Revenue Department

Minutes of Consultation

23rd June 1857

Back Numbers 1 to 3

Order No 597 dated 17th June 1857

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் கி. வெங்கடாசலம்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 7/06

செப்பனிட்டு முடிந்த நாள் 11/06

சரிபார்க்கும் முதல் முதிபர்.எ. கையொப்பம்

சரிபார்க்கும் 2ம் நி.பா.எ. கையொப்பம்

உதவியாளர் கையொப்பம்

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.

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

* *In Consultation 6th May* 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 Board 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 applied 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

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.

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

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.

Board, para. 9.

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 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.

Collector, para. 6.

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.

Revenue Department

N° 927.

Extract from the Proceedings of the Board of Revenue dated 4th May 1854.

Read letter from the Collector of Madura dated 27th February 1854.

In Cons 4th May 1854

(Here enter N° 31)

In the Board's Proceedings of 15th August 1853 on the Settlement of the District of Madura for Fusly 1263, they noticed in Para 15 "the rule which "requires that the assessment for sugar- "cane shall not exceed the fixed rates "of the land for Paddy," and add that "if Mr Parker is of opinion that the "rule should be applied to other pro- "ducts generally which come under the de- "signation of Vanpyre, he will bring the "subject under the consideration of the "Board." In his present communication Mr Parker states that when lands are cultivated by irrigation with

Betel
Plantains
Turmeric
Chillies
Brinjals

they

they are designated "Vanpyre" and pay different rates (and these differing again in different parts of the District) according to which of the 5 is grown.

2. The 4 Subdivisions of the Madura District where rates vary are

1. Madura Proper
2. Dindigul
3. Nattum (form'g in Dindigul)
4. Six Villages transferred from Tschmopoly

3 In the Madura Division Wet land is divided into "Double crop" and "Single crop". Here Betel pays from 4 2/4 to 25½ Rupees per Cawny, whereas the average Nunjah double crop Teerwa is 10/4.

4. Mr Parker proposes to levy 1½ single crop Nunjah Teerwa.

5. He proposes the same rate (in Madura) for Plantains and Turmeric, and for Chillies and Bunjah a single crop Nunjah rate.

6. In Dindigul there is no distinction of single and double crop lands.

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The Teerwa what ever it is, is consolidated.

7. Mr Parker accordingly proposes to levy no extra rate where any description of "Vanpyre" is grown in this part of the District.

8. The same remark applies to Nattum and the 6 transferred Trichinopoly Villages.

9. If the Board understand Mr Parker aright, he alludes to irrigated lands in Madura and Dindigul (i.e. the whole District) classed as Nunjah. They understand that the Vanpyre Assessment is not a high assessment on particular fields as fixed at the Survey, but an increased rate put on Nunjah land when Vanpyre is raised instead of Paddy, and that if such fields revert to paddy cultivation the original fysal Nunjah Teerwa is levied.

10. If this is the correct view, Mr Parker's proposition is merely to collect the fysal Nunjah Teerwa whatever

is

is grown on the land - except that in the Madura Division the Products specified above, requiring water from the Cincar reservoir for a length of time in the same manner as Sugarcane, he proposes should pay an extra Assessment on the single crop rate, in the same manner as Sugar cane does at present. Whereas where the Nunjah teeruva is consolidated as in Dindigul &c the same rule as holds good with Sugar Cane will be enforced; namely, that it shall pay the Nunjah teeruva (and no more) imposed at the period of orginal Assessment

Circular Order of Bd of Rev 13th Nov 1837 and Do 12th June 1839 and 14th August 1839. B. of Rev Proc 275-283 footnote.

11. The Board approve generally of the suggestions of Mr Parker as tending to encourage the better kinds of agriculture - as remedying the impropriety of levying the teeruva according to the crop instead of the land, and as simplifying the accounts.

12. In one point however they would modify his arrangement. In Madura proper, he proposes to levy 1½ single crop teeruva on Plantains and Turmeric on the ground of their requiring to draw off so much water.

13. In the 1st place the Board consider that land yielding these products is generally inferior to that on which Betle is grown, though Mr Parker would levy at the same rate; and 2dly though they do require water for a long time, they do not require much. The Board think therefore that it would be sufficient to impose the single rate, the same as in the case of Chillies and Brinjals.

14. Neither do the Board think it desirable (as Mr Parker proposes in Para 10) to levy Fusel jasta on land producing Chillies or Brinjals, if a 2d crop is raised.

15. With these modifications, which are merely carrying out more fully the principle of taxing the land instead of the crops - for with the exception of Sugar cane and Betel (and that only in the Madura Division) no enquiry need be made as

as to what crop is growing on irrigated or land.

16. It is equally desirable that the practice of taxing particular products when grown on Punjah Baraget should also be relinquished and that the principle of demanding the fixed assessment alone of the land should be observed, except when Government water is used.

17. The Collector will be pleased to give effect to the changes he has suggested with reference to the foregoing observations.

/ A true Extract /

/ signed / R. Cunliffe.
Lieutenant
for R. D. Parker Esq
Collector of Madura.

/ A true Copy /

J. A. Lewin
Acting Secretary

Ed. R. Rivington

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Revenue Department

No. 1435

Extract from the Proceedings of the Board of Revenue dated 6th May 1857

Read letter from the Acting Collector of Madura dated 3rd 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.

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 Punjah rate-

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Enclosed please find Extract from the Proceedings of the Board of Revenue dated 6th May 1857 No. 1435 forwarding for Government Orders dated 21st May 1857 No. 1435

Copy
B. of Rev. 21 May 1857
Registered the collector's despatch referred to in the above.

1857 Despatch

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1857 Aug 5 [illegible]

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 Jummabundy Statement of Cultivation for Fasly 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 a Punjab, 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.

3rd The same Statement shewed Survey Garden to the extent of about 18 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

under what rules Seerwa 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 received 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

have been intended.

5. On the supposition of this being the case, the Actg Collector suggests 3 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 expence in repairing the Wells; or "it might be given him at "the Ponjah rate, and the difference "between that rate and the full "Garden assessment, 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 Coole 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 Coole should be forfeited. Should the Well be in good order at the end of three years, Ponjah Tax, he suggests, might be fixed on the lands at the discretion of the Revenue Authorities, always bearing in mind the limit of 10 years from the first grant of Coole. when the time fixed by the Revenue Authorities elapsed, the lands would become Baghayet.

7. The acting Collector is of opinion that instances of dishonest failure will be rare, and that no penal measures are required 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 Coole holder is to be allowed such further period, not exceeding 7 years on Ponjah tax as may be required to

should

to complete the reimbursement of the
expence 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 Ponjab and Garden taxes for a period not exceeding 10 years will fully compensate for the expence of repairing the well, the Ponjab 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 Taluk. 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 Ponjab Tax will not equal the cost of repair, the Board would not

object

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 Morchilka to pay the Ponjab 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 Gardens has been since discontinued in the District, and the lands transferred to the Class of Nanjah under the sanction accorded in the Proceedings of the Board 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 24th February 1855 and the Board's Proceedings of the 4th May following on this subject for the information of Government.

4th Con 4th May 1854

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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 applied to Punjab 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 310 Cawnies, and on the wells where there is no Ayacut the extent of Cultivation in Fusly 1263 was 386 Cawnies.

Hartenmanual Para 59

11. It was shewn by the Collector in the discussion regarding the Classification and Taxation of Lands on the Palney Hills, that the Gardens on the upper range which are here alluded to, differ in no respect from 2 Crop Punjab Land, except

Government

5 6-13 -12-

except that the produce raised is garlic, barley and dry grains and not Paddy. He proposes that it should be called in future 2 Crop Punjab, 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 terms 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, as whether they are situated in general as near the Tank as the Punjab 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 Punjab with an assessment proportioned to its advantages; but on all these points they request the Collector to report after full enquiry and

and consideration. If he should report
in favor of exclusion in the Punjab, he
should state also the Teerwah he would
propose.

12. To the question put by the
Government relative to survey gardens
under wells, Tanks and Channels, the
answer of the acting Collector is defective.
The Government observed that to levy
Teerwa or Fasual 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 jastee
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 jastee.

As

As regards the Gardens under Tanks or
Channels converted to wet, it has already
been shewn that this is without refer
for retention of water, and receiving a
smaller quantity is charged a lighter tax
in consequence. When it is converted
into regular Punjab 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 Fasual jastee on Gardens con-
verted into wet is, the acting Collector
states, to impose the Punjab rate accord-
ing 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 jastee, and when lower is
deducted as Teerwa Cumree. The circum-
stance that the rates of Punjab are some-
times lower, coupled with the statement
that more water is used for Punjab
than

Vedaranniam Garden, seems to prove, that a Transfer to the Head of Navigable or a Spot 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 Teerwah passed on 18 Carnies 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.

(A true Extract)

(Sgd) J. A. Lewin
ag Secretary.

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

Cons: 25th April/56. No 3748.

← b 15

Revenue 1857 Department

Do Cons: 23rd June.

No 495

Extract from the Proceedings of the Board of Revenue

Dated 6
Rec'd 8th } May 1857.

With 4 Enclosures
Returned No 1435

No 397 - 17th June

Submitting with the Board's observations thereon, a letter from the Ag Collector of Madura reporting, with reference to Ex Mem Cons of 21 April 1856 on certain points in connection with the reduction of the assessment in the Garden lands of this District

17.

C 8th June R 11th