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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 597 Press
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Dated 17 2 . 6 1857

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பாதகாப்புப் பிரிவு–1

செப்பனிடுபவர் பெயர் இ. லோகநாதன்

செப்பனிடுவதற்கர்க எடுத்துக் கொள்ளப்ப பட்ட நாள் 7/06

11/06

செப்பனிட்டு முடித்த நாள்

சரிபார்க்கும் முதல் மு. நி. பா. எ. கையொப்பம்

சரிபார்க்கும் 2–ம்–மு. நி. பா. எ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

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Fort Saint George, Revenue Consultation of 23d June 1857.

No. 1. Read the following Extract from the Proceedings of the Board of Revenue; dated 6th May 1857, No. 1435.

* *In Consultation 6th May* 1857.

Read letter from the Acting Collector of Madura dated 3d April 1857.*

(Here enter No. 70.)

Ordered that the foregoing letter be submitted for the consideration and orders of the Right Honorable the Governor in Council.

Extract Minutes Consultation 21st April 1856, *Revenue Department, No.* 396.

2. In sanctioning on the 21st April 1856, a reduction in the garden assessment of the Madura District, the Right Honorable the Governor in Council required a further report on the following points.

1st. The scale to be fixed for a cowle to be given for the repair of wells which have fallen into disrepair. When wells have wholly gone to ruin, Government approved of a permanent reduction even to the extent, if necessary, of bringing the assessment down to the Poonjah rate; but when the wells are capable of being repaired, it was deemed sufficient to grant a cowle for a term not exceeding 10 years.

2nd. It was seen from the Jammabundy Statement of cultivation for Fusly 1263, that in that year there were 354 cawnies under cultivation classed as garden, but watered from tanks and channels; as well as 923 cawnies styled wet garden watered from similar sources. The Government wished it considered, whether this land of both kinds could not be transferred to wet or Nunjah; and desired that it might be explained, what is held in the Madura District to constitute the difference between dry and wet garden; and what is the extent of the ayacut of the garden, whether wet or dry, under tanks and channels.

3rdly. The same statement shewed survey garden to the extent of about 48 cawnies converted into wet, of which 15 cawnies are under wells, and the rest under tanks and channels. The Governor in Council wished to know, under what rules Teerva jasty and Fussul jasty is levied on the former. It appeared to him, that unless the land receives water from a Government source, to levy any at all is at variance with the principles now recognized.

3. The letter now recorded is in reply to these questions.

4. In regard to the cowle for the repair of wells, the Acting Collector submits a report from the Acting Sub-Collector in whose division a large proportion of the garden land is situated. Mr. Cockerell first expresses a doubt, whether it was intended that the duration of the cowle should be regulated by the number of years the land might have lain waste. The Board have no hesitation in deciding this question in the negative. The cost of bringing the well into repair is the circumstance which should determine the extent of cowle, and the Board can see nothing in the previous correspondence to lead to an idea that any other principle could have been intended.

5. On the supposition of this being the case, the Acting Collector suggests 2 modes of carrying the principle out. Either the garden might be exempted from tax for a term of years sufficiently long to indemnify the ryot for his expense in repairing the wells; or "it might be "given him at the Poonjah rate, and the difference between that rate and the full garden assess-

"ment, calculated with reference to the scale laid down in the Extract from the Minutes of "Consultation under reply, be remitted to him until the amount covered his outlay."

6. Mr. Cockerell expresses a preference for the former plan, and for the purpose of carrying it out, and at the same time securing the Government in some degree against loss by the holder of the cowle throwing it up before he has repaired the well, the Acting Collector proposes that the land should be given for 3 years rent free, and at the expiration of this period, should the well not be in good repair, the cowle should be forfeited. Should the well be in good order at the end of three years, Poonjah tax, he suggests, might be fixed on the lands at the discretion of the Revenue authorities, always bearing in mind the limit of ten years from the first grant of cowle, when the time fixed by the Revenue authorities elapsed, the lands would become Bagayet.

7. The Acting Collector is of opinion that instances of dishonest failure will be rare, and that no penal measures are requisite to guard against it. The Board are not so sanguine on this point; without some greater safeguard than is proposed by him, there will be a strong inducement, to which many, they think, will yield, to take land for the period of exemption, and then to throw it up. The latter part of the proposition is not very clearly expressed: but the Board understand the Acting Collector to mean that in addition to 3 years' exemption from all tax, the cowle holder is to be allowed such further period, not exceeding 7 years on Poonjah tax as may be required to complete the reimbursement of the expense of repairing the well.

8. It seems to the Board impossible to lay down a scale for such cowles; inasmuch as the cost of repair and the rate of Teerwa on the land, on which circumstances the terms of the Cowle must depend, will be very variable. To prevent fraud they think it desirable that in all instances in which the difference between the Poojah and Garden taxes for a period not exceeding 10 years will fully compensate for the expense of repairing the well, the Poonjah tax should be levied from the commencement and continued till the difference between that and Bagayet will make good the charges incurred by the ryot in repairing the well, the period being ascertained and set forth in the cowle by the officer in charge of the talook. The period of 10 years, limited by Government, must not of course be exceeded; where it is found on calculation, that 10 years difference between the Bagayet and Poonjah tax will not equal the cost of repair, the Board would not object to the land being granted rent free for such a portion of that period as would be necessary to supply the amount which may be deficient; provided the ryot engages by his Moochilka to pay the Poonjah tax for the years during which it was excused in case he should fail to repair the well.

9. In reference to the 2nd subject of report, the Acting Collector explains that the head of wet garden had been since discontinued on the District, and the lands transferred to the class of Nunjah under the sanction accorded in the Proceedings of the Boar, dated the 4th May 1854. Lands were included in this denomination not permanently but when cultivated with betel, plantains and other products which paid a special tax, which the Board permitted to be abolished as contrary to the principle of assessing land according to its value and not the product. It is resolved to submit the report of the Collector of the 27th February 1854,* and the Board's Proceedings of the 4th May following on this subject for the information of Government.

**In Consultation 4th May 1854.*

10. The Acting Collector has omitted to explain as desired by Government, what is held in the Madura District to constitute the difference between dry and wet garden. The Board believe that all land watered by wells is called dry garden, and that the same term is appled to Poonjah lands cultivated with dry grains and watered by tanks and water courses; as regards the latter, the Government have intimated an opinion that according to the principle now pursued, they should be transferred to the head of wet; but Mr. Sullivan suggests that they should remain as at present, as they do not consume the same quantity of water as wet lands, nor is the water kept stagnant by ridges. The ayacut on the plains he states is only 210 cawnies, and on the wells where there is no ayacut the extent of cultivation in Fusly 1263 was 286 cawnies.

Hookoomnamah, para. 39

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11. It was shewn by the Collector in the discussion regarding the classification and taxation of lands on the Pulney Hills, that the gardens on the upper range which are here alluded to, differ in no respect from 2 crop Nunjah land, except that the produce raised is garlic, barley and dry grains, and not paddy. He proposed that it should be called in future 2 crop Nunjah; but the suggestion did not attract notice at the time. It can now be adopted, for the sake of simplicity of account, if the Government think proper; the Teerwa then fixed being considered a consolidated 2 crop Teerwah, made light in consideration of the great distance from markets. In respect to the garden under tanks and channels in the plains, they would wish for more information before offering an opinion. They are desirous of being informed, whether they are situated in general as near the tank as the Nunjah land. As there is an ayacut, the inference is that the use of the tank or channel water is not casual, but their usual means of irrigation; and if such is the case, there would appear to be some advantage in classing it as Nunjah, with an assessment proportioned to its advantages; but an all these points they request the Collector to report after full enquiry and consideration. If he should report in favour of exclusion in the Nunjah, he should state also the Teerwah he would propose.

12. To the question put by Government relative to survey garden under wells, tanks and channels, the answer of the Acting Collector is defective. The Government observed that to levy Teerwa or Fussul jasty at all from such land is contrary to the principles now recognized, unless the land receives water from a Government source. The Acting Collector does not state, whether water from Government source was or was not received, and does not explain with any clearness the cause of Teerwa jasty being levied. The Board apprehend that as regards well garden, it was owing to the land in question, originally taxed as garden, being converted to wet by means of water derived from a Government tank or channel; and if such is the case, they think it was properly subjected to payment of the difference between the garden and wet Teerwa as Teerwa jasty. As regards the garden under tanks or channels converted to wet, it has already been shown that this is without ridges for retention of water, and receiving a smaller quantity is charged a lighter tax in consequence. When it is converted into regular Nunjah and consumes a larger quantity, it is reasonable that it should pay a higher tax; but the Board have already requested the Collector to report more fully on this class of land.

13. The rule observed in levying Teerwah or Fussul jasty in gardens converted into wet is, the Acting Collector states, to impose the Nunjah rate according to the class of the land in the principal Division, and according to the rates charged in the neighbouring fields in the sub-Division; where such rates are higher than the garden tax, the excess is charged as Teerwah jasty, and when lower is deducted as Teerwa cummee. The circumstance that the rates of Nunjah are sometimes lower, coupled with the statement that more water is used for Nunjah than garden, seems to prove, that a transfer to the head of Nunjah on a tax proportioned to the advantages of the particular lands is highly desirable.

14. In the concluding para. of his report, the Acting Collector states with reference to para. 10 of the Extract Minutes Consultation, that the Teerwa jasty on 18 cawnies will be remitted when sanctioned. Turning to the para. cited, the Board are unable to understand what is intended by the Acting Collector and must request an explanation.

Ordered that a copy of the above Proceedings be submitted to Government, and a transcript of the same be furnished to the Acting Collector of Madura, with a request that he will furnish the further report called for at an early date.

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

No. 2.

ORDER THEREON, No. 597; dated 17th June 1857.

In passing orders concerning the reduction of the assessment on the garden lands of the Madura District on 21st April 1856, Government called for further information on certain

points. This is partly supplied in the Proceedings above recorded, in which a letter from the Collector of Madura dated 3rd April 1857, is enclosed.

2. The first point on which information was required was connected with the assessment on garden land left waste in consequence of the well on which it was dependent, having been allowed to go out of repair; the Board had proposed that a cowle should be given to the ryots willing to repair their wells, and the Government requested that a scale of the cowle proposed should be fixed, and submitted for approval.

When wells had wholly gone to ruin, a reduction of tax to the amount of the Poonjah rate was approved; but in the case of repairable wells, Government deemed it sufficient to grant a cowle for a period not exceeding 10 years, stipulating that, in either case, whether of permanent or temporary relief, the European officer in charge of the talook should satisfy himself of the truth of the allegation regarding the state of the wells.

Board, paras. 5-6. *Collector, paras.* 2-5. 3 The Acting Sub-Collector suggests two modes of carrying out the principle, one that the garden dependent on a ruined well shall be exempted from the payment of tax altogether, or that Poonjah tax only shall be charged for the garden, until the difference between it and the proper garden tax, calculated at the new rates, has covered the cost of the repairs made to the well; provided always that the limit of the cowle shall not exceed ten years.

4. To carry out the first plan, and at the same time to secure the interests of Government against injury from the holder of the cowle throwing it up before he has repaired the well, the Acting Collector would give the land for three years rent free, and at the end of that period cancel the cowle should the well not have been put in repair; should it on the other hand be in good order, he would leave it to the discretion of the Revenue authorities to levy Poonjah tax, until the sum expended on repairs had been made good, the limit of ten years, from the first grant of the cowle, being always kept in mind, and garden assessment being levied when the term fixed by the Revenue authorites had elapsed.

Board, paras. 6-7 *Collector, para.* 5. 5. The Acting Collector does not apprehend dishonest failure on the part of the holders of cowles, and is not of opinion that penal measures are requisite to guard against it. The Board do not share Mr. Sullivan's confidence on this point, and are of opinion that, without some greater safeguard than is proposed, there will be a strong inducement, to which many will yield, to take land for the period of exemption, and then to throw it up. The Board remark that the latter part of the Acting Collector's proposition is not very clearly expressed, but they understand him to mean that the land shall be given rent free for three years, and that after that time Poonjah tax only shall be levied for a period not exceeding seven years, until the cost of the well be made up to the ryot.

Board, para. 7.

Para. 8. But the Board do not think a scale of cowles is possible, inasmuch as the cost of repair, and the rate of tax on the land, on which the terms of the cowle will depend, are very variable. They think that Poonjah tax should be levied from the commencement, and continued until the charges incurred by the owner of the well are met; the period to be set forth in the cowle, and when the difference between the Poonjah and garden assessment for the period of ten years, would be insufficient to reimburse the ryot for his outlay on the repairs of his well, the Board think that the land may be granted rent free for such a portion of the time, as would be necessary to make up the difference, provided that the ryot agrees to pay the Poonjah tax which he may be excused, in the event of his omitting to repair his well. Government concur with the Board in their views regarding these cowles, and sanction their being carried into effect.

6. In paragraph 9 of the order to which the Board's present proceedings refer, the Government remarked that according to the Jummabundy Statement of cultivation for Fusly 1263, 35-4 cawnies of land were classed as garden watered from tanks and channels, while 923 cawnies, watered from similar sources, were entered as wet garden, and in requiring explanation as to what constituted the difference between dry and wet gardens, a statement of the extent of ayacut of garden

land, whether wet or dry, watered from tanks and channels, was called for, and a suggestion made that the whole might be transferred to Nunjah, on the supposition that the only reason for its having been classed as garden at the survey, was that it produced garden crops, a principle which is now repudiated as objectionable.

Board, para. 9. 7. It now appears that under sanction granted by the Board of Revenue in May 1854, the head of wet garden has been discontinued in Madura, and that it was not a permanent denomination, but that lands were so called when cultivated with betel, plantains, turmeric, chillies, and brinjals, on account of which they paid a special tax, which, under the principles now enforced, and which do not admit of special taxation for particular crops, was remitted by an order of the Board dated the 4th of May 1854.

8. The Acting Collector has however omitted to explain the difference between dry and wet garden. The Board state that all land watered from wells is called dry garden, as well as Poonjah land cultivated with dry grains and watered from tanks and water courses. The

Collector, para. 6. Acting Collector is of opinion that as the latter do not require the same quantity of water as wet lands, the present system should be adhered to. The ayacut on the plains is 210 cawnies, and in fusly 1263, 286 cawnies were cultivated on the Hills, where there is no ayacut.

9. The Board think that, inasmuch as difference of product is the only particular in which these lands on the Hills are distinct from two crop Nunjah on the plains, they should be classed as such; with a consolidated two crop tax, made light in consideration of their great distance from markets.

10. The Government concur in this opinion, which is in accordance with the now universally recognized principle of its being improper to tax a specific crop. They desire that instructions may be accordingly issued to the Collector.

Board, para. 12. 11. With respect to the garden under tanks and channels, the Board have called for more information, on the receipt of which they will offer an opinion.

12. In para. 10 of the Extract Minutes of Consultation granting the remissions on the garden land, Government enquired under what rule Fusul jasty is levied upon survey garden under wells converted into wet, observing at the same time that to levy Teerwa or Fusul jasty at all was contrary to principles now recognized, unless water was received from a Government source. The information given by the Acting Collector does not enable the Board to reply to this question at present, as he says nothing about the source from whence the water is derived, and does not explain the cause of Teerwa jasty being levied.

Paras. 12-13. 13. The Board state at length their views upon the subject, but Government deem it unnecessary to remark upon the subject until the Acting Collector shall have supplied the information the Board have called for. The Governor in Council observes that on another point also the Board profess themselves unable to comprehend the Collector's exact meaning.

14. The Government will be obliged if the Board will invariably give in the margin of their proceedings the numbers of the paragraphs of the letters to which they may refer, and they desire further to point out to the Board that if a subject be reported upon piecemeal, as in the present case, it is productive of unnecessary trouble both to themselves and to Government; the proper course would have been to have called upon the Acting Collector to furnish the information required, and then to have reported the subject for orders. The Government are not disposed to discuss a question when the means by which they are to arrive at a just conclusion are avowedly incomplete.

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

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Rev. Dept

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No 597

Extract from the Minutes of Consultation

Under date the 17th June 1857.

Read the following

Extract from the Proceedings

of the Board of Revenue

(Recorded 6th May 57 No 1135)

In forwarding orders

concerning the reduction

of the Assessment of the Jaroon

lands of the Madura Dis-

trict on 21st April 1856,

Government called for

further information on

certain points. This is

partly supplied in the

proceedings above recorded,

which a letter from the

Collector

Collector of Mardan dated
3rd April 1887 is endorsed.

2. In first paragraph on
which information was
required was connect-
ed with the assessment
on Jandaur board left
vacant in consequence
of the well on which it
was dependent, having
been allowed to go out
of repair - the Board had
proposed that a couple
should be given in to the
Ryots willing to repair
their wells, and that Go-
vernment requested
that a scale of the couple
proposed should be
fixed, and submitted
for approval.

Wells

B° p 6-6
Coll° p 2-6

When wells had wholly
gone to ruin a reduction
of Tax to the amount
of the Punjab rate was
approved; but in the
case of repairable wells,
Government deemed it
sufficient to grant a Couple
for a period not exceed-
ing 10 years, stipulating
that, in either case, whether
of permanent or tem-
porary relief, the Euro-
pean Officer in charge
of the taluk should
satisfy himself of the
truth of the allegation
regarding the state of
the wells.

3. The Acting Sub
Collector suggests two
modes

modes of carrying out the permissive, one is that the parishioners shall not be exempted from the payment of tax altogether, or that Poor rate Tax only shall be charged for the parishioners, until the difference between it and the proper parochial tax, calculated at the new rates, has covered the cost of the repairs made to the wall; provided always that the limit of the Parish shall not exceed ten years.

4th To carry out the first

plan, and at the same time to secure the interests of Government against injury from the holder of the Parish throwing it up before he has repaired the wall, the Acting Collector would give the land for three years rent free, and at the end of that period cancel the Parish should the wall not have been put in repair. Should it on the other hand be in good order he would leave it to the discretion of the Rev. authorities to levy Parochial Tax until the sum expended on repairs had been made good, the limit of ten years from the first grant of the Parish being always kept in mind, and so soon as payment being levied when the sum fixed by the Rev. authorities had elapsed.

&c

13e p. 5
16th p. 8.

8 The Acting Collector does not appear to have any distinct failure on the part of the holders of low lands is not of opinion that special measures are requisite to guard against it. The Board do not share Mr Sullivan's confidence on this point, and are of opinion that, without some greater safeguard than is proposed, there will be a strong inducement to which many will yield, to take land for the period of exemption, and then to throw it up. The Board remark that the latter part of the Acting Collector's proposition is not very clearly expressed, but they understand him to mean that the land shall be given rent free for three years, and that after that time Peoriah Tax only shall be levied for a period not exceeding seven years, whilst the cost of the well remade rests the Ryot. But the Board think a scale of Cowles is fixed by measure as the cost of repair, and the rate of Tax on the land, on which the terms of the Cowle is calculated, are very variable. They think that Peoriah Tax should be levied from

13e p. 7

Para 8

the commencement, and continued until the charges incurred by the owner of the well are met - the period to be set forth in the Cowle, and when the difference between the Peoriah and garden Assessment for the period of ten years would be insufficient to reimburse the Ryott for his outlay on the repairs of his well, the Board think that the Land may be granted rent free for such a portion of the time, as would be necessary to make up the difference, provided that the Ryot agrees to pay the Peoriah tax which he may be exempted in the event of his omitting to restore his well. Government concur with the Board in their views regarding these Cowles and sanction their being carried into effect.

Sir

6 In paragraph 9 of the order to which the Board's present proceedings refer, the Government remarked that according to the Gunnabundy Statement of cultivation for Fasly 1263 354 Cawnies of land were classed as gardens watered from tanks and channels, while 923 Cawnies, watered from similar sources were entered as wet gardens, and in requiring explanation as to what constituted the difference between dry and wet gardens, a Statement of the extent of each of garden land

land, whether wet or dry, watered from tanks and channels, was called for, and a suggestion was made that the whole might be transferred to Nunjah, on the supposition that the only reason for its having been classed as garden at the Survey was that it produced garden crops, a principle which is now repudiated as objectionable.

Board Aug 9

7 It now appears that under sanctions granted by the Board of Revenue in May 1854, the head of Wet gardens has been discontinued in Madura, and that it

it was not a permanent denomination, but that lands were so called when cultivated with Betel, Plantains, Cummerie, or Chillies, and Brinjals, on account of which they are paid a special tax which, under the principles now enforced, and which do not admit of special taxation for particular crops, was remitted by an order of the Board dated the 4th of May 1854.

8 The acting Collector has however omitted to explain the difference between dry and wet garden. The Board state that all land watered from

grow walls is called dry garden, as well as Poonjah land cultivated with dry grains and watered from Earths and water courses.

Coll.r p. 6. The acting Collector is of opinion that as the latter do not require the same quantity of water as wet lands the present system should be adhered to. The adjacent one thousand two hundred and sixty three Plains of 210 Cawnies, and in 1263 286 Cawnies were cultivated on the Hills, where there is no Aycut.

The Board think that, in as much as difference of product is the only particular in which these Lands on the Hills are distinct from two crop Punjah on the Plains, they should be classed as such, with a consolidated

two

two crop tax, made light in consideration of their great distance from Markets.

10 The Government concur in this opinion which is in accordance with the now universally recognized principle of its being improper to tax a specific crop. They desire that instructions may be accordingly issued to the Collector.

With respect to the gardens under Earth and Channels, the Board have called for more information, on the receipt of which they will offer an opinion - an

Ex p. 12.

12. In Para 10 of the Ex: Mins: Govt: granting the remissions on the garden land, Government enquired under what plea Trivul Jooty is levied upon Nimary gardens under wells converted into rice, observing at the same time that to levy Teeruva or Trivul Jooty at all was contrary to principles now recognized unless water was procured from a Government source. The information given by the Acting Collector does not enable the Board to reply to this question at present, as he says nothing about the source from which the water is derived, and does not explain the cause of Teeruva Jooty being levied.

p. 12. 13.

13. The Board state at

Carefully

W-12 11

length their views upon the subject, but Government deem it unnecessary to remark upon the subject until the Acting Collector shall have supplied the information the Board have called for. The Governor in Council observes that on another point also the Board profess themselves unable to comprehend the Collector's exact meaning.

14 The Government will be obliged if the Board will invariably give in the beginning of their Proceedings the numbers of the paragraphs of the letters to which they may refer, and they desire further to point out to the Board that if a subject be reported upon piecemeal as in the present case, it is productive of unnecessary trouble both to themselves and to Government; the proper course would have been to have called upon the Acting Collector to furnish the information required, and then to have reported the subject for orders. The Government are not disposed to discuss a question when the means by which they are to arrive at a just conclusion are wrongly incomplete.

J R

3 Copies to the Board with 6 Recds. Dispd 18

24-8-93
22-8-06

Revenue 1857 Depart.
Do to Cons: 25 June
1857 No 597.

Extract Mins: of Cons.
Dated 17th June 1857.

No 182.

Passing orders on a Letter
from the Collr of Madura, report-
ing on certain points in connec-
tion with the reduction of the
assessment on the Garden Lands
of this District.

6 June 1857