

No 12

Copies & Ext to C
Dft 8th Octr 1857 - No 35
Cons 2 to 15.

37/374

The remission of entire
the abolition of some
charges in Zemindary
proposed by the Board.

Upon reasonable and
likely methods I think not

The D/a will form
the most important
item - & I shd hesitate
about it - did not
the Collector appear to

Extract from the Proceed
-ings of the Board of Re

Dated 6th
Dec. 9 = 30 Decemb

No. 4116

Letter 31 Enclosures
28 to be returned
S.E. No. 374 24th April
1874

Reporting the
-duction of the Assessme
on the Lands of the D

34/374

a hinged hinges
Remission proposed by Lett
Solicitor in favour widow
Wife.

Enquiry to be made
respecting her Lands enjoyed
by Old Wife - Question respect
Limitation -

JL

34/374

a Longard Langs
Permission proposed by Lt
Colonel in writing during
Life.

Enquiry shall be made
respecting his lands in Ireland
& old wills - Upon his report
Lentop -

H

36
374

I agree with the Bd that the present reduction proposed by the Collr is not called for and that the relief which in the first case from the Bd has authorized in Lands, as noticed in P. 25 of this Proceedings meets for the present the orders of July 1854

I think the Bd & the Collr have ample reasons for discontinuing the

collection on certain
Land in Nathing district
as two crops estimated
at about 5220. lbs
for which an increa
=se in valuation by
Order about Rs 1043
has been charged on the
2c. crop of certain Govt
Land - for discontin=
=uing Tax in lieu of
Reliance Rs 17099.
for remitting Rebate
of Rs 1043 on 2c. crop
on account of Poon
=jah cess on Land under

Sanction received for
=feeding water for a 2c.
crop of Wet Produce -
for the amount of Rs
36/374 2656 for a 2c. crop
on Poonjah Land - 9
Lacks for discontinuing
an Extra Rate of Rs 100.
excess
levied on the crop in
the Poonjah Market Sales
I should advise de:
=ferring taking orders
on the Resolution
for the Remission
of the Tax on the ground
of Loss sustained in Damage
as before Govt. The

grounds for a stoppage
the last in dimensions
will be similar
for days on which
at present a day
under an abstract
similar proportion
is [illegible] collected under
a Special Deputation
of it may be a question
whether it would not
be expedient to in-
: Time to the expiration

and devote the pro-
: ceeds as they ac-
: cumulate & should be
to the maintenance
of an efficient Po-
: lice — The increase
: rease of the Police
may be delayed on
account of the in-
: crease of Revenue
if the Govt can show
that certain
funds are already

37
374

The foregoing information
called for Bank Commissioners approved
7/2/57. Ayl Atty

38/374

3d/374

Memorandum

Rec: 1471

Ref. No Coll. Report is a very superficial & unsatisfactory paper

39
374

D.J. In Para 5 of Secl 10 th July 1854 the Govt. requested the Board of Revenue, in communication with the several Collectors under their authority & take immediate measures for affording relief & the people in all localities in which it was clearly & fully shewn that the Exception & reserving the Mysore had tended & keep valuable lands permanently out of cultivation: they directed for instance, that where highly reputed lands were left waste for want of water for a second crop, the 2nd Crop tax shd be struck off, and only levied provisionally; when the 2nd Crop was raised ... that simple dwelt deprived water of Kanj: & Punj: lands shd be established ... that Exceptive Garden tax shd be reduced &c. &c.

2. The Collector of Tinnevelly in his letter to the Board

40/374

of Revenue dated 5 Sept 1855
& 270. The Comp. of the Bd
advise the reductions of ass^t
which he proposes should be
made in his district.

3. In the proceedings under date
6 Dec. 1856. the Board of
Revenue forward the letter
of the resident and
order of Gov^t. Dom Para 2 &
19 of these proceedings they
review the changes which have
taken place in the Finance &
Revenue system from the
earliest times up to the
present day. Para 19
& the 2nd they review
the Collectors recommendations
in detail

4. Mr Binds proposed reduc-
tions amount to 3.30.515.

5 The Bd then in their
Rs 2.28.765 by reducing
the demand on wetland
& not more than 40 per
cent of the gross produce.
Mr Bird makes this recom-
mendation, on the strength
of the supposed opinion of
Gov^t. that the tax on wet
land should not exceed
40 percent on its gross pro-
duce

6 The Board are unable to
support this conclusion on
the following grounds. They
think that the intention
of Gov^t. cannot have been
that all assessments now
nominally in excess of 40 per
cent should be reduced.
to the gross produce of
the land ~~where~~ the ascertained
& which it is proposed to
reduce is by no means
determined with certain-
ty. The returns are those
of many years. which
are always open to suspicion
on. There is no reason
to conclude that the
assess^t was fixed too high,
and since it was fixed
the Ryots have enjoyed
all the benefit of works
made at the Gov^t. expense

the Govt. has entered into no agreement to shew that it was fixed too high. In short this reduction is a general and indiscriminate one, on all lands whether cultivated or waste; and does not therefore come within the scope of the orders of Govt. which only contemplated the release of such lands which were kept waste by an adequate which rendered a release impossible. The liberal intentions of Govt. expressed in the orders have in fact been already carried out in Tinnevelly. Mr Bird himself testifies that the Ryots are better off than in the three districts in which he believed; which he has admits that the proposed indulgence would not diminish the extent now left waste recognised.

* many remissions had been granted at different times sanctioned & carried out.

41
379

(3 May 1858)

and shews that as the supply of water is tolerably constant, there is not much fluctuation in the area of cultivation.

"The Tinnevelly system, says Mr Bird in continuation, "can hardly be improved. It is in urgent need of revision. It requires to be distinctly and it not to be complained of."

Mr Sidoi says "In this district but little of the cultivable area is waste in fact "wastes"

The question therefore is, shall remission of 228.765 be made in the annual net land apt of Tinnevelly, so as to leave no land assessed above 40 per cent of the remitted net produce, when in 1853 the Collector was of opinion that

of a certain tax called
in the District called
Nilavari.

13. The items of this tax are
of the most miscellaneous
description. Any casual
expenditure occurring
in village / presents to
public servants. Advan-
ces &c &c. vide State-
ment No 1 in Govt Revd
letter / seem to have been
when discovered
incorporated in the
accounts and made
a permanent tax. A
very arbitrary & une-
qual nature. No notice
was taken of the recom-
mendation by the Coll.
& Board
In the Govt letter of 31
Jan 1846 it was again
characterized as anoma-
lous and unfair
The abolition of petty
cesses similar to this

42/374

It is quite unnecessary to consider this

no general reduction was ordered and considerable relief has been since given to land which could not be justly allowed?

Rds. Pers. No 28
Tenth letter Ch.

Particular reduction proposed

I No 5828

Rds Pros. Nov 18.

to From the general reduction the Govt passed to individual instances of impolitic taxation.

The first item is a remission of Rs 5828 on lands of which 2 crop land apeared as 2 crop but only capable of bearing one crop. The amount of land so situated is not known. nor the time during which it has been incapable of bearing 2 crops. The Board presume that it was classed as 2 crop land only in consequence of its having borne in very favourable years, borne 2 crops. The Board fully concur

with the Govt. in recommending that in future, the land shall be classed as one crop: and double tax levied only in the case of two crops being cultivated.

II. Rs 1043 Govt. Para 29.

II. The next item is as follows. In certain villages, instead of taking 50 per cent of the first crop, invariably it is taken upon which ever crop is the highest. This custom is represented to be an innovation. The Board recommend its abolition - which will cost about Rs 1043 per annum.

III

Rs. 17.099.

Govt. Para 30.

In 1839 Mr. R. Taber, A. Subcollector of Tinnevelly, brought to the notice of the Collector the objectionable nature

has already been abolished by the Govt.

The Board considered it unnecessary to review each item in detail and recommend the instant abolition of the "Nilavari" amounting to Rs 17.099.

In their Proc. of 29th August 1856 the Bd recommended the relinquishment in favour of the demand in-

14.

Govt 374

15

Rs IV. 40.283.

Govt. Para 32

The Dasavaram cannot be brought in as included in the statement of Inlavari taxes: its amount is therefore given at Rupees

fants made for Kavel fees.

In Tinnevelly, in some villages a Dethakavel on foreign land; tax of each + Nil: amounts in the whole to Rs 7082g. but only 40.283 are collected - the demand being objected to by the land which is not brought under cultivation. This 40.285 the Bd propose should be relinquished acc: to the recommendation

of the Coll. He they say, an extra item apart from and in addn to the land tax. It is levied avowedly for a purpose for which it has not been for 60 years applied & is unequal in its pressure on the people, & on principle it has nothing to recommend it.

16. V. Rs 2.56. Bd Prop p. 34 Colr. para 12.

The Colr. recommends the discontinuance of a tax amounting to Rs 26.56 being on account of a second crop on dry land of certain villages subject to the influence of the monsoons

17 The Board think that though it may be justly assumed that these lands do generally yield two crops, yet that the principle on which dry land has hitherto been exempted from two crops, should not be departed from. They accordingly support the Collectors recommendation for the discontinuance of the item

44/374

VI. 18 Rs 100. In 7 villages of the Punjamahal Taluk the Punj: Apt: is still levied on the crop. The Board recommend that the practice which obtains in the remainder of the district be at once introduced at a sacrifice of Rs 100.

Bd Proc. Para 36.

19. The exemptions then recommended are

Collr's letter para | as follows. | Rs. | Rep. para

5	on 2 crop land	5828	
do	on second crop	1043	
6	Nilavari	17089	
11	Deshakával	40283	
	Extra cess for 2nd crop on certain dry lands.	2656	
12		100	
14	Tax on crop.		
	Total	67.009.	

20. In Para 31 the Board state that they will reserve the consideration of the question of the necessity of imposing a consolidated wet land cess by taxing crops. instead of levying it till a future day.

21 In the same Para, the Board support Mr Bird's recommendation that persons "who should be granted dry land tanks, which has "not for the last 10 years been cultivated with a second crop, & cultivate a second crop of any description paying extra assessment for it.

Mr Bird says that this

Collr's P.7.
Bd's P 31.

It is of course to be noted that Mr Bird proposes this only to apply to lands the water from Cauvery channels can not be used for the water is not used for the crop: this however is not specially stated.

Bd's Proc. P 32
Collr's letter P 8-13

Note - The highest Pongam tree in the District is stated by the Collr. to be only 2-7-4 on the land cess, while the average, as given by the Collr. in Para 24 of their Genl. Rev. Rept P 7.68 is only about 12 & not 10. This is

Bd's Proc. P 35 22
Collr's letter P 8-13

respecting light, also talks of reduction here while the rates else-where remain as high is absurd. In South arcot the highest Pongam rate is still only 5-10, & the mean rate of the cultr in 7.65 under the new rates is Rs 2-11-3.

24

will be a great boon in many villages and gainful to Govt. ; & orders are requested on the subject.

In Para 8-139 his letter the Board Collr. discusses the state of the Pongam in his district. The Board state that they will await further information on the subject. Jointly Collector.

In Para 35 of the Proc the Board comment upon Mr Bird's proposal to reduce the number of rates of dry assessment at a sacrifice of Rs 15542. It appears that in the Ayan villages the rates number 114 in the Ayan & Deshakaval villages 497.

The distinctions between the rates are very trifling

and the Collecta
ments that all pro
should be struck off
partly for simplicity
sake and partly to
reduce the appt.
The effect of this reduc
to be a loss of Rs
Panj: Atyakat of
.5543. x on the
collections of Rs 70,
25 the Board consider
the proposed mea
cancelled for; an
not falling within
scope of the order
Govt. & think that
reduction of the Es
shall reasonably
until the genera
revision of Assessm
Survey.

26. In Para 37 an
38 the Board de
posal of

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Collecta II & abolish the distinction between new and old wells, and 12 & abolish certain cesses called "Wari" and "watkaul" collected in certain villages upon Dalmyra seed. But they state that they are precluded from making any recommendation owing to the defective state of the information before them. No orders can therefore now be passed.

Dec 23, 66

No 374

Extract from the Minutes of Consultation

Under date the 24th April, 1837.

Read the following

47/374 Extract from the Proceedings of the Board of Revenue.

/Here enter 6th December 1836, No 116/

With these Proceedings the Board of Revenue submit a letter from the Collector of Tinnevelly, proposing reductions in the assessment of his District, with reference to the orders of Government of the 10th July 1854, No 806. In paras 2 & 19, the Board review the changes that have taken place in the Tinnevelly revenue system from Fasly 1148 / A.D. 1738 / and in the 20th and subsequent years, they record their

their views on the propositions recommended by the Collector.

2 The measures proposed by the Collector relate chiefly to the Nunjah assessment, in which he advocates a general reduction to the extent of 20 per cent, with reference to the principle laid down in the orders of Government above quoted. The decrease by this reduction of revenue would be Rupees 2,28,765, of which a considerable portion is expected by the Collr would be recovered by extended cultivation.

3 The Board discuss this proposal in paras 20 to 27 of their Proceedings. They observe that the Collector has given a wider meaning to the orders of July 1854 than they were intended to bear, and that although the Government expressed a general

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general opinion that the tax on wet lands should not exceed 40 per cent of the gross produce, it was not contemplated that all assessments now nominally in excess of that limit should be reduced. They point out that it is obviously necessary in the first place to ascertain what the gross produce really is, and that, as the gross produce in Tinnevelly was based on the results of Amanee years which are open to great suspicion, there are grounds for supposing that the assumed produce was set below the actual outturn. They notice that the principle on which the Maiwaram was fixed on the introduction of the Wolowgoo System in Fasly 1232, affords no reason

reason to believe that the settlement was fixed too high; and that, since that time, the ryots have enjoyed all the benefits of Tenaumut works made at the Govern-ment expense. They advert to the measures of relief lately afforded by the Board in the case of certain descriptions of Nunjah land, and to the reduction of the Car assessment; and after showing that the pre-sent recommendation of the Collector is inconsistent with the opinions expressed by him in 1853, ~~&~~ that "a reduction of the Nunjah tax would not ensure the per-manent cultivation of a larger extent of the Ayacut," that "the Tinnevelly System could hardly be deemed to be in urgent need of revision" and that

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that "it occasioned no distress and was not the subject of complaint," the Board express their opinion that the Sanction of revenue recommended by the Collector, by a general reduc-tion of the Nunjah assess-ment is not immediately called for. In this opinion the Govern-ment entirely concur. They observe that the Board have correctly understood the views of Government in the orders of July 1854, as expressed in para 21 of these Proceedings; and they are of opinion that the relief afforded by the Board during the last few years meets the intentions of those orders, and renders any general reduction in the assessment of the wet lands in Tinnevelly unnecessary for the present.

4 In addition to the general

general reduction above adverted to, the Collector specifies some special cases of taxation which appear to him to call for revision. The first case mentioned by Mr. Bird is that of lands, classed as two crop lands, which, from want of water during the early part of the year, are capable of producing only one crop. The immediate loss of revenue which will result from relieving these lands of the higher tax to which they are now liable, will be about Rupees 5,828, and as it appears that they can be cultivated once only during the year, the Government resolve to sanction the remission recommended, and to direct that in future the tax for a second crop be limited

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5 The next case noticed by the Collector, has reference to the mode in which the tax on the second crop is levied on some wet lands in his District. Instead of 50 per cent of the first crop being taken, that proportion is levied on either the first or second crop, whichever may bear the higher assessment. As this system of taxation, is obviously erroneous and presented to be an innovation of late introduction, the Government sanctions its abolition, the loss of revenue occasioned thereby being about Rupees 1043 per annum.

Another

6 Another case of taxation adverted to by the Collector, is that known in the Tinnevelly District under the designation of Nelaway. The items of which the tax is composed are of a very miscellaneous character, as shown in enclosure N°1 of the Collector's letter. Any casual expenditure found in the Village accounts, seems to have been taken advantage of by the former rulers of the County, and thenceforward made a permanent item of revenue. The objectionable nature of the tax was first brought to notice by Mr H. Forbes, when acting Sub Collector of the District in 1839, but no notice was taken of his recommendation for its

abolition by either the Collector or the Board of Revenue. In a letter dated 31st January 1846, the Collector characterized it as an anomalous and unfair demand, of which the ryots much complained, and from which they urgently prayed to be relieved. The Board consid the items of the tax to be exac by those extra petty expen which Government have ordere should be relinquished, they accordingly support the Collecto recommendation for the abol tion of the tax, involving a lo of revenue to the amount of Rupees 17099 per annum, an the Governor in Council is pleased under the circumstance represented, to authorize its immediate discontinuance.

In para 7, the Coll expresses his opinion on a propo made by the Board for cons dering the assessment on

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two crop wet lands, in order
to obviate interference on the part
of the public servants. Mr Bird
thinks that the ryots would
not consent to such an arrange-
ment, and the Board propose
to reserve the question for future
consideration. The Government
observe that the question is dis-
cussed in the Board's proceedings
on the proposed reduction of assess-
ment in Tanjore, and that
they then expressed a more
decided opinion upon it. The
Government do not consider
the proposal practical, but
will be prepared to consider
any thing that the Board may
hereafter have to urge in its favor.
In the same para, the Collector
recommends that permission
may be granted to ryots whose
lands under tanks have not
been cultivated with a Second
Poonjah crop more than twice
during the last ten years, to
raise any product, wet or dry,

or fruitless? I think it

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as a Second crop, on payment
of only the Poonjah assess-
ment for it. The Board
support the Collector's recom-
mendation, and the Govern-
ment are pleased to approve
of it, on the understanding
however that the exemption
shall hold good only in
cases where the Second crop
is not raised with the aid
of Cavery water.

8 In para 8 the Collector
later proceeds to discuss
the state of the Poonjah tax
in his District. While he
admits that it is generally
moderate, he advocates a
reduction in some places,
but has furnished no details
of his scheme; the Board
therefore propose, para 32, to
await the receipt of further
information on the subject.
The Government observe that

the

ther highest poonjah rate
in this District is stated by
the Board to be only Rupees
0-7-4 an acre, while the
average on the land cultivated,
as given in para 24 of the
Board's General Review Report
for Fusly 1263, is only Annas
2 and pice 10. In South Arcot
the highest poonjah rate is
still Rupees 5-10-, and the
mean rate of the cultivation
in Fusly 1265 under the new
rates is Rupees 2-3 per acre.
It thus appears that the
poonjah rates in the
Tinnevelly District are
extremely light, and
that they hardly call for
reduction while the rates
elsewhere prevailing are
comparatively so high.

The Collector states
that a Dishavoil tax is
levied

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levied in some villages, in
addition to the Poonjah tax,
and he recommends that
the former shall be remitted.
The total sum assessed on
the poonjah Ayacut on
account of this tax is Rs
7,829, of which however only
Rupees 4,283 are collected, the
remainder being assessed on
land which is not brought
under cultivation. The Board
notice the Collector's proposal
in paras 32 and 33 of their
proceedings; and for the
reasons there stated, support
his recommendation for the
abolition of the tax. The
Government observe that a
similar tax is collected in
Tanjore, and they are of
opinion that it would be
better to defer passing orders
on the present proposal,
until

until the question as to the discontinuance of the Cawil fees in Tanjore is decided.

10 In para 12 the Collector recommends the remission of Rupees 2656, being the poonjah todawuk collected on account of the second crop in some parts of the District which are under the influence of both monsoons. The Board submit that although it may be fairly presumed that these lands yield regularly two crops, the principle on which dry lands have been generally exempted from two or account a second crop, should not be departed from; and as the amount of revenue involved is too inconsiderable to justify an exceptional course, they

Should this para be considered with reference to the somewhat similar case which occurred in Pillary

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they support the recommendation of the Collector for discontinuance of the The Government concur in the propriety of the Board's remarks, and resolve to sanction the remission recommended.

11. The Collector adverts to the great variety of rates at which the dry lands are assessed, amounting in the Ayen Villages to 11 and in the Ayen and Desavaram Villages to 497; and with the view of lightening the assessment and simplifying the accounts, he proposes that all fractions should be struck off, and that the assessment should be levied only in whole fanams. The effect of this measure would be to reduce the assessment on the Poonjah

Poonjah Ayacut by Rupees 15542, and on the extent of actual cultivation by Rupees 7076. The Board consider this proposal in para 35 of their Proceedings, and for the reasons there fully stated, record their opinion that the state of the assessment on the dry lands does not call for a sacrifice of revenue by any general reduction, and that the reduction of the rates should be left until the general revision of the proposed assessment at the Survey. In these views the Government entirely concur.

12 The Collector brings to notice that in seven villages of the Punjamahal taluk, the Poonjah assessment is levied on the crop instead of being fixed on the land, by

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by which an extra revenue of Rupees 100 is obtained. This being an irregular collection will be discontinued, and the practice which obtains in the remainder of the District will be at once introduced.

13 In paras 37 and 38, the Board remark upon the proposals of the Collector to abolish the distinction between old and new wells at a sacrifice of revenue to the extent of Rupees 27043, and to discontinue certain extra cesses collected in some villages on Palmyra trees under the designation of Ware and Watturn, amounting to Rupees 5751 per annum. The information afforded by the Collector on both proposals being insufficient to enable the

the Board to make a specific recommendation, they have called for further information, and it is requested that when the Collector's report is received, the Board will lay it before Government with their own views.

4. The items of revenue ordered to be discontinued in these Proceedings amount in the aggregate to Rupees 26,726, as shown in the margin. The Board will instruct the Collector to take measures for making these remissions generally known in his District.

On two crop land	5828
On Second crop	1043
Nelawary	17,099
Extra Cess for 2d Cr. h on Setaria dry land	2,656
Tax on crop	100
	26,726

Copies to the Board with 28 Encls. Dispd. 29th.
1 — Accts. Genl. 1
1 — Civil Auditor 1

Copy in a G L to B
of 8th Octr. 1857 No. 35
Pages 2 to 15.

Revenue 1857 Departt.
Dispd. 28th April

No 374.

Extract Minis: of Cons:
of 24th April 57.

Ex. Pro: of the Bd. of Revenue
of 18th March 58 No 263 in Cons:
20 April 15/17

No 2013

Copying orders on the Proceedings of the Bd. of Rev. reporting on the reduction of the Assessment on the lands of the Tinnevelly District.

April 15th