

Revenue Department

minutes of consultations

16th June 1857

Back Numbers 17-18

Order no 577 dated 11th June 1857

G-41 - Sheets

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

No. 17. Read the following Extract from the Proceedings of the Board of Revenue; dated 23rd January 1857, No. 299.

* In Con. 16th December 1856.

† In Con. 20th January 1857.

Read again the following letters from the Collector of Nellore 26th November 1856, No. 246.*
From do. do. 3rd January 1857, No. 2.†

From Col. 24th Novr. in
C. 13th December 1855.

Pro. B. of Rev. 13th De-
cember 1855.

Mins. Cons. of Govt. 19th
Jany. 1856, No. 65, R. D.

Pro. Bd. of Rev. 25th Jany. 1856.

Mins. Cons. of Govt. 11th Febru-
ary 1856, No. 155, R. D.

To Government 21st Feby. 1856.

Mins. Cons. of Govt. 13th March
1856, No. 296, R. D.

In Minutes Consultation of Government under date the 19th April 1855, No. 451, the Government authorized certain reductions in the rates of assessment on Jareeb and Mooloom lands in the District of Nellore generally.

2. The sanction of Government was afterwards obtained for granting the same indulgence to other villages in the District, chiefly in the Sydapoor talook, which being rented, were originally excluded from its application. The number of these villages was 57. The extent of Jareeb and Mooloom land is Goortoos 472-3-13½, and the difference between the old and new rates Rs. 5,422-5-11.

3. But though the modified rate of assessment has thus been declared and the decrease thereby occasioned in the gross taxation on the land affected, ascertained, the actual amount of remission to be made by Government is not yet determined, owing to the settlement being made not with the ryots themselves but with renters. Mr. Elton expressly states that for this reason

From Col. 26th November 1856, para. 9.

In Cons. 16th December 1856.

From Collector 2d May, 1855.

In Cons. 31st do. "

From Col. 16th July "

In Cons. 26th do. "

"there has been no opportunity of actually applying the new Garden rates in detail direct with the individual ryots." On the new rates however being promulgated in the District generally in Fusly 1264, some of the ryots of the rented villages considering that they had a right to the same indulgence, withheld their Kists, which led to the renters seeking

remission, and to the claim of these villages being brought to notice and admitted in the general manner stated in the preceding para. The subject now under consideration is the remission to be made to the renters in consequence of this reduction of assessment to the ryots.

4. On the question being brought forward by the Acting Sub-Collector in charge at the end of Fusly 1264, the Board informed him that if some abatement seemed urgently required for that

Fusly, they would not object to a portion of the Government demand against the renters being suspended on their engaging to allow suitable remissions to the cultivators.

In consequence of this communication, the Acting Sub-Collector in charge suspended at that time a Balance of Rs. 1281-2-11 due for Fusly 1264 by the renters of 4 villages in the Sydapoor talook, in which the proportion of Jareeb was largest, and the ryots had chiefly withholden payment of Kists; and the claim of the ryots of all such villages, and of consequence the renters, to enjoy a similar remission for Fusly 1264, was afterwards admitted by the Board; the rate of assessment directed to be assumed as the basis of calculation being 25 per Goortoor.

	Rs.	A.	P.
Murlapoody.....	361	1	10
Commepaud.....	551	0	9
Goortinecharla	144	0	0
Panooburty	225	1	1

From Collector 3rd August 1855.

In Consultation 31st Dec. "

From Col. 16th September 1856.

In Cons. 22d October "

Board's Pro. 22d October "

பாடகாப்புப் பிரதி-1

செப்பைப்பவர் பெயர் **தி. ஸ்ரீராமசுந்தரன்**

செப்பைப்பவர்க்கு
எடுத்தக் கொள்ளப்ப
பட்ட நாள் **7/06**

செப்பைப்ப முடிந்த நாள் **11/06**

21/1/57
சாபார்க்கும்
முதல் மு. நி. பா. எ.
கையொப்பம்

21/1/57
சாபார்க்கும்
2-ம்-மு. நி. பா. எ.
கையொப்பம்

21/1/57
சுரேஷ்சுரி
உதவியாளர்
கையொப்பம்

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

5. Owing to the number of villages entitled to remission under these circumstances not being at once ascertained by the local authorities, there has been much correspondence on the subject, and the settlement of the question has been delayed. It now seems that including the balance of Rupees 1,228-13-3 suspended by the Acting Sub-Collector in charge, the total remission to the renters required for Fusly 1264 is Rupees 2,726-2-3 on 31 villages, of which 21 are in the Sydapoor talook and 10 in other parts of the District. For Fusly 1265 the remission required is Rupees 1,734-4-8.* In both years the actually loss of Revenue to Government will fall considerably short of the reduction of teerwa on the Jarceeb and Moolloom lands, which has been sanctioned, owing it is to be presumed, to all of them not having been cultivated, and to some of the villages having been re-let in Fusly 1265 after notification of the new rates. Including the decrease in the rents of Fusly 1265, the loss in that year is Rupees 2,078-4-1.

6. Before recommending to Government to sanction remissions as stated above, the Board deemed it their duty to assure themselves, as far as possible, that they would really reach the ryots. From the Collector's report dated the 3d Instant,† it appears that as all possible publicity has been given to the reductions, it may be confidently expected that this will be the case. The Board therefore resolve to request the sanction of Government for remitting to the holders of the rented villages in Fusly 1264 and Fusly 1265 the amounts entered in the margin, as suggested in para. 5 of his letter of the 3d January 1857,‡ require the renters in each case to produce receipts from the ryots to shew that the intended relief has been actually enjoyed by them.

7. The Board notice with satisfaction the circumstances stated in para. 7 of the Collector's last communication, viz. that in Sydapoor the rents for Fusly 1266 are only Rupees 689-5-6 below those of Fusly 1264 before the reduction of assessment, though the aggregate decrease in the garden assessment as sanctioned by Government in that talook is Rupees 4,786-10-5. This cannot but be regarded as a strong proof of the rapid increase of cultivation under a mitigated taxation.

(A true Extract.)

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

No. 18.

ORDER THEREON, No. 577; dated 11th June 1857.

* Para. 1. With their Proceedings, dated 19th March 1855, No. 741, the Board of Revenue submitted for the information and approval of Government, their final modifications of the proposals of the Acting Collector of Nellore, for giving temporary relief to the holders of garden lands in the unsurveyed portion of that District, i. e. the whole of it, with the exception of eighty six villages. The new arrangements consisted in abolishing the distinctive terms Moolloom§ and Jarceeb, and adopting that of Baghayet, to include the whole of the garden lands; and reducing the large number of rates, which had up to that time been in force, to four. The Government in Extract Minutes Consultation 19th April 1855, No. 451, approved of the change, except that they deemed it advisable to direct the addition of a fifth class: they also concurred with the Board, in exempting wells, dug at the ryot's expense, from any demand for Fussul jausty, even though they had been dug previously to the date of the order, granting exemption to such wells as might be subsequently dug; and lastly, they remarked that a material

reduction of the exorbitant Baghayet rates, was urgently required in the surveyed villages; as well as a large diminution of the number of rates.

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

2. The surveyed villages are the 86 referred to in the former part of the preceding paragraph. In these villages the system of settlement fixed after the cession of the Carnatic in 1801 by the first Collector Mr. Travers, was revised by Mr. E. Smalley about the year 1827. The re-arrangement of the garden assessment of this portion of the District, was considered in a letter from the Acting Collector dated 25th April 1855, and laid before Government in the Board's Proceedings of the 26th May following. The Acting Collector's scheme was modified by the Board, and the arrangement suggested by them instead, was, with some trifling exceptions, approved and confirmed by Government, in Extract Minutes Consultation 11th June 1855, No. 703.

3. In his letter of the 22d November 1855, the Collector reported that there were yet 57 villages, in which the new garden rates above authorized remained to be introduced. These were the 52 villages of the Sydapoor Zemindary, and five Shrotriem villages which had fallen in to Government in other parts of the District. The Sydapoor Zemindary was purchased by the Government for arrears of Peishchush in the year 1841; it was afterwards called the Sydapoor talook, and as the climate of the talook was extremely unhealthy, and liberal measures were requisite to induce the ryots to clear the jungle, the then Principal Collector recommended to the Board, that an amany settlement should be had recourse to for some years; the Board however appear finally to have directed the renting out of such villages, as should be "eligibly" offered for, and the retention of the rest under amany. The Collector, adverting in his letter of the 22d November 1855, to the system in force in respect to the Sydapoor villages, states that, in the absence of a fixed money assessment on the lands, the villages are either rented out for terms of years; or, in the absence of suitable offers, are settled under amany or a division of the produce; and that hence, the number of villages under rent varies annually. The Shrotriem villages being also without a fixed money assessment, are, he says, dealt with precisely in the same manner. The assessment of the garden lands of these villages, both under the renting and amany system, is shewn in this letter to amount to Rupees 12,744-1-1; while according to the new rates sanctioned for the rest of the District, the amount would be Rupees 7,321-11-2, exhibiting a difference of Rupees 5,422-5-11, or 42½ per cent., in favor of the ryot. The Board authorized the Collector to carry out these reductions.

4. From the papers laid before Government with the Board's Proceedings of the 23d January 1857, it appears that the Collector has had no opportunity of actually applying the new garden rates in detail, direct with the individual ryot in these villages, owing to the settlements being made, not with the ryots themselves, but with the renters. It is stated that on the new rates being promulgated in the District generally in Fusly 1264, some of the ryots of the villages under rent in that year, considering themselves entitled to the same indulgence, withheld their payments to the renters; and as this proceeding led in turn to a demand of remission on the part of the renters, the question has arisen as to the remission to be made to the latter, in consequence of the reduction of assessment to the ryots.

5. The Board of Revenue, on the application of the Collector, permitted a portion of the Government demand against the renters for Fusly 1264, to be suspended, on their engaging to allow suitable remissions to the cultivators. On this authority the suspension of the sum of Rupees 1,281-2-11* due for Fusly 1264 by the renters of 4 villages in the Sydapoor talook, was ordered; but the sum actually suspended, appears from the Collector's later Statements, to have been Rupees 1,228-13-3.† It would however seem from the subsequent part of the Board's report, that these four were not the only villages entitled to remission; but that there were several others, the state of which the local authorities had failed to ascertain. After much correspondence on the subject, it is now shewn that remission is due to the renters of Fusly 1264, for 31 villages, to the amount of Rupees 2,726-2-3, inclusive of the above mentioned sum of

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

Rupees 1,229-13-3; and that for Fusly 1265, similar remission is due for 25 villages, to the extent of Rupees 1,734-4-8.

6. The Board state that the 31 villages, for which remission is claimed by the renters for Fusly 1264, are situated chiefly in the Sydapoor talook, viz. 21 in that talook and 10 in other parts of the District; thus leading to the inference, that the question of remission discussed in their Proceedings is not confined to the 52 villages of the Sydapoor talook and 5 Shrotriern villages, but extends to other parts of the District beyond the range of these 57 villages. The Government do not find among the papers submitted, any thing to corroborate the statement of the above 10 villages being in other parts of the District; they rather think from the mode in which the Collector's Statements of the 16th September and 26th November 1856, have been constructed, that the 31 villages are, with three exceptions, all in the Sydapoor talook.

7. The amount to be remitted to the renters for the two Fuslies, as given in the correspondence submitted by the Board, is shewn below.

For Fusly 1264.		Rs.	A.	P.
Difference between the old Jareeb and new rates of assessment,	2,226	5	5	
Teerwah Jausty,	417	15	4	
Do. for Jareeb crops, raised on Mooloom lands in the village of Pennoburty,	81	13	6	
Total for Fusly 1264 Rupees...	2,726	2	3	

For Fusly 1265.		Rs.	A.	P.
Difference between the former and present rates on Mooloom lands, ...	1,114	4	0	
Do. do. on Jareeb lands, ...	219	11	7	
Teerwah jausty,	400	5	1	
Total for Fusly 1265 Rupees...	1,734	4	8	
Total for the two years...	4,460	6	11	

8. The Collector reports that all possible publicity has been given to the reductions previously sanctioned; and the Board express in consequence, the confident hope that any reductions granted in the rented villages to the renters, will really reach the ryots. Under this assurance, the Right Honorable the Governor in Council is pleased to accede to the Board's recommendation, and to grant authority for the remission to the holders of the rented villages, of the sums due for fuslies 1264 and 1265, amounting as shewn above to Rupees (4,460-6-11) four thousand, four hundred and sixty, annas six and pice eleven. This sanction is granted on the understanding that, as proposed by the Collector, the renters will be required to produce receipts from the ryots, in proof of the intended relief having actually reached them.

9. The Board observe that the loss of revenue to Government by this remission, is considerably short of the reduction of teerwa sanctioned on these garden lands; and that this is probably owing to the whole of them not having been cultivated, and to some of the villages enabled in the absence of any figured Statement, to comprehend the precise extent, in which the loss by the remission has fallen short of the authorized reduction of assessment; and cannot therefore express any opinion on this portion of the subject; but they would be glad to have such a Statement, and desire that the Collector may be called upon to furnish one.

10. In the concluding para. of their proceedings, the Board notice "as a strong proof of the rapid increase of cultivation under a mitigated taxation," that although the reductions to the ryots in the Sydapoor talook amounted to Rupees 4,786-10-5, the rents for 1266 are only 689 Rupees below those of fusly 1264, or before the reductions were authorized. The Government entirely concur in the view the Board have taken of the subject.

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

N^o 290

Extract from the Proceedings of the Board of Revenue dated 23rd January 1857.

Read again the following letter:

In Cons. 16th Dec 1856. From the Collector of Madras 26th November 1856, N^o 266.

In Cons. 20th Jan 1857. From do. do. 3rd January 1857, N^o 2.

In Minutes Consultation of Government

under date the 19th Feb 1855, N^o 451, the Government authorized certain reductions in the rates of assessment on Jareeb and Mooloom lands in the District of Madras generally.

2. The sanction of Government was afterwards obtained for granting the same indulgence to other villages in the District, chiefly in the Sydapoor Talook, which having rented, were originally excluded from its application. The number of these villages was 54. The rate of Jareeb and Mooloom land is 1/2 - 3 - 10/16 and the difference between the old and new rates 5/12 - 5 - 11.

3. But though the modified rate of assessment has thus been declared and the decrease thereby occasioned in the gross taxation on the land appears ascertained, the actual amount of remission to be made by Government is not yet determined, owing to the settlement being made not with the ryots themselves but with the renters. Mr. Elton expressly states that "for this reason there has been no opportunity of actually applying the new Government rates."

In Cons. 20th Jan 1857.

Para 9.
In Cons. 16th Dec 1856.

"rates in detail must with the individual Ryots."
On the new Rates however being promulgated in the District generally in July 1864, some of the Ryots of the Rente villages considering that they had a right to the same indulgence, withheld their Rents, which led to the Rentes seeking remission, and to the claim of those villages being brought to notice and admitted in the general manner stated in the preceding Para. The subject now under consideration is the remission to be made to the Rentes in consequence of this reduction of assessment to the Ryots.

4. On the question being brought forward by the Acting Sub Collector in Charge at the end of July 1864, the Board informed him that if some abatement seemed urgently required for that July, they would not object to a portion of the Government demand against the Rentes being suspended on their engaging to allow suitable remissions to the cultivators. In consequence of this communication the Acting Sub Collector in Charge suspended at that time a Balance of Rs. 2. 11 annas for July 1864 by the Rentes of 4 villages in the Sydapoor Talook, in which the proportion of Sarab was largest, and the Ryots had chiefly withheld payment of Rents; and the claim of the Ryots of all such villages, and of consequence the Rentes, to enjoy a similar remission for July 1864, was afterwards admitted by the Board. the rate of

From Coll. 29th Aug 1865
In Coll. 3rd Dec 1865
In Coll. 3rd Dec 1865

Extd. from the Dec of Coll. of Nov 26th July 1865 p.

Marlapoor 541
Commampana 551
Koonimichikula 126
Pancebatta 225

From Coll. 3rd Aug 1865
In Coll. 3rd Dec 1865

From Coll. 3rd Aug 1865
In Coll. 3rd Dec 1865

assessment

assessment directed to be assumed as the basis of calculation being 25 per Coorthe.

5. Owing to the number of villages entitled to remission under these circumstances not being at once ascertained by the local authorities, there has been much correspondence on the subject, and the settlement of the question has been delayed. It now seems that including the balance of Rs. 1228-15-3 suspended by the Acting Sub Collector in charge, the total remission to the Rentes required for July 1864 is Rs. 2726-2-3 on 31 villages, of which 21 are in the Sydapoor Talook and 10 in other parts of the District. For July 1865 the remission required is Rs. 1708-15-8. In both years the actual loss of Revenue to Government will fall considerably short of the reduction of tax on the Sarab and Pancebatta lands, which has been sanctioned, owing, it is to be presumed, to all of them not having been cultivated, and to some of the villages having been pre-let in 1865 after notification of the new Rates. Including the decrease in the Rents of July 1865 the loss in that year is Rs. 2078-15-1.

6. Before recommending to Government intimation remissions as stated above, the Board deemed it their duty to assure themselves, as far as possible, that they would really reach the Ryots. From the Collector's report dated the 3rd instant, it appears that as all possible publicity has been given to the reductions, it may be confidently expected that this will be the case. The Board therefore resolved to request

Stat. 14th in Coll. 26th Nov.
In Coll. 16th Dec 1865
Coll. 3rd in Coll. 26th Jan 1866
Para 6

Stat. 14th in Coll. 26th Nov.
In Coll. 16th Dec 1865

In Para 12.

In Coll. 3rd Aug 1865
In Coll. 3rd Dec 1865

reference

the sanction of Government for permitting to the holders
of the rented villages in July 1264 and July 1265 the
amounts entered in the margin, on the understanding
that the Collector will, as suggested in Para 5 of his
letter of the 3rd January 1857, require the Renters in
each case to produce receipts from the Ryots to show
that the intended relief has been actually enjoyed by
them.

21. as
July 1264 - 2726-2-3
July 1265 - 1734-4-8

In Co. 20th Aug 1857

7. The Board notice with satisfaction the cir-
cumstances stated in Para 7 of the Collector's last com-
munication, viz. that in Sydapoor the Ryots for
July 1266 are only 689-5-6 below those of July 1264
before the reduction of assessments, though the
aggregate decrease in the Gondar Assessment as
sanctioned by Government is that of 1857-58 is 11-2.
This cannot but be regarded as a strong proof
of the rapid increase of cultivation under a
mitigated taxation.

3rd Jan 1857
In Co. 20th Aug

(Attn Contract)

J. A. Linn
Acting Secretary

To

J. D. Boulden Esq.

Secretary to Government,

Revenue Department,

N^o 1903.

Extract from the Proceedings of the Board of
Revenue dated 26th July 1835.

Read letter from the Acting

July 1855.

(Here enter N^o 137.)

Ch. Herndon

Sec. 1. 24 April 1855 19.20-21
 " " 25 " " " 19.18
 " " 12 May 1855 19.52
 " " 18 " " " 10.19

Nov 1857
No. 107

Extract from the
Proceedings of the
House of Commons

(Index 23)
 Nov 24 } Jan 4 1834

11. *Enallagma cyathigerum* 9/10-240
 12. *Enallagma cyathigerum* 9/10-240
 13. *Enallagma cyathigerum* 9/10-240

[illegible]

does not appear to have attracted the notice
of the Board?

The above remark is erroneous
and uncalled for. Mr. Ratliff's letter
showed that in the rented villages there
is no Suram assessment, and the princi-
pal purpose was to place the garden lands
in the rented and the Government Villages
hereafter on an equal footing. Mr. Ratliff
did indeed ask if any reduction should be
made to the renters in the current Fushy
in order that they might extend some
indulgence to the Ryots, but Mr. Ratliff
entered into no details to show the ne-
cessity for such a measure or the manner
in which it was to be carried out. He
was therefore instructed to lay some dis-
tinct propositions before the Board and
up to the present time this has not been
done.

Without information and data

to

to show the terms on which the Ryots
hold their garden lands in the rented villages
it is clearly out of the Board's power to
give any orders for altering the present
system. If some abatement appears ur-
gently required for the past Fushy the
Board will not object to a position of
the Government demand against the renters
being suspended on their engaging to allow a
suitable remission to the cultivators of garden
lands, but in this case information must
be laid before the Board to explain the
necessity of the measure, the amount
of revenue so suspended and the com-
parative position of the garden cultivators on
the rented and the Government Villages.

If the Officer in Charge of the
District does not see cause to assume this
responsibility he must afford the renters
the usual legal aid in realizing the
arrears due to them, as the Board can-
not support Ryots in refusing to pay
them.

Reference

their dues under what appears to be a
sharing system, or divisions of the pro-
duce, because Government has seen fit
to lower the money rates in other Villages
where a Surrun assessment prevails.

The Board hope to receive
an early report on the arrangements now
necessary for introducing the revised rates
of garden assessment into the rented
Villages.

(Above Extract)

Signed G. S. Forbes.
Acting Secretary.

To
The Acting Sub Collector
in charge of
Mellore.

Extract

N^o 3324.

Extract from the Proceedings of the Board of
Revenue dated 22nd October 1855.

Read letter from the Collector
of Mellore dated 16th September 1855, submitting
for the orders of the Board, the circumstances
connected with the claims of the Renters of
some of the Sydapoor Villages of the Dis-
trict for remission on Garden (Sareeb) lands.
(Here enter N^o 198.)

The case of the renters of the
Government Villages in the Sydapoor Talook
of Mellore was brought under the Board's
consideration by the Acting Collector Mr. in
Subcons. 31st May 1855. Pattiff in his letter dated 2nd May 1855.
But the information afforded was too
general, and the Board called for a distinct
proposition from the local officer. The Acting
Sub Collector in charge, Mr. Minchin, re-
opened the question but without meeting the
Board's requisition. He was therefore called
upon to supply the information required,

and the Board expressed their readiness to suspend a portion of the Renters due to Government, if the necessity of such an abatement was established and the Renters engaged to grant similar reductions to the Cultivators of Garden lands in those Villages.

In his letter of 3rd August 1855 the Collector Enq. 3rd Aug 1855.

Mr. Elton explained the case more fully advocated the claim of the garden Cultivators in the Rented Villages to participate in the liberal advantages already conferred on such Ryots in the Government Villages and reported that Mr. Minchin, acting on the Board's Proceedings of 26th July preceding, had suspended a portion of the Renters' Rents in certain Villages.

Mr. Elton's proposition was restricted to 4 Villages and the reduction was to be granted on a calculation fixing 21 Rupees per Goorah for Mooloom and Sareeb lands. The Board demurred to this rate and finally in their Proceedings 31st August 1855 they

Mr. Elton's
Commis. pmt.
Goslon. col. alab.
Pano. lury.

they instructed the Collector to calculate what loss the Renters of those 4 Villages would sustain by collecting Sareeb in July 12th from the parties then in arrears at 25 Rupees per Goorah for Sareeb and Mooloom, and to suspend the collection of an equivalent portion of their rents for July 12th on their engaging to limit their demand on their Ryots to that rate. Mr. Elton was also requested to report on the introduction of the new Garden rates in all the rented Villages.

The latter information was furnished by Mr. Elton in his letter of 22nd November 1855, and the revised Garden rates involving a reduction of Rupees 5.4.22 or 42 1/2 per Cent were authorized by the Board for July 12th and ultimately confirmed by Government in regard to all the rented Villages of the District.

Subs. 13th Dec. 1855.
+ R. 20. 5
15. 10
9. 8.
1. 11.

Ex. Mini. Cons. 19th Jan. 1856
" 11th Feb. " 1856
" 13th March " 1856

The amount allowed to remain uncollected from the renters of the 4 Villages above

21-2
whose names does not appear to have been
separately reported to the Board, their orders
having been simply to the effect that the
Collection should be suspended and the
sum recommended to be written off in
the Settlement report.

3. The Collector now states that
the Ryots of certain other Villages in the
Lydaipoor Talook claim a similar indulgence
and have withheld a portion of their
Rents for July 1268 as a set off against
the remission to which they conceive them-
selves entitled equally with those to whom
it has been already conceded.

4. The Board concur with the
Collector that this claim is equally
well founded and they will be prepared
to support it - but they wish further in-
formation on the following points.

1. The Villages in regard to which
the present application is made are 21
in number, and of these 2 were included
in

* 18 in Lydaipoor
5 in other Talooks

17th 20th and 21st

10
G-11
in the former report. There are however
53 Villages altogether and the Board wish
to know, whether the claims, if any, of the
remaining Villages have been considered
and in what manner the Collector proposes
dealing with them. The circumstances
under which the 2 Villages above referred
to appear again in this Statement should also
be explained.

II. The Board wish to know, whether any
indulgence was conceded to others than parties
interested to the Ryots in July 1268. If
the remission was not general, so far as
all paying more than 25 Rupees per
Goswar were concerned, but limited only to
defaulters, the Board presume that further
claims will be advanced sooner or later
by those who received no remission on
that occasion.

III. The amount already suspended
will be shown in the Collector's reply, in order
that the entire remissions may be seen at a
glance.

The Board presume that

the
difference

the new garden rates have been applied
from July 1265 inclusive and that the
remissions now specially recommended
and based on a rate of 25 Rupees per
Gowder are limited to the demand of
July 1264.

(Above Contract)

Signed/ S. D. Siva
Acting Secretary.

To J. B. Elton Esq.
Collector of Madras.

(True Copies)

S. D. Siva
Acting Secretary.

Comptroller

J. Boyle

G-12

Copy of the

10/11

Conclusion
the contract from the 13th
of the 13th of the 13th of
the 13th of the 13th of

Date 23rd January 1857.
of 290

10/11/57

Copy of the
to the 13th of the 13th of
of the 13th of the 13th of
Copy of the 13th of the 13th of
to the 13th of the 13th of
22nd October 1856.

10 January 1857

Memorandum

In Para 13 of Mr. Elton's letter to the Board of Revenue dated 17th May 1856, enclosed in the Proceedings of the Board of Revenue to Government N^o 386 of 2^d April 1857, the following sentence occurs:

"The first 15 classes which the Board have excluded as exceptions apparently because each of them affects but a small portion of Land & comprize in the aggregate 2,468 Gortas bearing an assessment of Rupees 1,28,648." On inspecting the 2 statements enclosed in Mr. Elton's letter, it would appear that the aggregate of the assessment on the first 15 classes of the wet land in the Pymash Villages and Mr. Travers's and Smalley's Villages together as there given is far less than this amount, the extent of land would appear to be more nearly what is given. The Acting

2468
2468
1857
5758

A. N^o 1
and
A. N^o 2

suggested that either the difference

Acting Secretary to Government has the honor to request that the Secretary to the Board of Revenue will explain this point after communicating if necessary with the collector of Nellore.

Fort Saint George, } (Signed) H. Forbes.
15th May 1857. } As Secretary to Govt.

To.
The Secretary to the Board
of Revenue -

Memorandum

In Secret Minutes
consultative 3rd July 1855
No 893, the Government passed
orders upon the proposals
made by Messrs Elton
and Ratliff, the Collector
and Acting Collector of
Nellore, for the "immediate
and temporary modification
of the assessment
on the wet and dry lands
in the district." The Collector
suggested that either the
difference

the difference between the current
prices and the standard
of remuneration rate, should
be remitted, involving
sacrifice of Rupees 3,30,000.
That 1/2 of the assess-
ment all round should
be foregone, at a loss of
2,60,000; while Mr. Ratiff
proposed to reduce the
Government share from
51 1/2 to 50 per cent of the
gross produce, and to
commute this reduced
share at the average prices
of the preceding years
which was equivalent
to a gross remission of
Rupees 3,37,000. The Board
considered that the in-
formation supplied
was

Earlier parts of the memorandum
refer to the general history of
the apportionment and it is in
paragraphs 18, 19, 20, 22 and 23
that will be found the
arguments against reduction.

was too defective to jus-
tify a recommendation
as to the irrigated rates,
but they advocated a
reduction of 28 1/3 per
cent on Mr. Frewer's as-
sessment, 33 1/3 on Mr.
Smalley's rates, and
9 per cent in Woodagherry,
involving a sacrifice
of 1,30,000 Rupees. On this
subject the Government
will perhaps be so good
as to refer to Mr. Bourdillon's
Memorandum of the 1st
of June 1855, and the Minutes
of the Right Honourable
the Government and the
Honourable Sir H. Montgomery,
which accompany this
Memorandum.

Government

3 Government land. The Mr. Travers' settlement obtained in 127 Villages, Mr. Smalley's in 110. The rates in 389. 86 are surveyed and partly rounded and partly in order in many. In Woodrangers, are by the Refree in Mr. Travers Villages.

In Para 2^d of the same order, Government is requested the Board to obtain and submit, both for the irrigated and unirrigated land, a statement shewing the Ayaunt, cultivation, and waste, of the land, and its apportionment. The Board were at the same time requested to state their

their opinion whether it
would be better to adhere
to the resolution as
authorized, which was
open to objection in that
it perpetuated the multi-
tude of roads existing
in the District, or whether
a complete measure based
on the forthcoming in-
formation should be
substituted.

3 The objections to
sanctioning the reversion
of the irrigated Apepment,
on the first occasion were
(1st) the scanty information
afforded regarding produce
and price, and (2^d) the want
of evidence shewing that
the occupation of land had
fallen

fallen off, and advertising
to the large extent of
Cocoa Cultivation in
the District, it was pro-
bable, Government thought,
that the demand on the
Ryots was not excessive.
On the 19th letter of 19th May
1854 Mr. Elton submitted
to the Board the state-
ments called for, and
replied to the objections
of Government.

The first point
noticed by Mr. Elton is
regarding produce. He
gives Extracts from letters
of former Collectors to
show that the returns
were carefully taken
when the agreement was
fixed

Pages 46.

fixed - Mr. Travers's rates
were tested in good instances
by ascertaining the actu-
al quantity of produce on
a certain extent of land
selected for the purpose.
The results confirmed
the general justice of
the rates; but, where the
actual produce did not
come up to the assumed
quantity, little or no
abatement was made.
Mr. Stanhouse
considered that the rates
were accurate as far as
the quantity of grain
assumed to be produced
from a given quantity
of seed went; but he con-
sidered that Mr. Smalley
erred

make up for such
depreciation.

In Paragraph 35
of his letter, Mr. Elton
notifies various points
in support of his
argument in favor
of a reduction. Be-
fore the reductions
were made in
South Arcot, the
highest rate on
single crop wet
land was Rupees
15 ³/₄ a Cawny, where-
as the assessment
borne by the 15th Class
in Nellore is Rupees
18. In the Tripunthy
Talook of North Arcot,
the wet land was
assessed.

There is some error in this
calculation, as although
the figures are thus given
in the collector's letter they
are not supported by the
Statements A1 and 2 which
it encloses - explanation was
called for, and it is said that
the calculation was taken
from a report by Mr. Trauers
dated 25th July 1885, but that
material alterations were
subsequently made by Mr.
Smalley in the class, extent
and assessment of many lands,
notwithstanding these
alterations however it is
shown in Statements A1 and
2 that out of an original
of 5,508 Cawnies in the
first 15th Class, 3,553 Cawnies
are waste or 65 per cent.

Para 14

* Ch. 8-8-11

assessed at 19 ³/₄ Rupees,
and on this a reduction
of 30 per cent was grant-
ed. The first 15th Class
in Nellore contain
5,758 ³/₄ Cawnies assessed
at Rupees 138, 648 ranging
from Rupees 15-2-10 to Rupees 36-2-5 and
averaging 23-11 a Cawny.
~~The highest rate in~~
~~South Arcot before~~
~~the reduction was~~
~~Rupees 15-12.~~

The Mukhta, or ^{rates} those
introduced by Mr. Smalley,
average Rupees 8-7-9
a Cawny. This is near-
ly equal, Mr. Elton re-
marks, to the average
of the single crop land
in the Hoosoor Talook
of South Arcot which were
admitted

admitted to have been
 indubitably over as-
 sessed. It is also more
 than the average in
 Chinglet (6-13-3),
 or in the Sheally Talook
 of Tanjore (6-3-0). In
 Mr Bourdillon's report
 on the assessment of North
 Arcot, 10 Rupees a Cawney
 for wet land, was said
 to be the highest rate that
 should be allowed, and in this
 the Board and the Court
 concurred. Now in Etelore
 we pay more than 43 per cent of the
 entire wet Ryasent is charged
 with rates exceeding this max-
 imum.

Para 15.

8 The rates are shown to
 be unduly high, and to oper-
 ate directly in keeping
 the best lands
 out

Para 16.

out of cultivation, by the
 fact that the percentage
 of waste on the Ryasent
 diminishes as the assess-
 ment diminishes, or in other
 words the cultivation
 varies inversely with
 the rates of assessment.
 This is shown in the
 following table, taken
 from para 16 of the Col-
 lector's report of 17th
 May 1856.

	Percentage upon Ryasent of cul- tivation.	Percentage upon Ryasent of waste
1 st group of 50 rates.	Rs. 47-11-9	Rs. 52-4-3
2 nd do do	54-2-9	45-13-3
3 rd do do	54-8-6	45-7-6
4 th do do	58-8-9	41-7-3
5 th do do	59-3-4	40-13-0
6 th do do	59-0-10	40-15-2
7 th do do	60-14-6	39-1-6
8 th do do	63-8-9	36-7-3
9 th do of 33 do	64-5-10	35-10-2

on

On lands bearing the highest rate of assessment the waste is 52 and 45 per cent while it is 39 and 35 per cent on the lowest assessed fields. In some villages the highest classed lands are relinquished altogether as shown below.

52 on the 1st group of 50 rates.
45 on the 2nd do do.
39 & 35 on the 2 lowest groups of rates.

Colls para 16
Board's Pro: 9
Statement: F.C.

Name of Village	Ayacut	Cultivation	Waste
Shrinipattam	221 15 9	102 10 1	112 15 8
Cothar	648 " "	" " "	648 " "
Looscor	2240 15 9	" " "	2240 15 9
Pandoor	1793 10 3	" " "	2240 15 9
Chittalur	2091 12 6	" " "	1778 10 3
Kansoor	221 4 3	" " "	2091 12 6
Samarapully	233 11 9	" " "	221 4 3
Cholicendab	246 " "	" " "	233 11 9
Chajerta	44 8 10	" " "	246 " "
Uthalapand	126 " "	" " "	44 8 10
Vatapurla	206 " 5	" " "	126 " "
Pottapollam	118 12 9	" " "	206 " 5
Punchasoor	754 14 " "	" " "	118 12 9
	840 " 10	" " "	754 14 " "
			840 " 10

and the total extent of land occupied is less than it was many years ago

ago as hereunder shown.
Land in occupation in - 1257 - 104,222

(Vide Stat G)
Average of the last 10 years from July 55 to July 64 after the incorporation of Wooded land as well as poor in the by 49751 which added 14090 Goats to the previous Ayacut - 112710.

1232 - 112,162
1234 - 106,781
1236 - 105,086
1245 - 108,586.

Land - assessment
Goats - 53245 - 1069423
Ayacut - 28840 - 569439
Cultivation - 24404 - 499784.
Waste -

In wet land the waste is 47% on the Ayacut, and 60% on the dry land.

Land - assessment
Goats - 183420 - 981346
Ayacut - 68391 - 390207
Cultivation - 115029 - 591139
Waste -

the above are all points noticed in para 19 of Mr. Power.

dillon's Memorandum as those on which information had not been supplied in the Collector's former application for re-mission.

In Para 10 the Board state that fraudulent

15-20
fraudulent alteration, of
Taxes has in some
degree alleviated the
hardships of a burden
some assessment. but
not so as to remove
the pressure which is
shown to exist. Mr.
Bilton is of opinion
that, as the extent
of Enam land cul-
tivated by the Ryots
of Government is in
fact inconsiderable,
it should have no
weight in diminishing
the Ryots claim to
remission. It
appears that the
whole Enam cultiva-
ble area is 3,07,123 acres
and

G-22 21
about three quarters of
and that it is cultivated by
individuals and Government
Ryots in ^{the} proportion of 5 to 1. This
point is referred to in para 22
of Mr. Gourdillon's Memorandum
but it may perhaps be ques-
tioned if in regulating the
land assessment, a ryot's
private property in Enam
land can more legitimately
be taken into account, than
his property in Government
land. The land should bear
an assessment according to its
value, and not according to
the private means of the man
who holds it.

12. Up to the last 3 or
years the price of paddy
has steadily declined. It has
only been equal to, or above
the commutation rates
in 16 out of the 43 years
preceding, namely 1263 of the
last

9
last 3 years are not taken
into account) and the
years of crops are for the
most part, the Board think
exceptional. The ordinary
price has generally been 10
or 12 per cent below, and
in 1262-3 was 2.5 per cent
below the Settlement Stand-
ard. Now the proportion
of the gross produce taken
from the Ryots is 51 1/2 per
cent. this has been aug-
mented, by low prices, and
great pressure on the Ryots
has been the consequence.

" " because the causes of the increase
in them are wholly exceptional in
Board's Proceedings para 11.

10
Though Mr. Frowers
was right in his idea as
to the return to be expected
from a given quantity of seed
sown, yet as above mentioned,
he affirmed the quantity
of seed necessary, at

Q-23 23
at too high a figure, and
in consequence, his demand
upon the Ryots is excessive.
The error was perpetuated by
Mr. Smalley in his Mukta
Settlement.

11. Considering there-
fore the above facts regard-
ing produce and price, the
bearing of the assessment on
the agricultural classes, and
that a large extent of good
land is waste, the Board
are decidedly of opinion so
that some reduction of the
assessment of irrigated lands
is called for, and they proceed
to notice Mr. Elton's amended
proposals for reducing the
assessment, which are based
on the statement of present
cultivation, and waste, as
called for by Government,
and

B² Para 15

Coleridge 33 & 49.

and are intended to supersede the reductions already sanctioned by a larger measure of relief, involving, in fact, a reduction of ^{Rupies} 5,21,272 or One quarter of the assessment on the entire Cultivable area of the District, or 2,39,802 on the Cultivation of ^{Rupies} Fensly 1262, being 25 per cent on that cultivation, 21 per cent on the irrigated, and 30 on the unirrigated lands. Mr. Elliott's Scheme reduced the 488 Wet, and 426 Dry rates, to six for each description of cultivation. The proposed rates were as follows.

Existing rates from $\frac{1}{4}$ to 1 to Rupees 32-00 per Gortoo

To be reduced to Rs 30.

From Rs 31-10-11 to Rs 26-0-0 = 25

From " 26-0-0 to Rs 22-0-0 = 20

From

* Nearly ^{Commis} 2% = 1 Gortoo

From Rs 21-12-8 to Rs 16-0-0 = 15

From Rs 15-12-6 to Rs 11-0-2 = 10

From Rs 11-0-0 to Rs 6-0-0 = 5

B^d Memo 17

But the Board perceived that the proposed reduction would be very unequal. Holders of land at Rupees 32 per Gortoo, would enjoy a reduction of $6\frac{3}{4}$ per cent, while the land assessed at Rupees 31-10-11, would obtain a diminution of the demand to the extent of 21 per cent; the Board therefore pointed out these and other objections to the Collector, as some of the rates were so low, as to make it so probable that the lands bearing them ought not to have been assessed at all (and directed him

By Pro. Secy of Rev. to Mr. Elliot
27 Oct 1856.

him to consider whether it
would not be better to
revise the existing assess-
ment with reference to a
scale of rates previously
fixed, deciding in communi-
cation with the Ryots, in
respecting the exigencies
of each occasion. It was
also pointed out to the
Collector, that the rates should
not descend too low.

The common
main feature of Mr. Elton's
and the Board's plans are
the same, viz a limited
number of rates, in the
application of the rates the
difference is important.

In Mr. Elton's scheme, the
rate is adjusted without
reference to the exigency in
each case, in the Board's
plan the requirements

of

of each case are specially
considered in communi-
cation with the
Ryots.

17. Mr. Elton's letter
of 20th December 1856
is a reply to this last
order of the Board.
He expresses his in-
tention of preparing
for submission to
Government, the
accounts of a few
villages in accordance
with the Board's scheme,
but he wishes for
an immediate spe-
cific measure of
relief for the irrigated
lands, viz that all
rates above Rupees

7-9-7 per. Acres shall
be reduced to that
amount, and that
on the whole of the
other rates, a deduction
of 8 Annas in the
Rupee, or $13\frac{1}{4}$ per cent,
shall be made. This
will involve a loss
of Rupees 11,500 on
the cultivation of Juty
1262. The Board are
of opinion that no
reduction should be
allowed on rates
below Rupees 8-4 per
acre, and that 8 Annas
be taken for the re-
missions on the higher
rates between Rupees
30 and Rupees 10 a
Gortoo

square feet
Acres — 43560.
Gortoo — 133200.
Cawny 57600.

130,680

B. V. P. 19

Gortoo, and 2 Annas
in the Rupee for the
lower ones, their
meaning apparently
being that the greater
reduction should be
applied to the rates
more nearly approach-
ing 30 Rupees a
Gortoo, and the
less to the rates
which are nearer
10 Rupees, but the
Board do not state
where they would
draw the line. All
rates to be multiples
of a quarter of a
rupee. These arrange-
ments are intended
for the irrigated
rates

rated alone, and to con-
tinue in force, if
approved, like the
rates already sanc-
tioned for the irri-
gated lands, till su-
perseded by a more
complete measure.

18. The orders of
Government are there-
fore requested as to
whether this proposition,
as modified by the
Board, shall be adopted
according to Mr. Elton's
wishes from the com-
mencement of July
1267.

Or whether Mr. Elton's
scheme of reduction
which embraces
both

Q. 27 27
both irrigated and
unirrigated lands
shall be carried
out as enunciated
in his letter of
May 17,
or whether the Board
modification of
Mr. Elton's plan
i.e. making the
revision in com-
munication with
the Dyots shall be
proceeded with.
or whether further
enquiry shall be
instituted with a
view to substituting
a scheme for the
relief of the irri-
gated lands, other
than

then the measures of
relief already ac-
corded, which perpe-
trates the multi-
plicity of rates.

19 Adverting
to the probably in-
expensive organization
of the Survey Establish-
ment, it is questionable
if it be worth while
to entrust upon the
Collector's Establish-
ment the trouble
of prosecuting the
minute enquiries
necessary to carry
out the Board's in-
dication of Mr.
Elton's plan or the
third of the four
propositions

propositions made
in the preceding pa-
ragraph. It appears
that the plan for
immediate relief
suggested by the
Collector and appro-
ved by the Board,
would be amply
sufficient to with-
draw any existing
pressure on the
Ryots, and to enable
the district to increase
in prosperity pending
the introduction of
a survey.

20 The Board
say that, partly from
the measures of relief
already afforded to
Gardens

Gardens and irrigated
lands, partly to high
prices which have led
to a greater breadth
of cultivation, and partly from a va-
-gue general expectation that
a reduction of assess-
-ment is in prospect,
the dormant energies
of the Ryots have
been ^{drawn} out, and
already an increase
of revenue, amounting
to Rupees 18,9656 has
taken place. They
argue, and with the
example of South Arcot
before them probably
most justly, that a large
extent of the 400,000
acres assessed at 8,00,000
Rupees now wastes in
Mellore

B. Para 24

Q-29 29
Mellore would speedily
come under cultivation,
and more than reim-
-burse the Government
for the sacrifice of the
sum now recommended.
21. The Govt. having
already passed their
orders on the question
of a reduction in Mellore,
on a full representa-
-tion by Mr Boardell
of the circumstances
then set forth by
the Collector and the
Board, I should feel
it unnecessary to bring
the matter forward
again, but that the
very points —
on which the Govt.
were

were led formerly to de-
cline reduction, namely
the absence of any
thing to show either
that much land
was wasted, that
the most highly affected
land were unculti-
vated out of due
proportion to the whole
cultivation, or that
cultivation had fallen
off of late years, are
now more fully ex-
plained, and it is
shown that 17 per cent
of the Wet Acreage
is waste, that the
highly affected lands
are those chiefly out
of cultivation, and
that

that the breadth of
cultivation, allowance
being made for per-
cent annexations, is
less than it was some
years ago - further
whereas the Board
formerly were unable
to support the Collector's
application, they now
advised Govt in its
favor.

22

In the hope
of a survey at an early
period it does not
appear advisable
to give all that the
Collector asks, but
the scheme for im-
mediate relief which
he has proposed
and which the Board
advocate

an advocate, might be some-
times with advantage,
and with good hope
that, even within 2 years
the sacrifice would be
fully made good. If it
were ^{even} certain that Bellare
would be immediately
by survey, this mea-
sure might be con-
ceded while the
survey was in pro-
gress, but, in the
first place, the
sanction of
the Government of
India has not been
received, and in the
second,
~~and~~ I imagine
that Raja Bunder
and Masulipatan ~~must~~
be the first two Dis-
tricts to be taken up.

R. G.

The information now
afforded is much
more satisfactory
than that previously
before had.

I think it will be
sufficient at all events
for the present. As to
the relief which is
proposed by the
Collector supported
by the Board.

It

I think the necessity
for reduction is clearly
shown. The only difficulty
is how to carry out the scheme
proposed for the relief in those
cases where the Terms have
been fraudulently reduced
which appears to have been
done to a considerable
extent.

G-31

Rev 1857 (Dep
Memo
on Bellare Uppt.

To be kept with
G. M. C. 24 Entry
No 763.

R. G. Aug 31

Sp 4-

Naynawmy R. D.
No. 577

Extract from the minutes of Consultation
Under date the 11th June 1857.

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

(Here enter 23rd January 1857 No. 200)

By 21st April 1855 No. 20-21.

[Handwritten signature]

Q1. With their proceed-
ings, dated 19th March 1855,
No. 74, the Board of Revenue
submitted for the information
and approval of Government,
their final modification of
the proposals of the Acting
Collector of Nellore, for giving
temporary relief to the holders
of Garden lands in the
unsurveyed portion of that
District, i.e. the whole of it,
with the exception of eighty
six

six villages. The new arrange-
 ments consisted of the follow-
 ing the distinctive terms
 * Mosloom and farash, and
 adopting, that of Paghayet,
 to include the whole of the
 garden lands; and reducing
 the large number of rates,
 which had up to that time
 been in force, to four. The
 Government in Extracts
 Minutes Consultation 19th
 April 1855, No 251, approved
 of the change, except that
 they deemed it advisable
 to direct the addition of a
 fifth class: they also con-
 sulted with the Board, in
 exempting wells, dug at the
 ryots expense, from any
 demand of Fuzul Janshy,
 even though they had been
 dug previously to the date of
 the

* Note Mosloom garden lands
 and with a superior description
 crops are designated farash

By 12th June 1855. No 50-51.

933 35
 Rayavol 2
 the order, granting exemption
 to individuals as might be
 subsequently dug: and lastly,
 they remarked that a material
 reduction of the exorbitant
 Paghayet rates, was urgently
 required in the surveyed
 villages; as well as a large
 diminution of the number of
 rates.

2 The surveyed villages
 are the 36 referred to in the
 former part of the preceding
 para. In these ^{villages} the system
 of settlement fixed after the
 session of the Carnatic in 1801
 by the first collector Mr. Eraser,
 was revised by Mr. E. Smalley
 about the year 1827. The re-
 arrangement of the garden affe-
 rments of this portion of the
 District, was considered in
 a letter from the acting Col^l
 dated 26th April 1855 and laid
 before

before Government in the
Board's Proceedings of the
26th May following. The Acting
Collector's Scheme was con-
firmed by the Board,
and the arrangement so
suggested by them in-
stead, was, with some
trifling exceptions, ap-
proved and confirmed by the
Government, in Extract of the
Consultation 11th June 1855, No. 702.

3. In his letter of the
22nd November 1855, the Collector
reported that there were
yet 57 Villages, in which
the new garden route above
authorized remained to be
introduced. These were the
52 Villages of the Sydapoor
Zamindary, and five so-
called Shrotrian villages which
had fallen in to Government
in

By 22nd January 1856 No. 17-18
In 12th February — 51-52

6-34 35
in other parts of the District.
The Sydapoor Zamindary was
purchased by the Government
for arrears of Peshkash in the
year 1841; it was afterwards
called the Sydapoor talook, &c.
as the climate of the talook
was extremely unhealthy, and
liberal measures were requisite
to induce the ryots to clear the
jungle, the then Principal
Collector recommended to the
Board, that an amony so
settlement should be had
resort to for some years;
the Board however appears
finally to have directed the
renting out of such villages,
as should be "eligibly" offered
for, and the retention of the
rest under amony. The Col^r,
adverting in his letter of the
22nd November 1855, to the system
in

in force in respect ^{to} the
Sydapoor Villages, states that
in the absence of a fixed
money assessment on the
lands, the Villages are either
rented out for terms of ^{an}
years; or, in the absence of
suitable offers, are settled
under Annam or a division
of the produce; and that
hence, the number of ^{the}
Villages under rent varies
annually. The Shrotriam
Villages being also without
a fixed money assessment,
are, he says, dealt with ^{ex}
precisely in the same manner.
The assessment of the garden
lands of these Villages, both
under the renting and Annam
system, ^{is} shown in this
letter to amount to Rs 12744-1;
while

6.55 35
4
while, according to the new
rates sanctioned for the
rest of the District, the ^{an}
amount would be Rupees
7321-11-2, exhibiting a differ-
ence of Rupees 5422-5-11, or
42 5/16 per cent, in favor of the
ryot. The Board authorized
the collector to carry out
these reductions.
From the papers
sent before Government
with the Board's proceed-
ings of the 23rd January
1857, it appears that the
collector has had no
opportunity of actually
applying the new garden
rates in detail, direct with
the individual ryot in
these villages, owing to the
settlements being made,
not

in not with the ryots them-
selves, but with the
Renters. It is stated that
on the new rates being
promulgated in the Dis-
trict generally, in July
of 1264, some of the ryots of the
villages under rent in
that year, considering
themselves entitled to the
same indulgence, with-
held their payments to
the Renters; and as this
proceeding led in turn
to a demand of remission
on the part of the Renters,
the question has arisen
as to the remission to be
made to the ^{latter} Renters, in
consequence of the reduc-
tion of assessment to
the

Statement 2 Aug 1855

G. 37 37
G. 36 36
Lumpsum
the ryots.

The Board of
Revenue, on the applica-
tion of the collector, permit-
ted a portion of the
Government demand
against the renters for
July 1264, to be suspend-
ed, on their engaging
to allow suitable remis-
sions to the cultivators.
On this authority the sus-
pension of the
sum of Rupees 1281-2-11
due for July 1264 by
the Renters of the Villages
in the Sydapoor taluk,
was ordered to be
suspended; but the sum
actually suspended, as
appears from the collector's
letter

later statements, to
have been Rupees 1228-13-² Statement 26th November 1856.

-2. It would however

seem from the subse-

quent part of the

Board's report, that these four

were not the only villages

entitled to remission; as

but that there were

several others, which the

local authorities had

failed to ascertain. After

much correspondence on

the subject, it is now

shown that remission is

due to the Renters of fusly

1264, for 31 Villages, to the

amount of Rupees 2726-

2-3, inclusive of the

above

mentioned sum of
above, Rupees 1228-13-3;

and that for fusly 1265,

similar remission is

due for 25 Villages, to

the extent of Rupees

1934-4-8.

The Board

state that the 31 Villages

for which remission

is claimed by the

renters for fusly 1264,

are situated chiefly

in the Lyolapoor

talook, vizt 21 in that

talook and 10 in other

parts of the District;

thus leading to the

inference, that the question

of remission discussed

in

in their Proceedings, is now
 confined to the 52 Villages
 of the Sydapoor talook
 and 2 Shrotrian Villages,
~~as has been understood~~
~~in that case, but extends~~
 to other parts of the District
 beyond the range of these 52
~~Sydapoor & Shrotrian~~
 Villages. The Government do
 not find among the papers
 submitted, any thing to corrobo-
 rate the statement of the above
 10 Villages being in other
 parts of the District; they rather
 think from the mode in which
 the Collector's statements of the 10th
 September & 20th Nov^r 1856 have
 been constructed, that the 31
 Villages are, with ^{three} exceptions
~~of 3 Villages in other parts of~~
~~the District, entirely all~~
 Sydapoor Talook.

6.38 387
 Selvarajam

The amount to be
 remitted to the Renter for the
 two fusties, as given in the
 correspondence submitted by
 the Board, is shown below

For fusty 1264.	Rs.
Difference between the old parcel and new rates of assessment	9926-5-5
Summah fusty	417-15-4
Rs. for parcel crops raised on Mooloom lands in the village of Perumbinty	81-13-6
Total for fusty 1264.	Rs. 10226-2-3

For fusty 1265.	
Difference between the former and present rates in Mooloom lands	1114-4-
Rs. do. do. on parcel crops	219-11-7
Summah fusty	100-5-1
Total for fusty 1265.	Rs. 1434-4-8
Total for the two years.	1460-6-11

8 The Collector
 reports that all possible
 publicity has been given
 to the reductions previously
 sanctioned and the Board
 express

the subject; but they would
be glad to have such a
statement, and desire that
the Collector may be called
upon to furnish one.

10 In the concluding
part of their proceedings, the
Board notice as a strong
"proof of the rapid increase of
"cultivation under a mitigated
"taxation," that although the
reductions to the ryots in the
Sydapore taluk amounted
to Rupees 4756-10-5, the rents
for 1266 are only 689 Rupees
below those of 1264, or
before the reductions were
authorized. The Government
entirely concur in the view
the Board have taken of the
subject.

*Copy to the Secretary
with 10 Encls.
1 - to Asst. Commr. Dist. 12
1 - to Civil Auditor &*

Revenue 1857-58
 Do to Aug 16 June
 Land in 57th Regt
 for Village
 Extract of the
 of 11th June 1857

Ex. from Pro: of the B. of Revenue
 dated 7 June 1858 at 90% in Cus:
 16 July

Passing orders on the letter from
 the collector of Bellary relative to
 the extension of the reductions
 in the rates of assessment on
 loam and tarceh lands to the
 remote villages of the Sydapoor
 talook and relative to certain
 remissions specified to the holders
 of the villages in Series 1264 &
 1265.

N. 17 + 18