(1) பக்கங்களின் எண்ணிக்கை 36

(2) புதுக்கித் திருப்பிய நாள்

(3) ஆதாரங் குறிப்பவர் கருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Revenue துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 576

அச்சகம்
எண்ணை

(ONLY spare copy)
(Before no 13-16)

நாள் : 11.6.1857

290

19 Sheets

மடித்தலோ கண்டபடி கையாளலோ கூடாது.

ஆவண. கா. 1—18006—6-9-90.

செப்பனிடுபவர் பெயர் : B. வேதநாயகம்
செப்பனிடுவதற்காக
எடுத்துக்கொள்ளப்பட்டநாள் : 7/06
செப்பனிட்டு முடித்த நாள் : 11/06
சரிபார்க்கும் மு. நி. பா. எ. 1. 24.11.06
சரிபார்க்கும் மு. நி. பா. எ. 2. 1/1/07
22/01/07
ஆராய்ச்சி
உதவியாளர்

Fort Saint George, Revenue Consultation of 16*th June* 1857.

Read the following Papers.

No. 13. Extract from the Proceedings of the Board of Revenue, dated the 29th August 1856, No. 2813.

Read again letter from the Collector of Tanjore dated the 12th of February 1855.*

* *In Dy. Cons.* 23*rd April* 1855.

Read again letter to the Collector of Tanjore dated 21st of April 1855.†

† *In Dy. Cons.* 23*rd April* 1855.

Read again also letter from the Collector of Tanjore dated the 16th of May 1855.‡

‡ *In Cons.* 13*th August* 1856.

On the receipt of the Extract Minutes of Consultation dated the 10th of July 1854, No. 806, the Board circulated copies to all Collectors, pointing out to the officers in charge of Bellary, North Arcot, and Trichinopoly, the parts that more particularly referred to their districts, and calling the attention of all to the important principles laid down, that the assessment should be on the land, and not on the produce, and should not depend on the class or caste of the cultivator, that the classification of soils should be simple and every where alike, that the assessments were to be fixed so as not to exceed forty per cent, of the gross produce for wet lands, and one third of the same for dry lands, that no tax was to be imposed for a second crop on dry land, and that all extra cesses were to be cleared away, the demand of Government being limited to the fixed rent on the land. The Board desired all Collectors to bring to their notice all changes that might be be deemed requisite with reference to the principles enunciated, requesting them at the same time to state their views as to the best way of collecting the tax for the second wet crop on two crop lands, so as to give as little occasion as possible for the interference of the servants of Government, and to state what in their opinion would be the result of a rule abolishing any extra cess, when a second crop, sown on wet land, did not consist of rice, and required but little water.

Circular 31*st August* 1854 *C. O. B. Vol.* 3 *p.* 21.

Para. 11.

2. The report from the Collector of Tanjore which the Board now propose to review was written in reply to this call, it was taken into consideration very soon after its receipt, and explanation was called for on some points in the letter quoted at the head of these proceedings, the reply of the Collector supplying this explanation will now be considered together with his original report.

Dated 12*th Feb. in Dy. Con.* 23*d April* 1855.

To Col. 21*st in Dy. Con.* 23*d April* 1855.

From Collector 16*th May* 1855.
In Consultation 13*th August* 1856.

3. After recapitulating the points to which his attention had been directed by the Board, the Collector, with reference to the principle laid down by Government and quoted by the Board, that the Assessment on wet land should not exceed 40 per cent. of the gross produce, reminds the Board that the public demand in his district is fixed at 50 per cent. of the produce of the land after deducting sotan-tarums, and proceeds to question whether the principle referred to was intended to apply, in its integrity, to Tanjore, where the revenue from wet lands amounts to upwards of 36 lacs of Rupees, and where consequently a reduction of the varum from fifty to forty per cent. would entail an annual sacrifice of more than seven lacs.

From Collector 12*th Feb.* 1855, *para.* 3.
In Dy. Consultation 23*d April* 1855.

4. Some of the sotum tarums of Tanjore will presently be more particularly noticed, they are thirteen in number, nine of them being deducted from the total gross produce at nine per cent. and four of them being taken from the remainder at three per cent. and as the particulars of these are given in the Collector's letter of the 16th of May 1855, they need not be recapitulated here.

In Consultation 13*th Aug.* 1856, *para.* 2.

5 But while the Collector expresses doubt as to the application of the principle of limiting the demand to forty per cent. of the produce, and admits himself to be unprepared to recommend that it be applied without limitation to Tanjore, he still advocates a reduction of the demand on the general

12*th February* 1855. *para.* 3.
In Dy. Cons. 23*d April* 1855.

principle that fifty per cent. of the produce of the soil is too large a proportion to be taken as tax by the State, he argues that although Tanjore is a finely irrigated District, its landowners all not wealthy men, that though many of them hold large estates, they are understood to be generally involved, he says that there is certainly a preference for investing money in land, but that he believes this to arise more from the position in society which is obtained by being a landowner than from the fact that large profits are ever really made by forming, and on general grounds he recommends that the warum be reduced from fifty to forty five per cent. of the gross produce, which would he says involve a sacrifice of revenue to the extent of about 3,63,800 Rupees.

6. The question of the warum to be allowed to the Meerassidars of Tanjore were under discussion soon after the British assumption of the country. During the reign of the Rajah Toolajee the adoptive father of Serfojee by whom the country was ceded, the warums to the Meerassadars were generally only thirty five per cent. of the produce, exception being made in favor of head landowners being Bramins, who enjoyed sixty per cent. but without holding any sunnud granting them exclusive privileges. In 1801, Mr. Charles Harris, respecting only those lands which were favorably assessed under sunnud, equalized the warum and granted forty per cent. to all, but finding this insufficient to restore the prosperity of the District, in the following year he raised the warum to fifty per cent. on all lands within eight miles of the sea, and to forty five per cent. on all beyond that distance. In 1804 another change was made, and Mr. Harris classed the different villages according to the rivers by which they were irrigated, and fixed the Meerass warum at rates from fifty to sixty per cent. of the gross produce.

Collector to Board 20th December 1803 paras. 44 to 103.
In Con. 5th January 1804.
Board to Government 26th January 1804, para. 17.
Government to Board 4th February 1804 para. 15.

7. In a letter to the Board dated the 8th of September 1805, Mr. Wallace proposed again to alter the rates of warum, and to make them dependant on the quantity of grain produced on each description of land so that fifty two per cent. of the gross produce should be allowed to the Meerassadar when his land produced 200 cullums to the valy, fifty four per cent. when the produce was between 100 and 200 cullums, and fifty six per cent. when less than 100 cullums was produced, but the proposition appears to have met with no favor and on the 9th of November 1805 the Government in addressing the Board directed that existing arrangements might be adhered to, no further change was made until the Wooloongoo system was introduced, when a uniform warum of fifty per cent. was allowed on all the delta lands.

Para. 20.
In Consultation 3rd October 1805.

8. The Board are ready to admit that as a general principle the state cannot in sound policy take as a tax half the produce of the land. In the 15th paragraph of the Extract Minutes of Consultation of the 26th of June 1854, No. 748 in reviewing the proposed reduction in South Arcot the Government "held in common it was believed with all authorities of any "weight that a general assessment of fifty per cent. of the gross produce must of itself constitute "a tax which neither South Arcot, nor any other District in Southern India could bear and the "ryot at the same time prosper, the single fact of the land tax in South Arcot reaching fifty per "cent. of the gross produce afforded" the Government believed "strong grounds for reduction." But the Board would observe as regards the case of Tanjore that before any argument for a reduction of assessment can be founded on the proportion of the gross produce that is demanded by the state, it must be shewn whether the assumed gross produce on which the demand has been fixed really represents the actual out turn of the soil, or whether, having been originally assumed on untrust worthy data, and circumstances having since very materially altered, there is not reason to doubt if the tax now derived from the land in reality bears to the gross produce the proportion which is supposed.

Vide C. O. B. Vol. 3 page 62.

9. When laying before the Board the rules under which he proposed to fix the standard grain beriz, the Principal Collector Mr. Cotton said that it had never been the custom during the rents in Tanjore to require accounts of the produce, and that none were to be had that could be in any way depended on, although, if called for, accounts would doubtless be forthcoming compiled for the occasion on purpose to shew a decrease rather than an increase of produce of late years. From

8th in Cons. 24th December 1821.
Para. 4.

this it appears evident that the standard grain beriz was not even supposed to have been fixed on any reliable account of the actual produce of the land. The rules under which it was determined are detailed in the 9th paragrapah of the Collector's letter of the 16th of May 1855 quoted at the head of these proceedings, and although professing to be based in part on the ascertained result of four amanie years, the frauds that were perpetrated under the amanie system, in which as the Meerassidar was to pay at so much per cullum for grain threshed and measured, it was his interest that the outturn of his land, according to the accounts of the harvest should be as small as possible, make it very doubtful if a correct estimate of produce was arrived at. But even supposing that the standard grain beriz fixed in Fusly 1232 correctly represented the proportion of fifty per cent. upon the gross produce at the time at which it was form ed, it is evident that considerable allowance must be made, for improved irrigation in the thirty three years that have elapsed since that time. The construction of the upper annicut alone has had a very great effect in improving the irrigation and consequently of decreasing the cost of cultivation and increasing the produce of the District, and in the period embraced between Fusly 1236, and Fusly 1263, upwards of 25 lacs of Rupees were expended on works of irrigation only, so that the Board can entertain no doubt that the Government demand bears now a smaller proportion to the gross produce of the land than it did at the time when the standard grain beriz was fixed. In the letter from Mr. Cotton already referred to the sums annually advanced as Tuccavie in the four Fuslies 1228-9-30 and 31 immediately preceding the introduction of the Wooloongoo system are given as noted in the margin, and when compared with the advances made under the same head, of late years are in themselves an argument to shew that the Meerassidars derive now a better return from their land than they did at the time at which Mr. Cotton wrote. If further proof of this were needed, it would be found in the increased, and yearly increasing value of land, as was lately shewn by the Collector, when addressing the Board on the comparative prosperity of the Meerassidars in field assessed and Wooloongoo rent villages, and as in Tanjore one chief end which reduction of assessment in other Districts is intended to bring about, has been already attained, and land is not only saleable but annually increasing in market value, the Board are of opinion that the question of a reduction of the assessment of Tanjore does not rest on the same arguments that support it in other Districts.

Para. 5.

Fuslies.	*Rupees.*
1228...	2,67,678
1229...	2,90,378
1230...	2,64,025
1231...	2,24,041
Fusly.	*Rupees.*
1255...	48,600
1256...	37,500
1257...	20,200
1258	25,350
1259...	37,250
1260...	38,500
1261...	34,450
1262...	36,870

To Board 13th February.
In Consultation 10th May 1855, para. 16.

10. Tanjore is peculiarly situated, almost the whole extent of the delta is highly cultivated, and there are no large tracts of country, as in other Provinces, kept permanently out of cultivation by the pressure of a too high assessment. A wise and liberal policy has led the Government to adopt measures for improving the resources of the country by large reductions of assessment in different districts, in the anticipation that the amount of revenue sacrificed will be compensated by extended cultivation, and those anticipations are now in course of realization; but in Tanjore the question bears a different aspect and a general reduction of assessment would entail a permanent loss of revenue which the exigences of the State cannot at present bear. It is true as the Board believe, that there are in some of the delta villages, particularly in those Wooloongoo rented, detatched pieces of land which are now waste inconsequence of their inability to produce a crop that shall bear the present assessment this arises in the Wooloongoo villages from the peculiarity of the settlement, for as the grain beriz was fixed on the gross beriz of the whole village without any reference to the productive powers of each particular field, land newly brought under cultivation is assessed according to the village average, and as it is the worst land in the village that has then been left waste it of course cannot afford to pay the average of the

assessment borne by the other and better land. The question of how these lands should be assessed, without departing from the principles of the Wooloongoo rent has lately, under the orders of Government, been referred to the Acting Collector and his reply, when received will be brought to the notice of Government.

Ex. Min. Cons. 9th July 1855, No. 821.

Paras. 8-9.

11. After discussing the question of a general reduction of assessment the Collector next adverts to the case of particular villages, both tarum settled and Wooloongoo rented, in which the standard grain beriz was originally fixed too high, and which are, comparatively with other villages, now overassessed. The standard grain beriz was, as has been said above fixed in Fusly 1232 by Mr. Cotton, and was not meterially altered when the tarum settlement was introduced the Board have shewn above that it was not fixed on any reliable data, and although generally moderate it is very possible that in a few individual cases it may now need to be reviewed, the Collector does not specify any particular instances, and the Board propose to instruct him to bring to their notice any that in his opinion may call for consideration, laying before them at the same time the data on which he assumes that the present assessment is high, and those on which he proposes that a revised assessment shall be formed. The Board believe that very accurate accounts are kept by the Meerassidars of Tanjore of the annual outturn of their land, and these, when wholly free from suspicion would afford valuable and reliable data as to the productive powers of the soil, but great care would be necessary to guard against deceit and to prevent false accounts, framed for the purpose, being palmed upon the authorities.

Principal Collector to Board 26th May in Cons. 7th June 1830, para. 17.

12. In the case of the three grain rented villages of Meratoor, Andungoondy and Padripoor however, it does not seem necessary to delay the introduction of the measure proposed by the Collector. The Meerassidars of these villages having been offered the rent of their lands by Mr. Cotton on a certain standard grain assessment, declined to accept the rent on the ground that the assessment had been fixed too high, and although the Collector states that there is nothing on record to shew that the facts were connected, it is probable that the limit fixed to their warum of forty five per cent. was in consequence of their rejection of the proffered terms of rent. However that may be, there appears to be no reason for continuing to refuse to the Meerassidars of these three villages, a participation in the terms enjoyed by all the rest of the Province, and the Board recommend that from Fusly 1266 the Collector be authorized to grant them a warum at fifty per cent. of the fixed gross produce of their land. Meratoor is a very fine village containing upwards of 4,300 acres of irrigated land, and although it is annually rented before the harvest, it is still throughout the early part of the year classed as an amanie village, and there can be little doubt that on being placed on an equality with the rest of the District the Meerassidars will at once consent to take a permanent rent.

Para. 10.

13. As regards the question of what shall be the standard commutation price with which current prices shall be compared in Wooloongoo villages, and according to which a money beriz was fixed in the villages under a tarum settlement, the Collector has already addressed the Board and his letter has been laid before, and been disposed of by Government. Mr. Forbes was of opinion and the Board consider with reason, that the present was not the time to open a discussion on the question; in Fusly 1263, prices were 66 per cent. above the standard, in Fusly 1264 these were 37 per cent. above it, and for Fusly 1265 just closed, the Board learn that the commutation rate for the year is 67 per cent. above the standard price. There is therefore evidently no immediate cause to

Dated 13th February 1855.
In Cons. 10th May 1855.
Pro. to Govt. 10th May 1855, No. 1176.
Ex. Mins. Cons. 9th July 1855, No. 821.

	Prices. *Fusly* 1263.	*Fusly* 1264.
Standard price per colum ...	,, 7 $8\frac{7}{16}$	,, 7 $8\frac{7}{16}$
Current selling price per colum	,, 12 10	,, 10 $6\frac{1}{2}$
Increase	,, 5 $1\frac{9}{16}$	,, 2 $10\frac{1}{16}$
Decrease ...	...	...
Per centage	66	37

diminish the public revenue by a reduction in the commutation rates in Tanjore, and it is inexpedient to disturb the minds of the people, by entering on a discussion of the question.

Paras. 11-12.

14. As regards an extra demand for a second crop raised on dry land, the practice varies in Tanjore in the villages in which a money beriz has been fixed, the assessment is on the land, which is not subject to any further demand when a second crop is raised; to this rule, otherwise general in this description of villages there are some trifling exceptions in the two talooks of Paupanassum and Combaconum, where a second dry crop on 41 Valies of land, having been from an oversight entered in account in one year, the demand has been permanent, and has ever since been realized the revenue will be affected only in the amount of 282 Rupees, and the Board support the Collector's recommendation that it henceforth be forborne.

15. In the Wooloongoo rented villages the practice however differs from that which is followed in those under a tarum settlement, and not only is a second dry crop assessed, but the assessment is permanent, and it is continually collected whether the second crop be again raised or not. The Collector represents that this is injurious to the Meerassidars without being in any way to the advantage of the State, and the Board are inclined to go farther, and to say that any rule that wantonly and unnecessarily restricts production, must, at all events indirectly, act injurously on the Government. The Collector recommends that the rule be abolished, but in anticipation of the early completion of the tarum settlement, he suggests that the full extent of the boon be not at once given, but be reserved until the new settlement be proposed. The question of a continuance of the tarum settlement was decided, for the present at least, in the Extract Minutes Consultation of the 9th July 1855, No. 821, and there is no such prospect of its early completion as was supposed by the Collector when he wrote. The Board recommend that the liability under which the dry lands of the Wooloongoo villages at present are of paying an extra cess when a second crop is raised, be removed from the present Fusly. The sacrifice of revenue, as shown by the Collector, in the 11th paragraph of his report, will be only Rupees 2,742; but this by no means shews the extent to which the abrogation of the present restrictive rule will benefit the Meerassidars. The Knowledge that the cultivation of a second dry crop in any year when the season might be favorable, would entail on them a permanent tax, must certainly have had a considerable effect in checking cultivation, and although it appears by the Collector's figured Statement, that only 371 Valies have higherto been liable to the tax, it by no means follows that a greater extent of land would not have been cultivated with a second crop, if the fear of a permanent tax had not restrained cultivation, or that a greater extent will not be cultivated when the liability to the tax is removed.

From Collector dated 12th February, in Dy. Cons. 23d April 1855.

Para. 13.

16. In this and following paragraphs the Collector refers to the extra cesses collected in Tanjore, over and above the assessment on the land, under the head of Sotuntarum. The Sotuntarums are a remnant of the Native Government. On our assumption of the country, the extra cesses collected were numerous and heavy. They included the allowances to Pagodas and Bramins, Cavilgars, village artificers, and certain demands under the head of Chillera Coodoodul, the items of which are entered in the margin. All of these last mentioned which were called Government Sotuntarums were abolished by order of Government dated the 27th of December 1800, and on the 24th of January 1801, those that remained were sanctioned by the Board at the following rates.

Collector to Board 23d June in Consultation 7th August 1800, para. 4.

Pottybaub from 4 to 10 gold fanams on every 100 Cullums of gross produce.
Magama, formerly collected on account of the Pagoda, afterwards taken by the Government.
Gamsputty, taken on account of the Cirkar share of the straw.
Alayada, added during the administration of the Nawab.
Saderwared, to meet office expences.
Nazzer, Sumpretty and Moozoomdarwaree, an exaction made by the Cirear servants, which, when discovered was made a permanent item of revenue.
Nautkurutch, a sum at first set a part by the villagers for their own expenses, and first collected as revenue by the Nawab.
Roosoovettah, at first a tax on certain villages held on Jaghire, and continued as a permanent item of revenue on the villages reverting to the Circar.
Kujanah Tagareer, a tax of 3 gold fanams collected on every 100 Chuckrums of revenue paid.

	Centage on the gross produce.
Hire to reapers.	$4\frac{1}{6}$
Culavuddy, or sweepings of the threshing floor given to women who plant the young paddy...	$\frac{2}{3}$
Cavilgars	$\frac{2}{3}$
Taliars.	$\frac{1}{2}$
Curnum...	$1\frac{1}{2}$
Washerman and Barber...	$1\frac{1}{2}$
	$7\frac{1}{6}$

In Consultation 27th September 1802.

In a letter dated the 31st of January 1800 the Collector Mr. Charles Harris recommended an enhancement of some of these Sotuntarums, and they were finally fixed as follows.

	Centage on gross produce.
Hire to reapers.	
Culavuddy...	4½
Cavildar...	3
Taliars.	⅝
Curnum...	⅛
Washerman and Barber...	½
Doctor and Shepherd.	½
Village poor...	½
	9

Paras. 61 *to* 64. Mr. Harris explained the reasons which led him to recommend these alterations and then proceeded as follows, "the only entire innovation is the allowance

Para. 65. "of half per cent. to the village poor, those who from youth, age, sickness, "lameness or blindness are unable to work and from want of relations can subsist "only on charity. This mode of maintenance will be far easier than that at pre-"sent sanctioned by Government," which was by a daily distribution of food at certain Cirkar Chuttrums, under an annual sanctioned allowance of 2,161 star Pagodas.

17. Besides the Sotuntarums above described known generally as cooly Sotuntarums, and deducted from the gross produce at 9 per cent. there were others called maniem Sotuntarums deducted at the rate of 3 per cent. from the gross produce, remaining after the cooly Sotuntarum had been deducted, the following is a statement of them.

	Centage.
Pagoda and Bramin.	
Cavilgar.	⅝
Carpenter, Smith, Neranikems, Vettyan, Totee...	1
	2

Mr. Harris in Fusly 1210, found it necessary to extend and alter these rates, and they were finally settled as follows, under sanction of Government granted on the 17th of October 1801.

	Centage.
Pagodas and Bramins	
Cavilgars.	⅜
Taliars.	1
Carpenter &c.	⅛
	1
	3

and at those rates they have continued to the present time.

Dated 10th in Cons. 25th July 1808. 18. The Sotuntarums sanctioned on account of the Curnums, the village poor, and the Pagodas and Bramins, were resumed in Fusly 1215, the Board have examined their records and have not succeeded in finding any order for the resumption; but in Mr. Wallace's report on the settlement of Tanjore for Fusly 1217, he informed the Board that he had included the amount of all the Sotuntarums in the Jumma of the Districts,

Paras. 18 *to* 22. because "of the manifest propriety of bringing to account the total "amount of the demand upon the Meerassidars," and because "the "portion originally allotted on account of Curnums and Pitchay, both of which had been re-"sumed, remained at the entire disposal of the Cirkar." The plan pursued was approved by the

Para. 27. Board in their Proceedings dated the 19th of September 1808, although at the same time they called for more information regarding the resumption, as did also the Government, when reviewing the Board's Pro-

From Govt. 12th Nov. 1808. ceedings. The call was repeated on the 27th of November 1809

Paras. 15-16. but the Board are unable to find that the information desired was ever furnished by the Collector.

Curnums. 19. In Tanjore there are two classes of public servants under the denomination of Curnum, one the Nat Curnum to whom the Board will presently more particularly allude, and one, the Vattun Curnum

to whom the Sotuntarums now in question was paid, he was a servant of the state, paid partly in rent free lands, and partly by his Sotuntarum allowance, both of which have however long since merged in a monthly salary from Government, the Sotuntarum being still collected from the landowner and credited as an ordinary item of revenue. On this subject the Collector writes as follows. "The Curnum is essentially a Government servant, and I can

Para. 16. "assign no reason for any part of his salary being charged upon the "Meerassidars, the present system is a remnant of the Native rules, "and has probably remained so long unchallenged, because it was seen that on whatever argu-"ment the Curnum's Sotuntarum might be remitted, on precisely the same argument the remis-"sion of other resumed Sotuntarum should follow; but as the matter has now been brought for-"ward by order of the Board, I have nothing to urge in favor of its continuance, and recommend "the remisson of the item." The amount of the Sotuntarum is about 14,800 Rupees a year, half of which only however is a charge upon the land, as the deduction is made from the gross produce before it is divided between the Government and the Meerassidar it forms but a small part of the whole salaries of the Curnum, and the Board, agreeing with the Collector that no sound reason can be assigned for the continuance of the charge, agree with him also that it should henceforth be abandoned.

Ooroopitchay. 20. When the Province of Tanjore was assumed by the British Government, a sum of 2161 Star Pagodas was annually allowed for the support of the poor of the District, and it was expended in the gratuitous distribution of food at certain Government Chuttrums. Mr. Harris however found that "even so scanty a pittance, and so benevolent an

Collector to Board 31st January in Cons. 27th September 1802, *para.* 66. "object did not escape the avarice and absurd superstition of the head people, who drew to themselves on "various pretences, or wasted on idle religious sects "what was sacred to the support of all the labor and distress of the country," he therefore ceased to draw the Government allowance, substituted this Sotuntarum for it, and ordering that lists of the poor in every village should be prepared, directed that they should from its proceeds be paid a fixed money allowance the balance of the Sotuntarum being expended in providing them with clothes, repairing their houses, or "any public object." The Sotuntarum was resumed in 1805, and has since that time, like the Sotuntarum for the Vuttum Curnum, been credited

Para. 20. as an item of revenue. On this matter the Collector thus writes. "It is not "necessary now to consider the propriety of the principle which was then "established, and subsequent circumstances have made it equally unnecessary to consider, "whether the principle should be maintained, the Ooroopitchay Sotuntarum was never dis-"tributed as its founder proposed, after the year 1805, and has ever since that period been "carried to the credit of Government as an ordinary item of revenue. As regards the question "of the retention of the demand against the Meerassidars, it seems sufficient to state that it was "first instituted by Government and acquiesced in by the people as a means of providing food "for the helpless and destitute poor, that for fifty years no such class has been supported from "the fund, and that the whole has been credited to the state." The Board have nothing to add to these remarks but their acquiesence in their propriety and their recommendation that the item be foregone. The amount of the Sotuntarum is about 44,600 Rupees, half of which, as explained above when speaking of the Curnum Sotuntarum, is a charge on the landholders of Tanjore.

Cavil. 21. When Tanjore was ceded to the British, the Police force was composed of Cavilgars and Taliaries, the former received an allowance from the gross produce of the District,

Report 5th May 1814. *Para.* 61. and were bound to produce all stolen property, or to make good its value in money, a system which was declared by the Police Committee in 1814 "to be replete with evil, and "inadequate to the protection of the country." The origin

Vide Selections of papers from the Records at the East India House, 1820, *Vol.* 2, *page* 214. of the Cavil system has, the Board believe, never been satisfactorily traced. In the opening paragraph of Colonel Munro's report from the Ceded Districts of the 10th of April 1806, he says that he has used every endeavour, without the smallest success, to discover whether there was anciently any general Police system in India, and all the information

he had been able to collect rested on the authority of a few sunnuds and on vague tradition. It appears probable that the Cavil system was originally much of the same nature as that under which the lowlanders of Scotland paid black mail to the Highlanders, a remnant of which system still remains at Trichinopoly, where private individuals even now pay the Cavilgars a fee as compensation for the losses they sustain in not robbing their houses.

Regulation I. of 1816.

22. In 1816 a Regulation was passed declaring the contribution that had up to that time been paid in support of the Cavil Police in Tanjore, applicable to the new force which was then appointed and paid by Government, and up to the present time the Meerassidars pay a special tax, in support of the Police from which however they receive no special protection or advantage. On this matter the Collector says, "the

From Tanjore 12th February in Dy. Cons. 23d April 1855, para. 17.

"protection of life and property by the maintenance of an "efficient police would appear to be one of the very first "objects to which the ordinary revenues of the state should "be applied, and if those revenues be insufficient for the purpose, the deficiency should be made "good on some general system of taxation, to be applied to the whole country."

Para. 18.

"It is worthy of remark that while the resumed Cavil Sotuntarum "amounted in Fusly 1263 to Rupees 1,84,162, half of which, or "Rupees 92,081 was collected from the land owners, the entire annual "charge to Government for the Police establishment according to the present Moyenzabitah is "Rupees 68,292, and the remark acquires force from the fact that the same regulation which "declared the Cavil Sotuntarum applicable to the expenses of the new Police force, declared the "House tax to be so also, so that, to meet a particular

	Cavil fees.	
	Rs.	"and special charge of Rupees 68,292, a tax of Rupees
Survamannemdars.	10,053	"1,17,081 has been imposed on the Province of Tanjore."
Mocasadars.	7,351	Mr. Forbes recommends the abandonment of the item,
Shrotriemdars.	16,868	reminding the Board at the same time that a considerable
Ardhamaniemdars.... ...	832	part of it is contributed by Enamdars, who otherwise pay, some but little, and some nothing towards the general expenses of the State.

23. In other parts of the country where the Cavil system obtained, the Cavilgars were remunerated by the grant of Enam land, with some small fees on shops and looms, on passing goods, and on those who attended markets, in addition to which, it appears by the 6th paragraph of Colonel Munro's report referred to above, that the head Cavilgar received an allowance of ten per cent. on the gross collection of the revenue. Excepting the small fees therefore, the expense of the Police was borne wholly by the Government, and when the system was abolished, the resumption of the Enams, and the cessation of the per centage on the revenue, was naturally accompanied by a discontinuance of the payment of fees, so that the people and the Government were both alike relieved. In Tanjore alone was the payment of their contributions to the expenses of the Police made legally binding on the people, notwithstanding that, as the Collector shows, the sum thus assessed upon them was considerably in excess of the expenses of the force it was avowedly intended to support. In determining the claims of the Tanjore Meerassidars to be relieved from this demand, it is worthy of notice that no consideration was shown to them on account of it, when the standard beriz of Ain lands was fixed by Mr. Cotton in 1822.

24. The Board do not consider that the arguments they have adduced in favor of a remission of this charge upon the Meerassidars of taruff lands, apply with equal, or indeed with any force to enamdars their enams were granted to them burthened with the Cavil fees, and the Government will do them no injustice, in leaving them in their present position, although from liberal motives of policy they may resolve to free from an extra cess those who already contribute largely to the expenses of the State, deducting therefore Rupees 55,110 the amount of Cavil fees paid by enamdars, from the total Cavil Sotuntarums of Rupees 1,84,162, and dividing the remainder by two, to obtain the sum contributed by the taruff Meerassidars, it appears that Rupees 74,526, will be the sum to be henceforth relinquished, if the Government should allow that the cess may be hereafter foregone.

25. The House and the loom tax are the only items of Moturpha levied in Tanjore, and although the Government has by law declared that the former shall, together with the Cavil fees,

be applied to the expenses of the Police force, the Board do not consider that the two demands are in any way connected, or that it is at all necessary to abandon one, because it is considered in expedient to continue the collection of the other. The House tax as an item of Moturpha revenue, will be considered and dealt with, whenever the general question of that source of the income of the state may be decided on. As regards the Cavil Sotuntarum however, the Board must support the recommendation of the Collector. They can find no ground for collecting from the Meerassidars of Tanjore, the whole and more than the whole expence of the Police in addition to a land tax, calculated at half the gross produce they consider that the maintenance of the peace, and the protection of life and property, are among the first objects for which the state collects taxes at all, and to tax one fraction of the people to the extent of what, when the tax was fixed was supposed to be half that they produced, and, in addition, to call upon them to pay for a force for the protection of what remains, a force which the former tax is collected to support, appear to the Board to be in defensible on any sound principle. If the resources of the State be insufficient to support a Police force out of the general revenues, it may be very right to levy an extra Police tax, but the Board submit that such a question must be considered imperially, and that one Province cannot in justice be selected out of all, and called upon to pay for what all other Provinces enjoy out of the general resources of the State. If the Government should decide on the abolition of this demand, the repeal of Regulation I of 1816 will be necessary.

Pagodas, Bramins and Chuttrums.

26. These Sotuntarums manifestly originated with the Native Government, and have properly never been unpopular to pay a per centage of his produce to support the Pagodas of the religion in which he has been brought up, to feed the class he is taught from childhood to revere and to contribute to the support and comfort of the traveller and the poor, have probably always been considered duties by the Hindoo, but yet it is very questionable if these are duties which the Government does right by its interference to enforce.

Pagodas.

27. Endowments were originally made by the Native rulers for the support of religious and charitable institutions, and on the country coming under the British Government, the endowments were respected, but were put on a more regular method of realization, the grants, not being the produce of separate lands but of various per centages, on the produce of some villages and on the land of others. To obviate the confusion arising from the various rates which obtained under the native rule, a fixed per centage on the produce of the Zillah was adopted and was credited to Government, and a general fund thus made from which the allowances were paid, all surplus being credited to Government. Up to Fusly 1252 a standard made in Fusly 1217 was that above which no payments were made, the surplus being credited to the head of Sevoy Jumma; but in that year it was decided that the whole should be incorporated with the Ayen account, and the sanction of Government was given to a fixed sum not to be exceeded in each year.

28. The proportion of the Sotuntarums allotted to the different Pagodas does not it appears vary; the buildings remain much the same in number from year to year, and but a small proportion of the whole sum appropriated to their support remains in the coffers of the State but were the proportion smaller than it is, are were even nothing whatever to remain, the Board would consider themselves constrained to recommend its abandonment in future. They agree with the Collector that the Pagodas should be supported by the free will offerings of the people, and they are unable to support the continuance of a system under which the officers of Government collect from the land-owners a tax expressly for this object over and above the taxes due to the State. At the same time the Government should be reminded that for more than fifty years they have paid to the Pagodas their own share of this Sotuntarum, and that in abolishing the item and leaving the people to make their own offerings, consideration will be requisite as to the best mode of making up to the institution the loss of the Government share. The sum sacrificed by Government if this item be remitted will be about 11,700 Rupees.

Bramins.

29. The allowance made to Bramins from this Sotuntarum, is as objectionable in principle as that made to the Pagodas, the Board conceive that the British Government acts inconsistently with its professions of perfect neutrality in respect to the religion of its Asiatic subjects, when it collects from one class a tax for the support of another, whose claim to support rests solely on a claim to

supposed religious superiority. It appears by the Collector's statement that the total sum credited to Goverment on account of the Bramins Sotuntarum is about 22,800 Rupees, and that of this, in consequence of deaths, it was in 1852, when arrangements were made for incorporating the item with the Ayen Revenue, necessary to sanction the payment of only Rupees 3,152, this latter sum being further reduced when actual payments were made to Rupees 1254, for which sum alone did any claimant come forward. As lapses year by year occur this allowance will gradually diminish, and at no distant date will be extinct, and the Collector recommends that in consideration of this fact, and of the large aggregate sum which the Government have received as the surplus of the Sotuntarum, the State should charge itself with the disbursement of all existing allowances, and at once abolish the extra cess now collected from the ryots. In this recommendation the Board entirely concur, remarking that the concession will involve a loss of 11,400 Rupees per annum, besides the payment of present pensioners, whose claims appear to be advanced with very little regularity.

Para. 22.

30. The last item of extra cess collected from the Meerassidars of Tanjore as a Sotuntarum to which the Collector's report refers, is that collected on account of the Chuttrums, the amount is small, being only about 5,000 Rupees, and the sum actually disbursed is smaller still, Rupees 3,969. The objection which may be made to the allowances made to Pagodas and to Bramins do not apply so forcibly to this; but still the Board consider that to enforce charity is not the part of Government. The item is so small that it seems very unadvisable on its account alone to maintain any part of a system of extra cess, when all the rest is swept away; and the Board agree in the Collector's recommendation that the Government should charge itself with this small item of expence, viz. Rupees 1,984 per annum, or the amount of the Meerassidars' contribution, and for ever free the land from any charge but that of the Government tax. The abolition of this Sotuntarum will involve a loss to Government of only 2,500 Rupees a year.

Chuttrums.
Para. 24.

31. In concluding their remarks on these resumed Sotuntarums, the Board desire to remark that they are not, as are all the other Sotuntarums in Tanjore and those in other districts, deductions, made from the gross produce for the benefit of the landowners, the Taliary, the Totee, the Vetty, and the village artificers, are of essential service to the inhabitants, and sum argument may be adduced, why the inhabitants should pay them; but the Curnum is a Government servant, the Police is a Government institution, the village poor are not supported by the State, and from the allowances to Pagodas, Bramins, and Chuttrum, the Meerassidars derive no advantage. But it appears to the Board that there are also other grounds on which the abolition of these Sotuntarums should be advocated. The spread of the Christian religion among the people has already given rise to complaints that converts are made by their contributions to support a religion they do not profess, and the complaint will be heard more loudly as European landowners gradually increase in the Provinces, the Board are of opinion that advantage should be taken of the question having now been prominently brought to notice, to remove the grievance from the one party, and to prevent its occurrence to the other.

32. Having disposed of the question of the resumed Sotuntarums, the Board will go back to paragraph 14 of the Collector's report, and briefly notice the allowances made to the class of servants termed Nat Curnums. They formerly were the village accountants of the Meerassidars, kept and paid by them to look after their interests, they gradually became more and more useful to the Government officers until they have become an indispensable part of the Revenue Establishment of the Province. Up to Fusly 1230, this class of servants drew their support directly from the Meerassidars; but in that year the Principal Collector Mr. Cotton changed the system which had up to that time obtained, made their salaries a charge upon the state, and collected its amount from the landowners. In reply to a call to inform the Board of the authority under which the change was made, the Collector has replied that it appears, to have been done by the Principal Collector himself, that no correspondence passed, and that Mr. Cotton's order to the Tahsildar to effect the arrangement is the sole thing on record. The Board are not prepared at present to advocate the abandonment of this demand they believe that the Nat Curnums could not be dispensed with in Tanjore, while at the present

To Collr. 21*st in Dy. Cons.* 23*d April* 1855, *para.* 7.

To Board 16*th May in Cons.* 13*th August* 1855, *para.* 14.

Rupees 30,794.

moment the Government of India would be indisposed to sanction so large an increase to the District charges as must be made if the pay of the Nat Curnums were to be undertaken by the State independent of the cess from which it is now derived. The Board admit the principle contended for by the Collector, and under more favorable circumstances will not object to support it.

33. Among other points to which the attention of Collectors was directed was the consideration of the principle on which a tax of 50 per cent. on the fixed teerwah is demanded for a second crop, and they were requested to report their opinion as to the practicability and propriety of substituting a smaller fixed cess so as for ever to free land from inspection and examination by the public servants, to ascertain whether a second crop had been cultivated or not. However desirable the Board may still consider such an arrangement, they are satisfied from general experience as well as from what the Collector has said, that it cannot be introduced into Tanjore. That District, although affording the finest example of artificial irrigation in this Presidency, and probably in the world, has but a comparatively small extent of land producing two crops of rice, and this arises partly from the fact that the soil is not a very rich one, and partly from the land being almost all under river, and not under tank irrigation. Water is not stored in Tanjore it is conducted to the fields from the rivers, and the supply ceases wholly when the rivers cease to flow. Those practically unacquainted with the Province, are apt to consider that its means of irrigation are boundless, and if they were to be judged by the quantity of water that passes the head of Seringham, no doubt they would be rightly so considered, if the surplus water could be husbanded, there would be sufficient for the irrigation of more than one District, but this cannot be done, and each time a fresh comes down the Cavery, as much water as is needed is appropriated, the surplus passes to the thankless sea, and in a fortnight afterwards perhaps, there is a general cry for water. It is only therefore in the most western parts of the Province that is first visited, and latest left by the freshes that, generally speaking, is supplied with water sufficiently long to yield a second crop. The uncertainty of a second crop ever coming to maturity is so great that few of the Meerassidars ever attempt to raise one, and the Collector expresses his conviction, that "no "man would agree to a permanent enhancement "of his liabilities, however trifling, to free his "land from examination on the part of the "public servants, when once in a way, by a concurrence of favorable circumstances, he might be "encouraged to attempt to raise a second crop."

Para. 26.

Fusly 1262.	*Valies.*
Nunjah cultivation...	107,393.
Second crop.....	3,159.

From Tanjore dated 12*th February in Dy. Cons.* 23*d April* 1855, *para.* 26.

34. The next question discussed by the Collector is the propriety of adopting the Board's suggestion to allow a crop of dry grain to be raised on Nunjah land, without subjecting the ryot to any extra demand on account of it. The practice in this respect varies in Tanjore. When the tarum settlement was in course of introduction by Mr. Kindersley, he represented to the Board that under the Wooloongoo system a dry grain crop raised on Nunjah land, after the rice crop had been cut, was always assessed, and that permanently, at 50 per cent. of the average village assessment, "an "imposition which precluded its ever being attempted except in the hope of surreptitious enjoyment. It was a dog in the manger system which diminished the profits of the ryots without advantage to the revenue, and, what is worse, encouraged corruption and fraud," at the time this was written, the annual revenue from this source was only 3,027 Rupees; but this does not shew that an extent of land from which that sum would have been the appropriate return was annually cultivated with dry grain as a second crop, since under the Wooloongoo system, land once so cultivated was permanently charged, and the sum therefore shews only the assessment fixed on the land for a second crop of dry grain in a long series of years, and not that for any one year, Mr. Kindersley took upon himself to do away with this demand altogether in all villages that come under a tarum settlemenst and allowed that a crop of dry grain might be raised on Nunjah land, without enhancement of the ordinary Nunjah teerwah.

Principal Collector to Board 26*th May* 1830, *Para.* 47.

Proceedings Board of Revenue 2d May 1831, para. 29.

35. Of this the Board disapproved; they consi- "dered that upon the same general principle that a "second crop af Nunjah produce raised upon Nun- "jah land assessed for one crop, should be subject to "an additional tax, so also should an additional assessment be imposed upon a crop of dry grain "grown upon the same land, instead of a Nunjah crop, this was the rule," the Board remarked, which "was laid down after mature consideration in the Ceded Ditstricts," and they were of opinion that "if the custom were not maintained, lands upon which such crops "were grown would not be assessed in proportion to their real capabilities, nor equally with "other lands. The two crop Nunjah land," they thought, "would not be cultivated as "heretofore with two crops of Paddy, with an additional assessment upon the second crop' "but at a disadvantage. "The Board further remarked that "the privilege of raising a second

From Govt. 29th Novr. 1831, para. 15.

"crop of dry grain without additional tax could hardly in "fariness be denied to the holders of two crop land, and the "consequence would," they thought, "probably be a substi- "tution of dry grain for paddy, to the general detriment of "the Revenue." The Government approved of the Board's remarks on this subject, and directed the re-imposition of the assessment which had been abolished by Mr. Kindersley, remarking that his arrangements were objectionable, in as much as they allowed the Circar water to be used without payment of any extra cess, and discouraged the cultivation of regular two crop land.

36. The present Board remark that the Principal Collector expressly says in the passage of his letter already referred to, that the dry grain crop was raised only "when sufficient moisture remained in the ground," and he no where refers to the crop being assisted towards maturity by water taken from any public source of supply, and they are therefore of opinion that in referring to Circar water being used untaxed, the Government had misapprehended the question. As regards too that part of the Board's remarks which are above quoted, and which refer to the injustice that would be done to holders of two crop wet land if they were not admitted to a participation in the benefits granted by Mr. Kindersley to others, and allowed, to substitute a second dry crop, untaxed for their taxed second wet crop, it appears to the present Board that the two cases are not at all analogous the analogy would have been a fair one, if the Principal Collector had proposed to allow the holders of one crop land to grow dry instead of wet grain on their land paying a dry grain assessment; but the question as proposed by Mr. Kindersley in favor of holders of one crop land, was the same as respects the holders of two crop land, as if it had been proposed to allow the latter to grow a third crop of dry grain, untaxed, after they had reaped two wet crops.

37. The Board learn from the Collector's present report, that notwithstanding the expressed disapprobation of both the Board and the Government with the proceedings of the Principal Collector in respect to a dry grain crop grown on wet land, after the wet crop had been reaped, the practice introduced by Mr. Kindersley has continued to obtain in all the tarum settled villages, and that it is in the villages Wooloongoo settled alone that a demand of 50 per cent. is made when this dry crop is raised. The Collector is not able to state the extent of land which was employed to produce this dry crop because, in tarum settled villages, as no demand on account of it is made, so no account is kept, and in Wooloongoo villages as the demand is the same as for a second Nunjah crop, it is credited under that head. But there can exist no doubt of the restrictive action of the rule when Mr. Kindersley wrote in 1830 the total demand on account of the second dry crop on wet lands amounted to only 3,000 Rupees, and as he carried on his tarum settlement to a later period and there is now a smaller extent of land under the Wooloongoo rents, the demand on account of a second crop of dry grain must now be smaller still.

Para. 27.

38. The Collector informs the Board that he had made enquiries of many of the Meerassidars of his District as to the value they would set upon the abolition of the rule which now subjects land in a Wooloongoo settled village to the same demand for a second crop of dry grain on Nunjah land, as for a second wet crop; the information which Mr. Forbes received appears to have varied, probably in consequence of the different degrees of fertility of the land owned by his different informants; but it is worthy of particular notice that the Collector offers his opinion founded on the information given him in personal communication with the landowners, that were

the restriction to the cultivation of a second crop of dry grain that now exists withdrawn, many would cultivate Hemp and other fibrous plants, which might form the commencement of a valuable export trade.

39. The Board have already expressed an opinion not in unison with that recorded by their predecessors and by the Government, when this matter was formerly under discussion, as they believe that the present rule deprives the Meerassidars of a means of gain which might assist their farming operations, and checks a cultivation which might be the means of extending the production of a valuable article of export, and as they are of opinion that the Meerassidars of Wooloongoo villages should no lnoger be placed at a disadvantage with those of the tarum settled villages of the same District who have enjoyed for more than five and twenty years the privilege now in question, they recommend that the Collector's views be adopted, and, that the whole Province be placed on the same footing as regards a second crop of dry grain raised on Nunjah land not under tank irrigation. It will be necessary, as the Collector remarks that land already entered as two crop wet land, and capable of producing two crops, be not allowed exemption under this rule from the Teerwah jasty at present assessed upon it.

40. The garden lands of Tanjore are peculiar, all for the most part situated immediately on the banks of the numerous rivers, within the artificial embankments, contain a rich luxuriant soil formed by the river deposits through which water oozes to the roots of whatever is planted in them, they thus derive moisture from the rivers, although they are not irrigated from the surface, and hence has arisen a system under which land is assessed as garden, according to the crop it bears, and not in consequence of the crop having been raised by irrigation supplied by manual labor. No trees are allowed on these Pudoogay lands, in order that nothing may interfere with the free course of the stream, and endanger the safety of the banks. From a quotation now made by the Collector, from a former report by the Principal Collector dated the 26th of May 1830, the Board learn that up to Fusly 1217, all land on which any of the articles named in the margin were produced was considered to be Baugayet, and was assessed with the teerwah entered against each article. In Fusly 1217 the average assessment of the different articles of garden produce which happened to have been cultivated in each village in the three previous years was substituted, and an uniform assessment was thus established for each village, without reference to any future variation in the crop. On the introduction of the Wooloongoo system a minimum extent of garden land was fixed, according to former accounts of cultivation, as the dittum, and the assessment fixed in Fusly 1217 was maintained, any Poonjah or other land which might in any year be cultivated with any of the products named above, was assessed, and that permanently, at the same rate.

Collector to Board 16th May 1855, para. 16.
In Cons. 13th August 1856.
Para. 54.
In Cons. 7th June 1830.

	Ch.	F.	C.
Charoot,	81	2	16
Cotavarsy,	12	5	0
Paugul,	12	5	0
Cholum,	12	5	0
Cucumber,	12	5	0
Cotton,	12	5	0
Tobacco,	43	7	16
Plantain, 1st.	25	0	0
Do. 2nd.	12	5	0
Chillies,	12	5	0
Saffron,	12	5	0
Sugarcane,	43	7	16
Sweet Potato s,	12	5	0
Ginger,	43	7	16
Carna kalungoo,	12	5	0
Brinjal,	12	5	0
Indian turnips,	12	5	0
Pumpkin,	12	5	0
White do.	12	5	0
Flax,	25	0	0
Betel,	31	2	16
Onions,	12	5	0
Garlic,	25	0	0
Indigo,	25	0	0
Noonadye,	25	0	0
Sayma kelungoo,	12	5	0
Long beans,	12	5	0
Gunjah,	25	0	0
Port anjoam,	12	5	0
Coriander,	12	5	0
Coosumbah,	83	7	16

41. In introducing the turum settlement, Mr. Kindersley changed the mode of assessing garden lands, and introduced the following rules.

1st. That those lands only should be considered baugayet which had the means of irrigation by manual labor or otherwise, and that in such lands any kind and number of crops might be cultivated without enhancement of the demand.

2d. That no addition to the demand on two crop Nunjah land should be made on account of its producing three crops, or on account of any crop other than rice being cultivated on it.

3d. That if any of the following crops should be raised on one crop Nunjah land, an extra cess at the rate of 50 per cent. should be charged.

Chayroot.	Tobacco.
Sugarcane.	Betel.
Plantain.	Noonah.

4th. That if any of the above named crops should be raised on Poonjah land, an additional demand as follows should be made. When the Poonjah assessment is from

Chms.		Chms.		
1	to within	10	- - -	50 per cent.
10	"	15	- - -	37½
15	"	20	- - -	25
20	and upwards	0	- - -	12½

with the above exceptions, any number and any kind of crop was to be raised on Nunjah or Poonjah land without extra tax. Mr. Kindersley explained that in the selection of the six crops to be taxed, he had been guided more by the demand they were in the market than by their intrinsic value, and admitted that some decrease of revenue might follow on the adoption of the principle he recommended of classing land as garden according to its means of irrigation, instead of according to the crop it might produce; this however he considered would be compensated for by the further plan he proposed to adopt of classing land hitherto assessed as garden, although without the means of irrigation, in that class of Poonjah the rate of Assessment of which should be nearest to the rate borne by the land as garden.

Proceeding 2d May 1831, *paras.* 31 *to* 41.

42. The Board of Revenue disapproved of these changes, they remarked, para. 36, that in Tanjore as elsewhere throughout Southern India, there had always been a distinction between irrigated and unirrigated land, and it appeared to them that if this great distinctive principle were to be abandoned, the only intelligible rule by which the Assessment could be regulated would be set aside. The Board further thought that not only was the additional tax just and reasonable in itself, but so long as it continued to be collected in all other districts, it would be an act of injustice to abolish it in Tanjore, where the Assessment is low, and labor, and expence of cultivation less than elsewhere, and where, irrigation being abundant, garden cultivation would, if untaxed, be extensive, as the markets of neighbouring districts would be injuriously affected by the change.

To Board 29th November 1381, *paras.* 17-18.

43. The Government concurred in the Board's views and directed that the former practice of the district should be maintained; but the system introduced by Mr. Kindersley has continued to prevail in all the villages into which he introduced it, and it is only in the villages Woolcongoo settled, and in some few gross settled villages in which the new system was never acted on, that the old plan is followed.

Collr. to Board 16th May 1855, *para.* 16. *In Consultation 13th August* 1856.

44. From the above it would appear that the land cannot, as in some other District, be divided into irrigated and unirrigated, since a great extent of the most valuable land is not subject to surface irrigation, although it produces the finest garden crops the rate of garden and Poonjah Assessment at present obtaining in the District are as follows.

Per acre.

	Highest.			Lowest.			Average.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Poonjah... ...	5	14	1	0	0	3	1	4	4
Garden	12	3	8	0	7	7	3	9	8

	Rs.	A.	P.
Chinglepet	4	14	2
Salem	5	6	5
Madura	5	8	7
Nellore	8	8	3
North Arcot	12	9	10
South Arcot...	13	4	9
Trichinopoly	3	12	6
Tinnevelly	1	14	1
Bell ry	6	15	10
Cuddapah	8	3	9
Coimbatore	3	14	11
Kurnool	8	3	9
Ganjam	1	2	3
Vizagapatam	3	9	7
Rajahmundry	7	6	0
Masulipatam	4	15	0
Guntoor	6	6	4

The assessment of the Garden land of Tanjore is lower than in almost any other District Rupees 3-10-0 the acre is the average, while elsewhere it is as marginally noted. The total extent cultivated as garden by the accounts of Fusly 1264 was 41,470 acres, with an Assessment of Rupees 1,52,024-8-11. The Padoogay, or land, within the artificial banks of the rivers on which garden crops are chiefly raised, is the richest and finest in the Province, and produces crops heavier and more valuable than the choicest Poonjah land; to assess it at the present first class Poonjah rates would be a needless sacrifice of revenue, and it does not appear to the Board that any general reduction is needed, nor does the Collector recommend any; it

may be assumed from what Mr. Forbes says on the subject of assessing dry land when converted into garden, that he is of opinion that in individual cases the garden tax has been fixed too high, and to these individual cases the Board will be prepared to give attention on their particulars being laid before them.

Para. 31.

45. The Collector thus describes, and illustrates, the system under which, in field Assessed villages, the assessment is fixed, when dry land is converted into wet or garden.

"In the field assessed villages of Tanjore, where dry or garden land is converted into wet, "it is assessed on the following system. All the lands in the village having been classed ac- "cording to their productive powers at the time of the introduction of the field assessment, "dry or garden land when converted into wet, is assessed with a Nunjah Teerwah, class for class "with the proviso that no land newly irrigated shall be admitted to any class of Nunjah, lower "than the eighth, and that if there should be in the village no Nunjah land in the class corres- "ponding with that in which the dry or garden land stood before it was converted into wet, it "shall be assessed with the rate borne by the land next above it, in whatever class it may be, "and when there is no land in any class above that which corresponds with the class in which the "dry or garden land stood, then the assessment of the first class Nunjah land shall be put upon "it. The following statement will make my meaning clear.

Village of Perumboor in Trivady Talook.

Class.	Nunjah.			Poonjah.			Garden.		
	Rate.	Extent of cultivated land.		Rate	Extent of seygal land.		Rate.	Extent of sayagal land.	
	Culls.	V.	M G.	Cl.	V.	M G. Chs. Fs.		V.	M G.
1	300	1	9 0	0	10	43 8 40 0		0	3 0
2	290	0	0 0	0	9	0 0 37 5		0	0 0
3	280	0	0 0	0	8	24 19 35 0		0	0 0
4	270	0	0 0	0	7	0 0 32 5		0	0 0
5	266	1	10 0	0	6	0 17 30 0		0	0 0
6	250	0	0 0	0	5	0 4 27 5		0	0 0
7	240	0	0 0	0	4	0 2 25 0		0	0 0
8	230	5	16 0	0	3	0 0 22 0		0	0 0
9	220	3	5 0	0	0	0 0 20 0		0	0 0
10	210	6	12 0	0	0	0 0 17 5		0	0 0
11	200	27	3 0	0	0	0 0 15 0		4	10 0
12	190	16	12 0	0	0	0 0 12 0		3	8 0
13	180	17	17 0	0	0	0 0 10 0		1	17 0
14	170	0	0 0	0	0	0 0 7 0		0	4 0
15	160	14	2 0	0	0	0 0 5 0		0	2 0
16	150	20	4 0	0	0	0 0 0 0		0	0 0
17	140	7	7 0	0	0	0 0 0 0		0	0 0
18	130	1	3 0	0	0	0 0 0 0		0	0 0
19	120	0	17 0	0	0	0 0 0 0		0	0 0
20	115	1	17 0	0	0	0 0 0 0		0	0 0

"If any of the dry land in the third class, assessed at eight Chuckrums, or twelve Rupees, "were converted into Nunjah, under the general rule, it should be assessed at 280 cullums the "valey, that being the rate of third class Nunjah land; but as there is no third class Nunjah land "and also none in the second class, the 3d class dry land would be assessed at 300 cullums the "valey, or the assessment borne by the first class Nunjah land, so also if any bagayet land as- "sessed at five chuckrums, or 7½ Rupees the valey, were converted into Nunjah, it would be "assessed at 230 cullums, or at the rate borne by the eighth class Nunjah land, under the rule "which prohibits the admission of any newly converted land to any rate lower than the eighth."

Para. 33.

46. The Collector expresses his opinion that this system needs modification, and he believes that in the Trivady talook alone, about 6,500 acres of dry land whuld be at once brought under irrigation if the rule of the District admitted a less rigorous mode of fixing the teerwah jasty; he would desire that, without any fixed rule, the extra demand should be determined by the Col-

lector on a consideration of the position of the land, its means of irrigation, and its productive powers, and, should this not be conceded he then proposes that Poonjah land converted into Nunjah should pay double its Poonjah Assessment, and garden land so converted an additional tax of one half of what it bore as garden ; provided however that no newly converted land be admitted to any rate below the lowest Nunjah rate of the village, and that a discretion be allowed in the case of some of the most highly assessed garden lands which would not bear an addition of 50 per cent. if converted into Nunjah.

47. The Board are satisfied from what the Collector has said that the present system pursued towards dry land converted into wet is faulty, and must restrict the extension of Nunjah cultivation, its operation must be most unequal, since the additional cess fixed on the newly converted land does not depend wholly on the class in which it is entered, or the Nunjah class with which it corresponds, but also upon the question of whether there be any land in the corresponding Nunjah class ; this is a consideration which can have nothing whatever to do with the question, and must act very differently in different villages. The Board believe that in most of the Districts, the usual practice has been to assess dry land when converted into wet, with the assessment borne by the surrounding Nunjah land ; but they do not consider the system so unexceptionable as to be induced to introduce it where it does not now prevail, they consider that it also must act unequally, in as much as it is reasonable to suppose that the land last cultivated is the least valuable and therefore cannot fairly be assessed at the average of surrounding lands which have been first taken up from being better irrigated, or more productive and are consequently more valuable.

48. Of the two Plans proposed by the Collector the Board prefer the first, and they consider that by leaving each piece of land, to be assessed according to its means of irrigation, its productive powers and natural advantages, the best security is given that all lands shall bear their proper burthen.

49. The average Nunjah assessment of Tanjore is 34 Rupees the valey, and accepting as correct the Collector's anticipation that 1,000 valies of land will be brought under Nunjah cultivation in the Trivady talook alone were the present restrictive rules relaxed, the Board find sufficient to warrant them in expressing an opinion in favor of the change proposed by the Collector even in a financial point of view, and in soliciting the orders of Government for its introduction.

Para. 34.

Collector to Board 16*th May* 1855, *para.* 18. *In Con.* 13*th Aug.* 1856.

To Board 8*th June* 1810, *in Con.* 25*th do. para.* 12.

50. The next matter connected with the revenue system of the District in which the Collector desires alteration in the mode of giving remission in field assessed villages, where remission is necessary ; the present mode is this the demand on all land either waste or unproductive is remitted, such lands only coming under the latter head, as may have produced less than ten cullums of grain to the valey. The quantity of grain produced is ascertained by estimate on actual inspection, and, as the Collector remarks, the Amannie system has made the public servants of the province familiar with the practice of estimating standing crops. The Board agree with the Collector that the limit is too restricted, and an old report of Mr. Wallace corroborates the Collector's statement that ten cullums of grain is the quantity of seed usually sowed on a valey of land, and that the expence of ploughing, planting, weeding, &c. demand at least ten cullums more, so that under the present rule, remission is refused to the Meerassidar even when his crop does not reimburse him for the expenses of cultivation. If Meerassidars make a profit on land, that profit must bear some proportion to the extent of their cultivation. They must therefore suffer a diminution of profit in proportion to the extent which, from want of water, they are prevented cultivating, and must sustain an absolute loss on that which, having been cultivated, has proved unproductive, even if the whole demand on it be remitted.

51. The Board are prepared to support the Collector's proposal that hence forth the minimum of produce that shall entitle a Meerassidar to remission when remission may on general consideration be necessary, shall be extended to 25 cullums the valey. It is to be understood that this rule is not to be of universal application, but that as hitherto, on a demand for remission being made, the general circumstances of the claimant shall be considered, the extent of his total

holding, its outturn, the selling price of grain, and the causes which have led to the land on which he may claim remission having yielded short produce.

52. The Board are aware that objection has been taken to the grant of remission on the ground that the assessment has been fixed on an avarage of produce and price, the ryot having the advantage of a good year, should suffer the losses of a bad one ; and this principle they would admit with a moderate land assessment ; but with an assessment based on the principle of taking half of the gross produce, they are of opinion that so little remains to the poorer class of ryots above the reimbursement of their expences and the discharge of the public demand, that it will always be necessary that some indulgence shall be shewn to them when a part of their land may have proved unproductive. But besides this, it was stipulated in the agreements made by the Meerassidars, and in the Puttahs given to them at the time the tarum settlement was introduced, that " should the crop fail from too much or too little water in any Fusly, the Circar shall make " a just remission." On the introduction of the tarum settlement, the grain demand was, on the whole, raised, and any claim to remission which the Meerassidars had enjoyed under the Wooloongoo system cannot be held to have become unnecessary under an enhanced grain beriz. The Meerassidars, it is true, under the tarum settlement were to enjoy all the benefit of price above the standard, but they were likewise to forfeit all privilege of remission when prices fell ; and although in the past three years prices have from peculiar circumstances been high, there is no doubt that under ordinary circumstances there is a tendency in prices to fall below the standard.

53. The large proportion of Nunjah to Poonjah in Tanjore, cannot be advanced as a reason why it should be excluded from the privilege of remission, for when a Nunjah and a Poonjah crop fail, the proprietor of the former is a much greater sufferer than the owner of the latter, even if the whole demand be remitted, from the much greater expence of Nunjah seed and cultivation, much more when the whole demand is exacted from each, for the disproportion of the demand is at least equal to that of the expence. It is impossible when the proportion of Nunjah is large but that remission must be made to poor ryots under any settlement, the foundation of which is professedly half the average produce of the soil.

Para. 35.

54. The Collector next adverts to the question of dry and garden land left waste in Wooloongoo rented villages, on which the present system of the Province does not admit of the grant of any remission, and he shews that of late years from 50,000 to 65,000 Rupees have been annually brought to account as the assessment of these lands left wholly uncultivated.

Fasly.	Rs.	Centage on total dry and garden demand.	
1259 ...	58,164	17	
1260 ..	60,472	17½	
1261 ...	50,986	14¾	
1262 ...	65,681	16¾	
1263 ...	1,17,509	30	exceptional year.

55. When the loss on the Nunjah crop does not exceed 30 per cent., the Wooloongoo Meerassidars of Tanjore are obliged to conduct the harvest of their lands at their own risk, paying however for the whole standard grain beriz at 10 per cent. below the current price of the year, high prices and short produce are naturally co-existent and the peculiar settlement of the Wooloongoo villages in Tanjore therefore at times oblige the Meerassidars to pay at an enhanced rate for grain which they never reaped. Such being the position of the Meerassidars as regards partial loss of their Nunjah crop, it is the more important to see that they are not unduly burthened by the loss of their dry crop also. In reporting on the extreme drought of Fusly 1263, the Collector said that he doubted if the Poonjah cultivation was at any time very profitable to the Meerassidars of his District and that to affirm that the produce reimbursed the outlay and met the Government demand was probably near the truth, indeed it is believed that the landowners very generally make over their Poonjah land to their Cultivators on a Puteut equal only to the Government demand. The Board are of opinion that Poonjah waste land should not be charged when it bears any considerable proportion to the extent of the cultivated Nunjah, and they see no objection to accepting the Collector's proposal and to fix 10 per cent. as the limit beyond which Poonjah waste shall hereafter be admitted to remission.

Collector to Board 7*th in Cons.* 29*th June* 1854, *para.* 19.

Para. 38.

Para. 3.

The principle now admitted by the Board was sanctioned by Government in Extract Minutes Consultation of the 14th of March last No. 285 when they said that

" saving unavoidable waste from clear circumstances of season occupancy of land should involve payment of assessment," for cultivation in Tanjore is so extensive and has for long been so general that not an acre of land is ever left waste, if there be any reasonable hope of its producing a crop of grain.

Para. 39.

56. In this paragraph of his report the Collector has brought prominently to notice a system which is quite peculiar to Tanjore, in Tinnevelly, where the Wooloongoo rent is farmed the cultivated land only is in each year brought to account. In Tanjore under the Wooloongoo system land once cultivated is permanently added to the dittum, and no deduction is ever made even when from circumstances which the Meerassidar cannot control, any portion of his holding becomes wholly unfit for cultivation. That land does thus become unfit from various causes, the Board have learnt from the Collector, such as changes in the irrigation sending more water than is required on any low field and thus making it a swamp, the breaching of their banks by the rivers which then cover neighbouring land with sand, from land becoming as is sometimes the case, impregnated with salt and from its producing lime Kunker at a little depth below the surface of the soil.

Collector to Board 16th May 1855, para. 24.
In Cons. 13th August 1856.

57. The Collector states the origin of this rule to be the fact that when the Wooloongoo system was introduced it was the gross beriz of each village only that was settled, the proportions in which the several fields contributed to make up that beriz being left unascertained when land is newly taken up for cultivation it is assessed not according to its intrinsic value but at the village average per valy and were land to be deducted from the dittum it has been supposed that a deduction from the beriz must be made also at the village average. This is illustrated by the Collector as follows.—" if in a village where there was some land producing 300 cullums to the " valy, some producing 200, some 150, and some 100, so that the average was 187½ the land " yielding 100 cullums were to be thrown up, and a deduction to be made from the village Beriz " at, the average rate of Assessment on 187½ cullums the sacrifice on the part of the state would " be considerably more than the occasion at all demanded"—and Mr. Forbes proposes that in future it shall be allowable to the Collector to deduct from the dittum land that he may ascertain to be unfit for cultivation, deducting from the village beriz at the rate of only 50 per cent. on its average assessment per valy on the principle that " land which has never yielded an average share of " the whole village produce is not entitled to a deduction at an " average of the whole village Assessment."

Collector to Board 16th May 1855, para. 24.
In Cons. 13th August 1856.

58. The Board remark that the principle of the change advocated by the Collector has been already admitted, although hitherto it has been extended only to those villages which had been long under amannie and which it was found impossible to rent as long as land unfit for cultivation was included in the dittum. In reviewing the settlement of the District for Fusly 1255, the Board when discussing the best means of renting the amannie villages proposed to exclude such land as had been improperly included in the dittum and referred particularly to the opinion expressed by Sir H. C. Montgomery when Acting Principal Collector that " the main cause of the Meerassidars of Tanjore refusing " to accede to the terms of the Wooloongoo rent, was that land unfit for " cultivation was included in the standard dittum," and in reviewing the report on the settlement for Fusly 1259, they formally confirmed the proceedings of the Collector in having deducted from the standard or dittum of certain villages which having been long under amannie were then first rented such lands as were either unfit for cultivation or beyond the ability of the Meerassidars to retain.

Bd's. Pro. 19th August 1847, para. 4.
Collr. to Bd. 5th Augt. In Con. 2nd Sept. 1841, paras. 13-14.
Bd's. Pro. 15th May 1851, para. 14.

59. Owing to the comparatively low rate of assessment in Tanjore, to the cultivation of almost the entire area of its delta and of the high and saleable value which its lands now command in the market, the Board have not considered it expedient at present to propose any general reduction of its assessment, but they are quite prepared to recommend to the Government to relax any rule which at present bears hardly unjustly, and unequally upon the Meerassidars. They consider the question now brought forward by the Collector to be a case that calls for consideration, and they resolve to recommend it to the Government with the expression of their opinion that the limit proposed of remitting half only of the average assessment of the village, on such land as may be found on examination to be unfit for cultivation, will be sufficient to prevent the proposed rule being allowed to affect land other than that to which it is intended to apply.

Para. 40.

60. As land once taken up for cultivation in a Wooloongoo rented village or in one on which the gross beriz only has been fixed, has heitherto never been deducted from the dittum, however sterile it may have proved, so land once assessed for a second crop, is permanently so assessed notwithstanding that save for the single year when the extra cess was fixed on it, it may never have been capable of producing a second crop of grain, and the Collector recommends that this rule also be relaxed. It appears to the Board that it must act injuriously on the Government revenue, as well as unjustly on the Meerassidar, and they cannot doubt that in years when the freshes are abundant, and the landowner would under other circumstances be willing to attempt to raise a second crop, they are restrained by the knowledge that they would thereby be entailing on the land so cultivated a permanently enhanced cess, the Government loses the teerwah jastee it might in such years otherwise receive, the Meerassidar is deprived of a profit he might otherwise make, and protanto, the produce of the province is restricted, all parties lose, and no useful object is attained. The Board support the Collecter's recommendation that land now assessed as two crop, and which on enquiry may be found not capable of producing a second crop of paddy, may be relieved from the extra cess, and that hereafter a teerwah jastee shall be assessed on land not entered as two crop land in the dittum, for those years only in which a second crop may be raised.

Para. 41.

61. In this paragraph the Collector refers to the rate of remuneration paid to the labourers who reap and thresh the grain in villages the harvest of which is conducted under amannie and he shews that as the rate is on the quantity of grain measured, and as, generally speaking, land comes under amannie only, when its produce is small, labourers are brought together from several villages, and receive for their work less than a days subsistance, instances being adduced from the fusly in which the Collector was writing, when only $\frac{1}{12}$ part of a measure of rice was the remuneration, which, under the rules at present in force, was awarded to the labourer who reaped certain lands, Mr. Forbes recommends that in future the present rules shall hold when the outturn from each valy is as much as 100 cullums of grain, and that whenever it may be less than that, four cullums of grain be given for each valy of land reaped; the Board admit the justice of the proposed change and concur in the Collector's recommendation.

$\frac{1}{12}$ of a Measure of Paddy.
$\frac{1}{12}$ of a Measure of Rice.

Para. 42.

62. The Collector next adverts to the fish rents collected in Tanjore, and recommends their abolition. The fisheries of the river channels and tanks are annually farmed out; the former to speculators, and the two latter generally to the inhabitants of the village within whose boundaries they may be situated. The interests of the renter and the land holder are different the one can take fish only when the water is low, and the other for the irrigation of his land desires to keep it high, disputes are said to be constant, and claims to remission are annually made by both parties, on account of the alleged fact that the other either let off, or persisted in needlessly keeping up the water. As regards the river fisheries too another objection is taken and in a subsequent letter the Collector transmits a copy of a communication he had received from Major Lawford the Civil Engineer bringing to notice the injurious practice which prevails in the Province of constructing strong fishing dams in irrigating and draining rivers and channels. Major Lawford remarked that it was little known how much injury was really occasioned by those works, that he was persuaded it was consider-

8th March in Dy. Con. 23rd April 1855.
3d March 1855, Enc. in above letter.

able, and such as to outweigh the pecuniary benefits derived from the inland fisheries, he added that year after year he had pointed these evils out to the Tahsildar, and had caused many dams to be removed in his presence, probably however to be renewed as soon as the Civil Engineer departed.

63. The Collector notices that while the sea fisheries can lead to no disputes and to no injurious results, they remain wholly untaxed; the inland fisheries alone are taxed, and from them both dispute and injury arise. The Board can suggest no middle course between abolishing the rents, and allowing the renters the latitude they at present have to erect fishing dams to rent the previlege of fishing, and at the same time prohibit the adoption of the means by which fish can be taken, does not appear expedient. In the margin the Board have placed the amounts received in Fusly 1264 in the several districts then under their supervision on account of the fish rents. Tanjore, it will be observed, was the highest of all, and even there the amount was short of 24,000 Rupees. The Board consider that the opinions expressed by the Civil Engineer as to the injurious results to the river banks which arise from the means adopted by the renters to profit by their farms render the abolition of the tax desirable, and they resolve to recommend it on this ground without entering on a discussion of the other arguments adduced by the Collector.

	Rupees.
Bellary	124
Chingleput	1,053
North Arcot	6,688
South Arcot	7,303
Tanjore	23,473
Trichinopoly	395
Madura	10,795
Tinnevelly	11,162
Coimbatore	802
Salem	1,877

64. The last matters to which the Collector addresses his attention are the enlargement of rent free sites for houses, and certain alteration in the system of taxing trees; the latter subject will be disposed of when the Board receive and take into consideration the reports from the several Collectors on the points referred to them by order of Government, and need not be dwelt upon here. As regards the sites of houses there appear by the Collector's report, to have been changes made since the country came under the British Government. In 1800, the following were the extents allowed, rent free for building purposes.

Para. 44, *Extract Mins. Cons.* 31*st May* 1855, *No.* 655.

	Goontahs.
Meerassidars.	120
Paroocody, or field labourer.	100
Slave.	80
Cashawurgum or those unconnected with agriculture.	60

a goontah contains 144 square feet. It was a rule that the back yards should adjoin the houses, and all those that were found to be situated at a distance, and all sites the houses on which had become ruins, were subsequently resumed; and on new sites being given, the grant for a back yard was limited to 40 goontahs, independent of the site of the house. This limit was again curtailed in Fusly 1250, when the principal Collector ruled that the site of the house should be included in the 40 goontahs granted as a back yard.

5,760 *square feet is about* 25 *yards square.*

65. The Collector now seeks to revert to the former practice, and to receive sanction for granting back yards of 40 goontahs in extent. It does not appear that the change introduced in Fusly 1250, was effected under orders from the Board. The Board observe that it is of some importance to the people of Tanjore that a tolerably sized back yard should be attached to their houses than to the inhabitants of other districts, in consequence of the generally almost, and in many villages entire, absence of any uncultivated ground on which cattle may be turned out. From June to March cattle cannot be on the paddy fields, and must be kept, and fed within the enclosure, of their owner's house. The Board are willing to admit the Collector's recommendation based on local knowledge and experience, and they resolve to commend it to the consideration of Government.

66. In these Proceedings it has been recommended that the following items of revenue be abolished.

	Rupees.
On 2 crop dry land in Panpanassem and Combaconum.	282
On 2 crop cultivation in dry land in Wooloongoo rented villages.	2,742
On the Curnums Sotuntrums	7,439
On the Ooroopitchy do.	22,318
On the Cavil do.	74,526
On the Pagoda and Bramin do.	25,716
On Fish rent.	23,400

amounting in the aggregate to Rupees 1,56,423. The sum is large and the sacrifice will probably be permanent as far as direct revenue is concerned, for the items are none of them such as admit of any compensating benefit accruing directly to Government. But the Board are satisfied that in their Proceedings regarding the assessment of the Provinces the Government have not been guided by interested motives only, but that they have been desirous of substituting a just and moderate system of taxation for all that was found to be appressive, and to clear away for ever the many petty items of demand which as remnants of native rule have continued even to this late date to embarrass the owners of land.

67. They resolve to forward a copy of these Proceedings to the Right Honorable the Governor in Council, with the reports from the Collector of Tanjore which have given rise to them.

(A true Extract.)

(Signed) G. S. FORBES,
Secretary.

No. 14. Extract from the Proceedings of the Board of Revenue; dated 1st September 1856, No. 2847.

Read again letter from the Collector of Tanjore, dated the 3d of March 1856,* in reply to the Board's Proceedings of the 5th of February, requiring a report on the rates of water cess which would fall on cnam land under the orders of Government dated the 15th of January 1856, No. 55.

* *In Consultation* 1*st September* 1856.

(Here enter No. 44.)

In Consultation 6th April 1854, *D. P. W.*

Under date the 24th of February 1854, the Civil Engineer of the 6th Division addressed the Board in the Department of Public Works in favor of a water cess being collected from Enamdars in Tanjore when taking water from a Government source of supply for the irrigation of dry land, the question was referred to the Collector, who reported that no such cess had ever been demanded, in consequence of its having been always understood that the terms of the sunnud under which the enams were held secured them from the liability. On examining the clause in the sunnud to which the Collector referred, the Board were unable to allow to it the force which had always been given it in the District, and this view was recognized by the Government in an Extract from the Minutes of Consultation dated the 1st of May 1855, No. 517, Revenue Department.

Board's Pro. 6th April 1854, *D. P. W.*
From Collector 29th of April in Consultation 1st June 1854, *D. P. W.*

Board's Pro. to Tanjore, 1st June 1854, *D. P. W.*
Pro. to Govt. 2d April 1855, *No.* 829, *R. D.*

2. The Government however directed that the Collector should be called on to report further on the subject, and say if any other ground of exemption, than the terms of their sunnuds were advanced by the Enamdars; enquiry was in vain made by the Collector in the Dufter of the Rajah's Palace for any documents bearing on the question, and in their Proceedings dated the 30th of November 1855, No. 3195, the Board informed the Government, that nothing new had been elucidated. In an Extract from the Minutes of Consultation dated the 15th of January 1855, No. 55, Revenue Department, the Government directed the Board in communication with the Collector to consider the proper rate of cess to be charged, and to report it for the approval of Government, it was wished that the rate should be moderate, and uniform, and the same as is paid on Puttah on Government Poonjah land when irrigated with Government water. The Government added their opinion that advantage might be beneficially taken of the occasion to revise the whole teerwah jasty customs of Tanjore.

Para. 2.

In Dy. Cons. 23d April 1855.

3. In his present letter, the Collector refers the Board to his report of the 12th February 1855, as containing an account of the system under which teerwa jasty is assessed in the field assessed villages of his District, and his own opinion as to the objections to which that system is open, the report in question has been forwarded to Government with the Board's Proceedings of the 29th Ultimo, and the system referred to is this, Poonjah or garden land converted into Nunjah takes the assessment of the corresponding Nunjah class, with the proviso that no such land is admitted to a class lower than the eighth; if there be no land in the corresponding Nunjah class the newly converted land is placed in the class above it, and if there be no land in any class above it, it is then placed in the highest class.

Para. 3.

Dated 12th February in Dy. Cons. 23d April 1855.

4. In the Wooloongoo, and tarum settled villages not being field assessed, dry land converted into wet is assessed with the average Nunjah assessment of the village, and the Collectors proposes the adoption in all villages, however settled, of the system he advocated in the 33d paragraph of the report already referred to, Mr. Forbes there recommended that land thus converted should be assessed at the discretion of the Collector, on a consideration of its quality, position, advantages, and means of irrigation, and it was only in case this proposal should not meet with acceptance that he suggested the adoption of the plan adverted to in his present letter that double the tax on the land when dry, should be assessed upon it when irrigated.

5. The Board have in the 48th paragraph of their Proceedings of the 29th Ultimo, recommended the adoption of the first of the two plans suggested by the Collector, and as those Proceedings are already before the Government, it is needless to discuss the subject here. They resolve therefore at once to submit the Collector's present letter with these Proceedings to the Right Honorable the Governor in Council, with their recommendation that teerwa jasty on enam lands in Tanjore be assessed, in the manner that has been proposed for Puttah on Government lands.

(A true Extract.)

(Signed) G. S. FORBES, *Secretary.*

No. 15. Minute by the Honorable Sir H. C. MONTGOMERY, Bart.

Para. 1. I agree with the Board of Revenue that a general reduction of assessment in Tanjore is not at present needed. There are no doubts some villages where the assessment, under whatever form it has been fixed, presses heavily, and I would approve of the Board's proposal to instruct the Collector to bring to their notice any cases that may in his opinion call for consideration. Authority was some time ago given by Government to lower the demand in certain villages which from the high standard assigned have remained under the ruinous system of division of the crop, and it is now properly proposed to extend this authority to villages other than Wooloongoo.

F-13 72

2. The necessity of lowering the Wooloongoo standard in villages which were annually under amauny was for years without avail urged upon the Board of Revenue by Mr. Kindersley and myself. A middle course having for its object the prevention of recourse to sharing the crop between the Meerassidar and the Government was adopted as a temporary expedient under the denomination of Board rents and villages which would at once have been permanently classed as Wooloongoo, if a moderate and fair reduction of a too high standard had been allowed, were annually rented on uncertain data to the detriment of the interests of the Government and the Meerassidars.

3. It is, I think, greatly to be regretted that the measures advocated by successive Collectors did not meet with the approval of the Board of Revenue 15 or 20 years ago.

4. The three villages referred to in para. 12 of the Board's Proceedings should at once, as proposed, be placed on an equality in respect to warum with other villages in the district.

5. The proposition to relieve all dry lands of extra tax for 2d crop should be approved, as also the remission on certain lands erroneously charged with this double assessment.

6. It is no doubt correct, as argued by the Collector, that there is no reason but custom for the Meerassidars being charged with the payment of any portion of the salary of the village Curnum, who is in Tanjore essentially a Government servant, not even holding the office hereditarily; still it is a custom of long standing to which no objection has been made and it is not felt a hardship by the people of the country. It may be possible to relinquish this demand on the Meerassidars at some future period; at the present moment the practice must be continued as affording the only available means of remunerating a class of servants whose services are indispensable both to the Government and to the Meerassidars. For similar reasons the Nat Curnum Sotuntrums wholly collected from the ryots cannot at present be relinquished. The Ooroo-pitchay described in para. 20 of the Board's Proceedings is indefensible in any aspect, and must be forthwith abolished.

7. It appears to me impolitic and inexpedient at a time when the improvement of the Police is retarded chiefly on account of expense to discontinue any source of revenue specially applicable under express enactment to the maintenance of the establishment, and on these grounds I should be averse to the abolition of the Tanjore Cavil tax as well as of the Deshye Cavil of Tinnevelly, a portion of which is contributed by the holders of rent free lands. It is however but just that the proceeds of these taxes should be wholly devoted to the purposes for which they are ostensibly raised. If this principle were carried out a Police force complete in all respects might be organized for Tanjore, and in Tinnevelly great improvements might be effected and a boon at once conferred on the honest inhabitants of those two districts which it may be years before this Government may be in a position to extend to other Provinces. I would therefore continue these taxes as hitherto in both Tanjore and Tinnevelly and obtain the early sanction of the Supreme Government to devote the proceeds entirely to the purposes of Police. On the same principle, I would continue the Tanjore House tax which though an item of Moturpha does not partake of the evils which are a consequence of other taxes under that head.

8. I think the Government should at once take upon itself the future payments to Sotuntrum Brahmins and discontinue the collection of this item. The pensions on this fund are rapidly lapsing and the balance in its favor forming in the Government Treasury and carried to the credit of Government is probably more than sufficient to meet all future demands. The Government officers should certainly be disconnected with the realization of Pagoda Sotuntrums. Compensation should be granted either by an annual payment in lieu for a certain number of years, or by a sum paid at once in satisfaction of all claims which the practice of half a century may be thought to have conferred. The Government may well relieve the Meerassidars of all Chuttrum Sotuntrums, and in consideration of the sums already carried to credit on this account take on itself the small disbursements for the support of the few remaning Chuttrums.

9. The abolition of the demand on a dry 2d crop on river irrigated land is in accordance with the repeated recommendations of former Collectors of Tanjore, and supported, as it

now is, by the Collector and Board should be at once approved and carried out. Mr. Forbes gives good reasons for not attempting the introduction of a consolidated permanent demand on account of a 2d wet crop, and for not interfering with the present assessment of garden lands.

10. I should be disposed to adopt the Board's views on the subject of teerwah jastee, viz. to assess dry and garden land converted into Nunjah according to its actual condition, and so modify the present practice of the district which evidently interferes with the extension of cultivation. The introducing a water cess in the present imperfect state of our irrigation works has always appeared to me a difficulty which cannot be early met, and though the general principle laid down for adoption in North Arcot and other districts in the late proceedings of Government may be the correct one, to attempt to apply it at present to Tanjore would defer the remedy of the evils of the system now in force to a future period while they demand immediate attention. I would therefore accede to the Board's proposals.

11. The present limit of 10 per cent. of produce which excludes lands in field assessed villages from remission requires extension. If it were fixed at 20 per cent. I think it would be sufficient. The Collector would make it 1-4th or 25 per cent., and the Board assent to his views. I would leave it to the Board to decide whether 20 or 25 per cent. should be the limit in future, merely pointing out to them that the facilities for fraud will be increased by increasing the facility of obtaining these remissions.

12. I would admit the rule proposed by the Collector in para. 38 of his report for granting remissions for Poonjah and Bagayet waste in Neerarumbum villages. There is no fear of land fit for cultivation being purposely left waste in this class of village, and it is palpably unjust to saddle the Meerassidars with a charge on land from which they derive no advantage.

13. The Collector's proposition in para. 39 to relieve the Meerassidars in Wooloongoo and gross rented villages of land, now never deducted from the dittum, though wholly unfit for cultivation, may be properly approved. By deducting on account of such lands one half the average rate of assessment, the objections that have been so constantly raised by the Board of Revenue to the recommendations of former Collectors on this subject appear to be fully met.

14. I should at once accede to the Collector's proposal for relieving from fazul jasty such land entered permanently as 2d crop, because in some one extraordinary year a 2d crop was obtained from it. The practice in this respect which has hitherto been enforced in Wooloongoo and other villages has neither justice nor policy to recommend it. The augmentation of hire to labourers at the harvest is shewn to be necessary.

Para. 40, *Collector's report.*

15. The fish rents for channels are generally taken by the Meerassidars of the villages within whose limits they flow, not usually for profit but to prevent the intrusion of strangers. These rents are in fact an addition to the land tax imposed under another name. Their abolition would be considered as a boon which the Government might well grant to the people. The fisheries of the large rivers are clearly the right of the State and I think should not be relinquished. They might be regulated so as to obviate the objections of the Engineers, and might under proper arrangements be made to aid in the protection of the banks which it is now stated are subject to injury from them.

16. I am disinclined to alter the rules under which backyards are now given rent free to Cashawurgum inhabitants, or those unconnected with agriculture. The restriction to 40 Goontahs inclusive of the site of the house was, I believe, imposed after experience of the difficulty and abuses of any other course, and when it is considered that this class are exempted from every payment save a very trifling house tax, the further advantages sought for them seem to me unnecessary.

17. If it is determined to give up the Cavil tax a favorable opportunity would be afforded for the introduction of a road rate. If it is continued, I think the relief which the people will obtain by the other measures discussed in these papers is hardly sufficient or of a character to warrant the imposition of a fresh demand.

7th April 1857. (Signed) H. C. MONTGOMERY.

No. 16. ORDER THEREON, No. 576; dated 11th June 1857.

1. In their Proceedings* dated the 31st August 1854, circulated to all Collectors, the Board of Revenue called attention to some important principles bearing on a healthy state of the assessment, laid down by Government in Extract Minutes of Consultation of the 10th July preceding, pointing primarily to lands not cultivated in consequence of excessive assessment, and also to the correction of anomalies and errors in the assessment, as well as to its more general revision, if necessary. The principles referred to were as follows.

* *C. O. B. Vol. 3, page* 21.

1st. That the assessment should be on the land and not on the produce, and that all classes and castes should be taxed alike.

2nd. That the classification of soils should be simple, and the same every where.

3rd. That the assessment should be fixed so as not to exceed 40 per cent. of the gross produce of wet land, and one-third of that of dry land.

4th. That no tax should be levied on a second crop on dry land; and,

5th. That all extra cesses should cease, and the demand be limited to the fixed rent of the land.

2. With their Proceedings of the 29th August 1856, above recorded, the Board submit the reply of the Collector of Tanjore to their Circular of August 1854, and advert to two matters on which they had called for information and opinion, but which were not included in the orders of Government on which their Circular was based. These were,

1st. The best way of collecting the tax on the second wet crop on two crop lands, so as to render the interference of the servants of Government as little as possible; and

2nd. The probable results of a rule abolishing any extra cess, when the second crop on wet land does not consist of rice, and requires little water.

3. The Collector's report discusses the several subjects in the order in which they were mentioned in the Board's Circular, and treats first of a general reduction of assessment.

General reduction of assessment.
Collector's Report 12th February 1855, *paras.* 3 *to* 7.
Board's Proceedings paras. 3 *to* 10.

4. The grounds on which a general reduction of assessment, involving a sacrifice of revenue to the extent of Rupees 3,63,875, is advocated by the Collector and opposed by the Board, are stated at length in the paras. of their respective reports noted in the margin. The Collector appears to have understood the Board's Proceedings of the 31st August 1854 as intended to have more general application than was contemplated by the Board, and to have supposed that the principle they laid down, that the assessment on wet land should not exceed 40 per cent. of the gross produce, was to be applied to all lands, whether cultivated or not, instead of its being restricted, as the Board intended, to such lands as, from a too heavy assessment, had remained long out of cultivation. The Government do not consider it necessary in this place to discuss the arguments that have been advanced, for and against the reduction, more particularly as there is now a certainty that, within a reasonable time, Tanjore, in common with other Districts, will be surveyed and re-assessed. They agree generally with the views expressed by the Board, that the circumstances of Tanjore are not such as to call for a general reduction of assessment, and are of opinion that, with the relief that the orders now to be passed will afford, the general question may be safely left until the Province is surveyed, and its soil classified, when the actual produce of the land will be more accurately ascertained than has ever hitherto been done.

Special reductions where needed.
Collector's Report, para. 8.
Board's Proceedings, para. 11.

5. Independently of the general reduction above adverted to, the Collector advocates a special reduction in those cases where relief may be more urgently necessary. He notices that authority has long since been given to lower the Wooloongoo demand on certain villages which continually remained under Amauny, in consequence of the Wooloongoo standard having been originally fixed too high; and he asks for leave to make reductions in the assessment of such other villages, whether Wooloongoo rented or under a tarum settlement, as he may have reason to believe to have been originally too highly assessed. The Board of Revenue propose to give the permission sought, stipulating that the measures suggested shall be laid before them before they are carried into effect. The Government approve of this proposal; and they request that the Board will submit the Collector's recommendations, with their own views, for the orders of Government in each case before final instructions are issued.

Special case of three villages.
Collector's Report, para. 9.
Board's Proceedings, para. 12.

6. The Collector next adverts to the case of the three villages mentioned in para. 9, in which alone, out of upwards of 6,000 villages in Tanjore, the ryot's share of the gross produce has been fixed at 45, instead of at 50 per cent. There is nothing on record to show on what ground Mr. Cotton placed these villages in this disadvantageous position at the time that the Woloongoo rent was introduced. The Government consider it is only just that the Meerassidars of these three villages should be placed on the same footing as those of all the other villages in the District; and they therefore approve of the Board's recommendation that the Collector should be authorized to grant them a warum equal to 50 per cent. of the gross produce of their lands.

Commutation rate.
Collector's Report para. 10.
Board's Proceedings para. 13.

7. The question as to the proper commutation rate, adverted to in para. 10 of the Collector's Report, was disposed of in Extract Minutes Consultation of the 9th July 1855, No. 821, and calls for no remark at present.

Tax on second crop on dry land.
Collector's Report paras. 11, 12.
Board's Proceedings paras. 14, 15.

8. In para. 11 the Collector states that, in consequence of an oversight in some former years, an extra demand is made on account of a second crop on dry land in some villages in the tarum settled talooks of Paupanassum and Combaconum, by which an additional revenue of Rupees 282 is obtained, and he recommends that the demand should be relinquished. The demand is irregular, and is unknown in the tarum settled villages generally. The Board support the Collector's recommendation; and the Government authorize the discontinuance of the extra cess, and further approve of the principle, exempting such cultivation from tax, which now obtains in the tarum settled villages of the District, being extended to those under the Woloongoo rent; the loss of revenue which will thus be occasioned being Rupees 2,742, as shown by the Collector in para. 11 of his Report.

Extra Cesses.
Collector's Report, paras. 13, 24.
Board's Proceedings paras. 16, 32.

9. The paras. of the Collector's Report and of the Board's Proceedings quoted in the margin, refer to the extra cesses over and above the fixed demand on the land, which are collected in Tanjore under the head of Sotuntarums. These extra cesses, and the estimated amount collected on account of them in Fusly 1263, are as follow:

	Rupees.
1 Curnum, - - -	14,879
2 Village Poor, - - -	44,637
3 Cavil, or Police, - -	1,84,162
4 Pagodas, - - -	23,537
5 Brahmins, - -	22,858
6 Chuttrums, - - -	5,038
	2)2,95,111
	1,47,555
7 Nat Curnums, - -	30,794
	1,78,349

They are realized by 3 per cent. of the gross produce of the land being set apart before its commuted value is divided between the Meerassidar and the Government, so that half of each Sotuntarum is contributed by the landowners and half by the State. The Nat Curnum's pay is however not a Sotuntarum, and is contributed wholly by the Meerassidar. There is thus a total of Rupees 2,95,111 carried to the credit of Government from the gross produce, to the half of which being added Rupees 30,794, the collections on account of the Nat Curnums deducted from the Meerassidars share after the division of the produce between the Government and the landowner, the extra cesses realized from the Meerassidars, above the fixed rent of the land is Rupees 1,78,349.

10. The Government do not consider it necessary to recapitulate in this place the information so fully given by the Collector and the Board regarding the nature and origin of these Sotuntarums; they will therefore proceed to pass orders on the several items enumerated, following the arrangement adopted by the Board.

Curnums.
Collector's Report, para. 16.
Board's Proceedings, para. 19.

11. The Government admit, as argued by the Collector, that there is no reason but custom for the Meerassidars being charged with the payment of any portion of the salary of the village Curnum, who is in Tanjore, esseptially a Government servant. Yet, as the custom is one of long standing and does not press with hardship on the people, and as there are no other available means of remunerating a class of servants whose services are indispensable both to the State and to the Meerassidars, the Government consider it inexpedient at present to relinquish the demand, but they will be prepared to take the subject into consideration at a time when the financial pressure may be less.

Village Poor.
Collector's Report, para. 19.
Board's Proceedings, para. 20.

12 The tax taken under the head of alms for the village poor has not for fifty years been appropriated to the object for which it is professedly collected, but has been carried to the credit of the State as an ordinary item of revenue. It originated in an erroneous policy, and as it is indefensible in any point of view, it will be discontinued as recommended by the Collector and the Board; the loss to Government by its relinquishment being Rupees 22,318, the share at present contributed by the landowners.

Cavil or Police.
Collector's Report, paras. 17-18.
Board's Proceedings ,, 21-25.

13. In the paras. quoted in the margin, the Collector and the Board advert to the cavil sotuntarum, which is the largest in amount of all the extra taxes in Tanjore, and adduce arguments in favor of a remission of the demand, with the exception of Rupees 35,110 paid by Enamdars, which, they justly think, should not be relinquished, as the enams were granted subject to the payment of the cavil fees, and it is the only tax which the holders of enam contribute to the general expenses of the State. The Government will not here discuss the arguments urged by the Board, as they deem it inexpedient, at a time when the improvement of the Police is retarded, chiefly on financial grounds, to discontinue any source of revenue made applicable under express enactment to the maintenance of the Police. For this reason, they are unwilling to sanction the abolition of the Tanjore cavil tax, or of the similar demand known in Tinnevelly as the Deshacavil, regarding the discontinuance of which, as recommended by the Board, the Government* deferred passing orders until the question of the abolition of the Tanjore cavil fees should be decided. While therefore the Government deem it inexpedient to relinquish these sources of revenue, they consider it but just that the proceeds should be wholly devoted to the purposes for which they are ostensibly collected. If this principle were carried out, a Police force, complete in all respects, might be organized for Tanjore, and great improvements effected in that of Tinnevelly, and a boon be thus conferred on the inhabitants of those Districts. On the same principle the Government would continue the Tanjore house tax, which, though an item of Moturpha, is with the loom tax the only Moturpha demand known in Tanjore, and does not partake of the evils which are incidental to other items of tax collected under that head in other Districts of the Presidency. They resolve therefore to continue these taxes, as hitherto, both in Tanjore and in Tinnevelly; and they propose to apply for the early sanction of the Government of India to appropriate the proceeds entirely to the purposes of Police. Pending the receipt of sanction for a general reorganization of the Police, the Board will be pleased to give the subject their early consideration; and in communication with the Collectors of Tanjore and Tinnevelly, submit a well digested scheme for the improvement of the Police of those Districts, to the extent which will in Tanjore be supported by the Cavil and House taxes, expressly appropriated to the support of the Police by Regulation I. of 1816, and in Tinnevelly by the Dashacavil tax, if as the Government suppose its amount will more than cover the expense of the present establishment, in view to its being submitted for the sanction of the Government of India.

* *Ex. M. C. 24th April 1857, No. 304, p. 9.*

Pagodas.
Collector's Report, para. 21.
Board's Proceedings, paras. 26, 28.

14. These paras. refer to the Sotuntarum for the support of Pagodas, which the Collector and the Board concur in recommending should be abolished, on the ground that it is inexpedient for the Government to interfere in the collection and distribution of a tax raised expressly for religious

purposes, and in the belief that the Pagodas should be left to be supported by the free will offerings of the people. The Board also point out (para. 31) difficulties which have already been felt, and which may be expected to increase from the demand on account of the public revenue being mixed up with a tax for the support of religious institutions. The Government admit the force of these remarks, and resolve to sanction the abolition of the tax; the sum sacrificed by its relinquishment being Rupees 11,768. As regards the compensation to be paid to the Pagodas for the loss of the Government share of the Sotuntarum which those Institutions have enjoyed for fifty years, the Governor in Council is of opinion that a sum of money should be paid at once in satisfaction of all claims which the practice of half a century may be thought to have conferred. The Board will communicate with the Collector on the subject, and submit his opinion, with their own recommendation, at an early date, for the orders of Government.

Brahmins.
Collr's. Report, paras. 22-23.
Board's Proceedings para. 29.

15. The total sum carried to the credit of Government on account of Brahmin's Sotuntarum is Rupees 22,858; while the actual payments in 1852 were only Rupees 1,254. As lapses occur, this allowance will gradually diminish, and will at no distant period, entirely cease. The Board consider this tax to be as objectionable in principle as that raised for the support of Pagodas; and as the Government have for a long series of years derived a profit of 20,000 Rupees per annum from this item, which when it was established, was not intended to form a source of public revenue, they support the Collector's recommendation that it should be at once abandoned, and that Government should charge itself with the future payment of the few pensioners who remain. The particular and express object for which this Sotuntarum was originated having in a great measure ceased to exist, the Government concur with the Board that it is no longer necessary or expedient to continue the collection of a tax which is objectionable in principle, as realized from an industrious class for the support of another class in idleness, and opposed to the professions of neutrality avowed by Government in respect to all matters connected with the religion of the people of this country. They resolve therefore to sanction the abolition of the tax, involving a loss of the sum of Rupees 11,429 per annum, and to authorize the future payment of the allowances of the few remaining pensioners, from the general revenues. The Board will be pleased to ascertain and report the number of pensioners maintained from this tax, their present ages and the allowances respectively drawn by each individual, in view to the same being communicated for the information of the Civil Auditor.

Chuttrums.
Collector's Report, para 24.
Board's Proceedings, para. 30.

16. The amount collected on account of Chuttrums is Rupees 5,038, and the sum actually disbursed Rupees 3,969. Although the objections urged against the Pagoda and Brahmin Sotuntarums do not apply with equal force to this tax, yet, as the Board correctly remark, it is not the province of Government to enforce charity; and looking to the small sum now annually disbursed, the Governor in Council considers it unadvisable to continue this extra cess upon the land. He resolves therefore to sanction its abolition, at a loss to Government of Rupees 2,519 per annum, and to authorize the future payment of the Meerassidar's share of the contribution, viz. Rupees 1,984 per annum, from the ayen revenue.

Nat Curnums.
Collector's Report, para. 14.
Do. do. 16*th May* 1855 *paras.* 5 *to* 14.
Board's Proceedings, para. 32.

17. The collection on account of Nat Curnums is not, like the extra cesses already adverted to, deducted from the gross produce of the land, before it is divided between the Meerassidar and the Government, but is made entirely from the landowners for the payment of a class of servants, who, although orginally the servants of the Meerassidars have for many years been exclusively the servants of the State. The Government concur in the principle contended for by the Collector and admitted by the Board, that the salaries of these Curnums should be charged on the State; but under the financial pressure which the Government have now to bear, they must postpone the abolition of the tax to a more favorable opportunity.

Commutation of the tax on second wet crop.
Collr's. report, paras. 25-26.
Do. do. 16*th May* 1855, *para.* 15.
Board's. Progs. para. 33.

18. In the paras. noted in the margin, the Collector replies to the enquiry of the Board as to consolidating the demand on account of a second wet crop, to be paid, under all circumstances, whether a second crop be raised or not, instead of the present system under which the land is examined to ascertain whether a second crop is grown. The Collector states that as all wet cultivation in Tanjore is carried on under channel irrigation, and no water is stored in tanks, it is very seldom that a second crop is attempted, and that none of the ryots would be willing to agree to pay even a small tax every year, when circumstances would probably not admit of their deriving any benefit from the arrangement, excepting at such long intervals as would prevent its being profitable to them. The Board concur in this view; and the Government are disposed, under the circumstances stated, to agree with them.

A 2d crop of dry grain on wet land.
Collr's. report paras. 27-29.
Board's. Progs. ,, 34-39.

19. The question as to the propriety of allowing a second crop of dry grain to be raised on Nunjah land, without subjecting the ryot to any extra demand on account of it, is discussed by the Collector and the Board in the paras. noted in the margin. The former expresses his opinion in favor of allowing the concession to the Meerassidars of Tanjore. He explains that the system has been in force for five and twenty years in one half of the District, or that under a tarum settlement; and while he notices that its original introduction was irregular, and opposed to the orders issued by the Board and the Government in 1831, he advocates its extension to the whole Province. The Board express their dissent from the opinion recorded by their predecessors and the Government, when the question was formerly under discussion, and concur with the Collector that the prohibition on such cultivation, which the present system enforces in the Woloongoo rented villages, deprives the Meerassidars of a profit without benefitting the State, and restricts the production of the District without advantage to any. The Government concur in the propriety of these remarks. They consider it but just that the Meerassidars of Woloongoo rented villages should be allowed the same advantages as have been enjoyed for twenty five years by those of the tarum settled villages; and as the recommendation now made is in accordance with that advocated by former Collectors, and is supported by the present Board, they grant sanction for the whole Province being placed on the same footing as regards a second crop of dry grain raised on Nunjah land when not irrigated; on the understanding that the exemption from extra cess now granted, shall not be applicable to land already entered as two crop wet land, and capable of producing two wet crops.

Garden lands.
Board's Proceedings, paras. 40-44.
Collector to Board 16*th May* 1855, *para.* 16.

20. These paras. of the Board's Report treat of the garden lands of Tanjore, and contain a full and detailed account of the system under which such lands are assessed. The Collector made no reference to any proposed alterations in the assessment in his original Report; but the Board having called for information regarding it, he complied with the requisition in his second letter quoted in the margin. From the information which he afforded, and from that which appears on their own records, the Board are induced to recommend that the garden assessments should be left as they now are. The Government concur in the propriety of this course, in consideration of the facts that, while the garden lands in Tanjore are among the richest in the Province, the average assessment upon them is lower than in almost any other District; and that while, as receiving no surface irrigation, they cannot be assessed as wet lands, their position on the banks of rivers from which moisture percolates to the roots of the plants grown upon them, gives them the means of producing crops more valuable than are grown on the best dry lands.

Teervah Jasty.
Collector's Report, paras. 31-33.
Board's Proceedings, ,, 45-49.

21. The Collector brings to notice in these paras. the erroneous principle under which Teervah jasty is assessed in Tanjore on dry or garden land converted into wet, and suggests two remedial measures, the first of which, namely that each case as it occurs shall be decided on its merits, is advocated by the Board. The present system is obviously faulty; it assesses the land on principles wholly irrespective of its productive powers, and yet charges for water at no uniform rate. The plans advocated by the Collector and the Board are improvements on the present practice; but it appears to Government that it would be preferable on general grounds to adhere, in the case of Tanjore, to the principle

which they have laid down for North Arcot, Guntoor and other Districts, and to charge an uniform wat r cess without any reference to the purpose or the land to which it may be applied. They accordingly request that the Board will, in communication with the Collector, consider the proper rate to be charged, and report on it for the approval of Government.

Teervah jasty on enam lands.

22. Closely connected with this subject is the question of what should be the extra tax to be demanded from Enamdars in Tanjore on their converting their dry land into wet. The Board's Proceedings of 1st September 1856, which relates to this subject, conveys their recommendation that Teerwah jasty on enam lands should be levied on the same principle as on Government lands. In this recommendation the Government concur, and they request that the Board will, in complying with the requisition contained in the foregoing para., propose the same water cess on Poonjah enam land irrigated from a Government source, as they may suggest for approval on Puttah Poonjah land irrigated with Government water.

Mode of giving remission in field assessed villages.
Collector's Report, para. 34.
Do. 16th May 1855, *paras.* 16-19.
Board's Proceedings, „ 50-53.

23. These paras. relate to the mode in which remissions are granted in field assessed villages in unfavorable seasons. The present practice is to remit the demand on all land absolutely waste ; and also, on land cultivated, but considered unproductive, when yielding less than ten cullums of grain to the valey. The Collector points out that ten cullums of seed grain are required to cultivate a valey of land, and that the expense of ploughing, planting, weeding, &c., is estimated to cost the owner ten cullums more ; so that, under the present system, if land produces any quantity of grain, varying from eleven to nineteen cullums, the Meerassidar is required to pay its full assessment, although his crop does not reimburse him the expenses of cultivation. He therefore recommends that the minimum of produce to entitle a Meerassidar to remission, when remission may on general grounds be considered necessary, shall be extended from 10 to 25 cullums the valey. The Board support the Collector's recommendation, and the Government concur in the propriety of showing some indulgence in cases of this nature; but they are of opinion that it will be sufficient to fix the minimum at 20 cullums. They resolve however to leave it to the Board to decide whether it shall be 20 or 25 cullums, on the understanding that the indulgence now conceded is temporary, and subject to revision at the re-assessment of the District. This concession will doubtless tend to increase applications for remission ; and care should be taken to guard against fraud on the part of public servants who may be employed to estimate produce.

Remission on dry and garden waste in wet villages.
Collector's report, paras. 35-38.
Do. 16th May 1855, *para.* 22.
Board's Proceedings, paras. 54-55.

24. The question discussed in these paras. has reference to the propriety of granting remissions on dry and garden land left waste in Woloongoo rented villages. Figured Statements are given by the Collector to show that, in villages in which the dry and garden land is 94 and even 175 per cent. of the wet land, no remission can, by the rules of the settlement, be given for waste land of either description ; and also that, in the past five years, from 50,000 to 65,000 Rupees have been annually brought to account as the assessment of these lands left wholly uncultivated. Land in Tanjore it is remarked is never left for pasture, if there is a possibility of bringing it under the plough it is invariably cultivated. He therefore recommends that when dry land in any village is more than 10 per cent. of the wet, remission shall be given for waste. The Board support the Collector's recommendation ; and as it is manifestly unjust to saddle Meerassidars with a charge on land from which they derive no advantage, and as the circumstances of Tanjore lead the Government to believe that land is never left waste when cultivation is possible, they are pleased to approve the limit proposed by the Collector, beyond which Poonjah waste shall hereafter be admitted to remission.

Land unfit for cultivation.
Collector's Report, para. 39.
Do. 16th May 1855, *paras.* 23-24.
Board's Proceedings, " 56-59.

25. The Collector here brings to notice a system which obtains in the Woloongoo and gross rented villages, and in those rented for one year, of adding permanently to the dittum all land which may be once cultivated, and of never deducting land which, from various causes enumerated, may become totally unfit for cultivation. This system, he

states, is peculiar to Tanjore ; for in Tinnevelly, the only other District in which the Woloongoo system prevails, there is no standard of cultivation, and the settlement is made each year on the extent actually cultivated. He accounts for the practice in Tanjore by referring to the fact that, when the Woloongoo system was introduced, the gross beriz of each village only was settled, the proportions in which the several fields contributed to make up that beriz being left unascertained. When therefore land is newly taken up for cultivation, it is assessed not according to its intrinsic value, but at the village average per valey ; and on the same principle, it has been supposed that if land, unfit for cultivation, were to be deducted from the dittum, a deduction from the beriz must be made also at the village average. The case is illustrated by an example quoted by the Collector in para. 39, and he there shows that if remission were granted on unfit lands on the principle above adverted to, it would be attended by a sacrifice of a greater amount of revenue than the occasion would demand. At the same time he objects to the retention of a rule which is unjust in its application, and proposes a course which would obviate the difficulty now experienced. He accordingly suggests that when land shall on examination be found to be unfit for cultivation, a proportionate deduction shall be made from the demand at one half the average rate of assessment.

26. The Board state that the principle contended for by the Collector has already been admitted as regards those villages which remained many years under Amauny, in consequence of the extent of unprofitable land which was included in the standard dittum ; and viewing the question brought forward by that officer as deserving consideration, they support his recommendation, with an expression of their opinion that the limit suggested will be sufficient to prevent the proposed rule being allowed to affect land other than that to which it is intended to apply. Under these circumstances, and as the limit of remitting half only of the average assessment of the village, on such lands as may be found unfit for cultivation, will, it is stated, remove the difficulties hitherto experienced, the Government assent to the adoption of the proposed rule.

Second crop tax on land on which no second crop can be raised.
Collector's report, para. 40.
Board's Proceedings, „ 60.

27. The Collector here describes a system obtaining in Woloongoo rented villages, and in those in which the gross beriz only has been fixed, under which land once cultivated with a second crop, becomes permanently liable to the second crop tax, notwithstanding that no such crop can for years together be raised on it. The Board point out that such a system must operate injuriously on the Government revenue, as well as unjustly on the Meerassidars, as the fear of being thus permanently saddled with an additional tax, must prevent the ryots from cultivating a second crop even in years when they might profitably do so ; and that thus all parties lose, and no useful object is gained. They therefore support the Collector's recommendation that land, now assessed as two crop, and which on enquiry may be found not capable of producing a second crop of paddy, may be relieved from extra cess, and that hereafter a teervah jasty shall be assessed on land, not entered as two crop land in the dittum, for those years only in which a second crop may be raised. The Government admit the impolicy of the present system, and they sanction the adoption of the Collector's proposal.

Remuneration to the reapers of crops harvested under Amauny.
Collector's report, para 41.
Board's Proceedings „ 61.

28. In this para. the Collector refers to another usage peculiar to Tanjore. The mode of giving remission for short produce in the Woloongoo rented villages, and in those in which a money assessment has been fixed, but not distributed on the fields, is to divide the actual crop between Government and the ryot, whenever it is considered to be less than 70 per cent. of the standard grain assessment ; the remuneration to the reapers being 4 per cent. on the grain actually measured. In bad years the produce is small, and of course a larger extent of land has to be reaped to obtain 100 cullums of grain, so that the remuneration to the reapers is wholly insufficient, and the difficulty of assembling them is great. The Collector proposes to apportion the remuneration to the extent of land reaped, and not to the produce of it ; the Board support his proposal, and the Government, admitting its justice, are pleased to sanction it.

Fish rents.

Collector's report paras. 42-43.
Board's Proceedings ,, 62-63.

	Rs.
* *Tanks and Channels...*	14,953.
Rivers.....	9,067.
	24,020.

29. These paras. refer to the fish rents in Tanjore, from which is derived an annual revenue of about 24,000 Rupees as shown in the margin.* The Collector recommends their abolition, first on the general principle that the Meerassidar having paid for the water to his land, should be allowed to take all that the water may produce, and should not be annoyed by strangers renting the fisheries within the limits of his farm; and secondly, on account of the great mischief done to the rivers and channels by the methods of taking fish adopted by the renters, as described in a letter† to his address by the late Civil Engineer of the Division, who considered the injury inflicted by those methods to outweigh the pecuniary benefits derived from the fisheries. The Collector also notices that while the sea fisheries, which can lead to no disputes and to no injurious results, remain wholly untaxed; the inland fisheries, from which both injury and dispute arise, are alone burdened with a tax. These reasons appear to Government to be sufficient so far as they are applicable to the channel and tank fisheries which are generally rented by the Meerassidars of the village, not so much for profit as to prevent the intrusion of strangers, and the annoyance occasioned thereby; and as these rents are in fact an addtion to the land tax imposed under another name, the Government are pleased to sanction their abolition at a sacrifice of revenue to the extent of Rupees 14,953 per annum. The river fisheries however are clearly the right of the State, and the Government do not consider it necessary to relinquish the revenue which is now derived from them. They are of opinion that these rents might be so regulated as to obviate the objections urged against them by the late Civil Engineer, and might, under proper arrangements, be made to aid in the protection of the banks which it is stated are subject to injury from them.

† *Dated 3d and enclosed in Collector's letter to Board, 8th March* 1855.

Back Yards.
Collector's report, para. 44.
Board's Proceedings, para. 64.

30. The question noticed by the Collector in this para. is one unconnected with the revenue, and relates to the comfort of the people. In consequence of there being no pasturage in Tanjore, all cattle are kept in the backyards of houses, where also is generally kept the stack of straw which is to feed the cattle throughout the year. The extent of rent free land now allowed is 40 Goontahs, inclusive of the site of the house; this the Collector represents to be insufficient, under the peculiar circumstances just stated, and he proposes to give 40 Goontahs for backyards, exclusive of the space occupied by the house. The proposition appears to be no more than is reasonable, and the Government authorize its being carried into effect in the case of all agricultural tax paying individuals; but they see no reason for extending the concession to the Cashawurgun class, or those unconnected with agriculture, as this class of people are exempt from every payment save a trifling house tax.

31. The items of revenue ordered to be discontinued in these proceedings amount in the aggregate to Rupees 66,011, as shown below. The Board will instruct the Collector to take measures for making the remissions generally known in his District.

	Rupees.
On 2d crop dry land in Paupanassum and Combaconum, - - - -	282
On 2d crop cultivation on dry land in Wooloongo rented villages, - -	2,742
Village poor Sotuntarums, - - -	22,318
Pagoda do. - - - - -	11,768
Brahmin do. - - - - -	11,429
Chuttrum do. - - - -	2,519
Tank and channel fish rents, - - -	14,953
	66,011

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

Copy in a Letter to Engd.
of 30th October 1857 No 39
Para 2.

18/10/29 II
22/9/39 IV

1 APR 1940

Spare Copy

Revenue 1857 Deptt.
Dy to Cons. 16th June

No 1052.

Extract from the Pro:
of the Board of Revenue

Dated 29th Augt. /56.

Extract from Do: Do. 28th May /58
C No 804 in 15 Items
Pro: of the Board of Revd 11 May /60
C No 829 in like:

No 576
11-6-1857

Reviewing the measures proposed by the Collector of Tanjore for modifying the Govt. Demand on the Mirasidars of his District.

No 13 @ 16

With an E. M. C
d/ 11th June /57 No 576.