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Revenue Department

Minutes of Consultations

28th July 1857

Back Numbers 7-8

Order no. 732 dated 22nd July 1857

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

No. 7. Read the following Extract from the Proceedings of the Board of Revenue; dated 22nd June 1857, No. 2136.

Read letter dated the 19th May 1857,* from the Collector of Bellary soliciting sanction for permanently assessing the Moturpha of his District, pending the final orders on the proposed abolition or modification of that Branch of Revenue, and for exempting Shepherds and Cowherds.

(Here enter No. 47.)

The Moturpha of Bellary is of two kinds the Veasabady and Ayn Moturpha or Baghyr Veasabady, the former a tax upon traders, and the latter upon artizans and others, the revenue collected under each head in Fusly 1265 was as follows,

	Rs.
Veasabady...	96,530
Baghyr Veasabady...	1,37,165
Total.....	2,33,695

2. The Veasabady, in regard to name and mode of assessment is peculiar to the ceded Districts (Bellary and Cuddapah) and regulated by a special statute, Regulation IV. of 1818, under this the aggregate amount of tax to be paid by all merchants, traders, shopkeepers, retail dealers, agents of foreign merchant or others engaged in any mercantile adventure in the whole Zillah is fixed once in 5 years by the Governor in Council, and distributed among the talooks by the Collector. The partition of the talook quota among the whole body of contributors should according to the law be made by the persons themselves assembled every year at the talook Cutcherry; but to enforce this rule would be attended with so much inconvenience, that it has never been attempted; and the usual practice has been to summon the merchants, and for the Tahsildar aided sometimes by a Punchayet to apportion the assessment.

3. The system of distribution even with the alleviation mentioned is represented to be attended with considerable inconvenience and loss to the merchants inasmuch as they must attend, incurring expense, perhaps not less than 15 days at the Cutcherry, away from their homes and business; and the proposition now submitted by Mr. Pelly has for its object to relieve them from the hardship.

4. The proposition is as follows. To take the present year's assessment (which he estimates at 94,000) as the basis of the total amount to be imposed at present. To require that the case of every payer of the tax shall be investigated, and the amount assessed on him this year being taken as the basis, and increased or diminished according to circumstances, to fix the rate thus ascertained for good, and enter it in a permanent Puttah.

5. This Mr. Pelly anticipates will prove a great boon to the mercantile community, as it will free them from annual interference. In cases of impoverishment he does not propose a reduction in the amount of Puttah, but to allow the Tahsildar to let a balance stand against the individual to be disposed of as other arrears of revenue; and in cases of death and departure from the District he intends to deduct the amount of the Puttahs from the annual assessment instead of requiring it, as at present, to be made good by the body of rate payers.

6. The only objection that he sees to the new process, is that it contravenes there gulation; but the alteration, he expects, will meet with the consent of the ryots and the legal difficulty be thus overcome.

7. From the statement given in the margin it appears that the Veasabady collections have gradually diminished within the last 10 years from 1,11,030 to 96,530. In the present year it will still further decline, and the Collector considers that the proposed assessment would probably be as low as 90,000 Rupees, about 16 per cent. below the average† of the last 10 years.

Fusly.		
1256	1,11,030.	
1257..	1,11,278.	
1258..	1,10,899.	
1259..	1,10,809.	
1260..	1,10,213.	
1261..	1,08,928.	
1262..	1,08,859.	
1263..	1,06,136.	
1264..	98,338.	
1265..	96,530.	

†1,07,204.

பாதுகாப்பு பிரதி-1

செப்பனிலவர் பெயர் 9-6 மீ :

செப்பனிலவர்களுக்காக எடுத்த
கொள்ளப்பட்ட நாள் 10/6

செப்பனிலக் குடித்த நாள் 4/7

செப்பனிலக் குடித்த நாள் 4/7
செப்பனிலக் குடித்த நாள் 4/7
செப்பனிலக் குடித்த நாள் 4/7

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

1256.	1,58,068.
1257.	1,60,953.
1258.	1,60,731.
1259.	1,63,033.
1260.	1,63,071.
1261.	1,61,514.
1262.	1,63,951.
1263.	1,51,707.
1264.	1,40,280.
1265.	1,37,165.
Average of 10 years.	1,56,138.

1. The Ayn Moturpha, which is assessed in Bellary in the same manner as in the Presidency generally is paid by about 33,500 persons, and averages about 4 Rupees a head, which is no doubt very heavy and higher than elsewhere. The Collections for the last 10 years are shown in the margin, and are seen to have decreased within the last three.

9. Mr. Pelly proposes to settle this branch of the tax also permanently, pending the final decision on the subject of Moturpha generally by giving Puttahs, once for all, to the several payers; and relieving them from the annual attendance before the Tahsildar or Collector. He would take the present year's payments as the standard, remit where it is oppressively heavy on the poorer classes and give permanent Puttahs for the rest.

10. There are items under this head which the Collector states, have been from time to time recommended for remission, and others which should also be abolished even if Moturpha is continued. Of all such he proposes to prepare a statement to exhibit also every person and the amount paid by him who should be exempted, for the future consideration of the Board.

11. The current year's revenue is estimated at Rs. 1,34,000, and the Collector calculates that the proposed assessment would reduce it for Fusly 1267 to 1,30,000, or Rs. 4,000 less than the current revenue, and 26,000 Rs. below the average of 10 years which has been shewn above to be Rs. 1,56,138.

12. The further subject adverted to in this report is the tax on Shepherds and Cowherds. In Fusly 1264 the permission of the Board was given to relieve all agricultural ryots from the sheep tax, the yearly income from which was estimated at 5,000 Rs. In carrying out the measure it was discovered that only about Rs. 1,300 of this sum was paid by the purely agricultural ryot, and this latter amount therefore only was remitted. The remainder is paid by Shepherds and Cowherds who are also cultivators, and although it was not originally intended that these should obtain relief, the Collector now proposes to grant it on the ground that "as the sheep are of great use to the farmer, the principle that exempts one farmer from the tax should exempt another though he should happen to be of the shepherd caste."

13. All three recommendations of the Collector have the entire approval of the Board, while the desire of Government to abolish the Moturpha every where is well known, and the neighbouring Districts of the Bombay Presidency have already obtained exemption, it is most natural that the payers in Bellary should be impatient under the tax when assessed not only at higher rates but also as regards the Veasabady in a more harrassing manner than elsewhere; and it seems most just and expedient while the question of abolition is pending to afford them all the relief possible in the mode of adjustment. The plan of assessing the Veasabady was devised to secure the greatest possible fairness in the allotment and to produce contentment among the contributors, but it is not effectual even for these purposes, and involves a waste of time which must interfere materially with success in trade in the present days of active competition. It would seem that the Baghyr Veasabady ryots also, are under the present system kept at the talook Cutcherry for some time each year, and will be saved annoyance and expense by obtaining permanent Puttahs; and it is very desirable that the list of the classes of persons included under this head should be revised, with a view of exempting such as are not proper subjects for the tax.

14. Finally, the argument on which Mr. Pelly grounds his proposal to excuse the Shepherds and Cowherds who are also cultivators is in accordance with the expressed views of Government who have declared that the tax on sheep and goats, whether called Poollary or Moturpha, should be abolished. The Board would therefore propose the entire abrogation of this tax, by whatever classes payable at present, whether occupying land or otherwise.

15. They therefore resolve to submit the Collector's letter and these proceedings to Government with their strong recommendation that the alterations proposed may be sanctioned. But with reference to para. 20 of the Collector's report they would suggest that he

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

may be informed that it is not necessary that the statement he offers to submit as regards the Baghyr Vessabady should shew every person to be exempted with the amount paid by him, whilst the village accounts will of course shew the name of each payer and the amount, it will be quite sufficient for every useful purpose to exhibit in Mr. Pelly's statement the classes to be relieved and the numbers and payments of each class.

16. If the Government approve of what is now proposed for Bellary, the Board will consider whether some such arrangement may not be introduced with advantage in other Districts, and more especially in Cuddapah where the Moturpha is assessed on the same plan as in Bellary.

(A true Extract.)

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

No. 8.

ORDER THEREON, No. 732; dated 22d July 1857.

1. The Proceedings above recorded contain the views of the Board of Revenue upon a proposition by the Collector of Bellary respecting the Moturpha of his district.

2. The Moturpha in Bellary is of 2 kinds; Veasabady, peculiar to Bellary and Cuddapah, and levied in accordance with Regulation 4 of 1818, being a levy of nominally ten per cent. upon the supposed profits of the body of traders who form the contributors; and Ayn Moturpha, or Baghyr Veasabady, being a tax upon the profits of Artizans, or those exercising professions requiring manual labour.

3. Although the mode of apportioning the Veasabady tax prescribed by law has never been carried out, the whole body of contributors are nevertheless required to assemble every year at the Outcherries of their respective talooks, and are subjected to a detention of some times 15 days. It is to avoid this detention, and consequent vexation and expense to the contributors, that the Collector proposes to take the present year's assessment, estimated at Rupees 94,000, as the basis of the total amount to be imposed, to investigate the case of every payer, and increasing or diminishing the cess on each individual according to circumstances, to give him a permanent puttah for the sum that may be fixed, which is thenceforward to be so far unalterable, that although it may be practically diminished by being left partly in arrears in case of inability to pay, it is never on any account to be raised. In cases of death or departure from the District, the Collector recommends that the amount of the deceased's contribution should be struck off the roll, instead of being apportioned among the rest of the payers as at present. As regards the Baghyr Veasabady, Mr. Pelly proposes a similar measure, to take the present year's demand as a standard, to make reductions where it is oppressively heavy, examination being made into each case, and to give permanent puttahs for the amount finally determined upon.

1b. Sec. III.

Collr. para. 8

Bd. p. 4. Collr. p. 13. Seq.

4. The certain loss of revenue involved by this measure, supposing the Moturpha to be always continued, would be as follows.

1. Average collections for the last 10 years.

	Rupees.
Veasabady	1,07,204
Baghyr Veasabady.	1,56,138
Total.....	2,63,342

2. Collections in Fusly 1265.

	Rupees.
Veasabady	96,530
Baghyr Veasabady.	1,37,165
Total.....	2,33,695

Bd. para. 10.

3. Proposed probable permanent standard.

	Rupees.
Veasabady	90,000
Baghyr Veasabady.	1,30,000
Total.....	2,20,000

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

From the above it may be seen that the proposed permanent standard would be 13,695 Rupees less than the collections of Fusly 1265, and 43,342 Rupees less than the average collections of the last 10 years.

5. The Board fully concur in the Collector's recommendations, stating that the Bellary ryots naturally feel impatient under a tax from which their neighbours of the Bombay Presidency are exempt, and which is assessed at not only a higher rate, but also, as regards the Veasabady, in a more inconvenient manner than elsewhere.

6. The Government admit the force of the Board's reasoning, and regret their inability to accede to the proposition, which, were they able to count with certainty on the abolition of the Moturpha within a short stated period, they would have been glad to entertain. But at the present crisis it is very uncertain at what date the state of the Treasury will enable the Government of India to give effect to the Honorable Court's orders, and the Government would not be justified in sanctioning a measure, which involves the relinquishment of a considerable portion of the revenue, and the gradual abandonment of the rest. That the Collector's proposal would lead to the eventual though gradual abolition of the tax, although the fact is not noticed by the Board, appears to be very evident. A decline of trade in one place is met by its advance in another, and while the tax on the impoverished trader is reduced, it is enhanced on his more flourishing neighbour; trades temporarily suspended in consequence of death or desertion, are taken up by new comers, and the latter become liable to the cess hitherto paid by the former. Mr. Pelly proposes that the demand he would fix should be permanent as far as enhancement is concerned, and that it should be altered only to be reduced, and as the evils he desires to check would not be avoided if parties becoming each year liable to the tax were to be assessed by the Tahsildar, it must be presumed that the Collector intends that no new demand should be made. The Moturpha tax would then gradually become extinct with the present generation of payers, and the Government, in sanctioning the proposed scheme, would be obtaining in an indirect manner a measure, which directly they have hitherto been unable to obtain. The Government will leave it to the Board and Collector to concert measures for relieving the contributors as much as possible from the evils attendant upon the collection of the tax; and they will be prepared to give immediate relief in any cases where the oppressive or unequal nature of the tax requires it.

7. On a previous occasion, Government declared* that the cultivators of land should be relieved from the tax upon Sheep and Goats; and on 6th *March* April 1854 the Board directed the Collector of Bellary to relieve all the agricultural ryots from the Sheep Tax. This amounts to 5,000 Rupees per annum in Bellary; but only Rupees 1,300 were paid by purely agricultural ryots, and it appears that thus only a small portion of the Tax has been remitted. The Board now support the Collector's recommendation for the total abolition of the Tax; the remaining 2,700 Rupees is said to be paid by shepherds and cowherds who are also cultivators. Such a partial operation of their former order was not contemplated by Government, and sanction is accordingly granted for the abrogation of the demand on all ryots from the commencement of the present Fusly.

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

Revenue Department

N^o 2136

Extract from the Proceedings of the Board of Revenue,
dated 22nd June, 1857.

Encl^{re} 22nd June 1857
1932.

Rec^d letter, dated the 19th May

1857, from the Collector of Bellary soliciting sanction for permanently assessing the Moturpha of his District, pending the final orders on the proposed abolition or modification of that Branch of Revenue, and for exempting shepherds and cowherds.
(How Encl^{re} N^o 2136.)

The Moturpha of Bellary is of two kinds the Veasabady and Agri Moturpha. on Baghyr Veasabady, the former a tax upon Traders and the latter upon artisans and others, the Revenue collected under each Head in Fusly 1265 was as follows.

Veasabady Rs. 96,530
Baghyr Veasabady 137,165
Total Rs. 233,695

2 The Veasabady, in regard to manner and mode of assessment is peculiar to the Ceded Districts (Bellary and Chinnai) and is regulated

Bellary

regulated by a special Statute - Regulation IV. of 1818. Under this the aggregate amount of tax to be paid by all merchants, traders, shopkeepers, retail dealers, Agents of foreign Merchants or others engaged in any mercantile adventure in the whole Taluk is fixed once in 5 years by the Governor in Council, and distributed among the Taluks by the Collector. The partition of the Taluk quota among the whole body of contributors should according to the Law be made by the persons themselves assembled every year at the Taluk Cutcherry; but to enforce this rule would be attended with so much inconvenience, that it has never been attempted; and the usual practice has been to summon the Merchants, and for the Tahsildar aided sometimes by a Panchayat to apportion the assessment.

3. This system of distribution runs with the objection mentioned is represented to be attended with considerable inconvenience and loss to the merchants in as much as they must attend, incurring expense

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expenses, perhaps not less than 15 days at the Cutcherry, away from their homes and business; and the proposition now submitted by Mr Pelly has for its object to relieve them from the hardship.

4. The proposition is as follows. To take the present year's assessment (which he estimates at 94,000) as the basis of the total amount to be imposed at present. To require that the case of every payer of the tax shall be investigated, and the amount assessed on him this year being taken as the basis, and increased or diminished according to circumstances, to fix the rate thus ascertained for good, and enter it in a permanent Pattab.

5. This Mr Pelly anticipates will prove a great boon to the mercantile community, as it will free them from annual interference. In cases of impoverishment he does not propose a reduction in the amount of Pattab, but to allow the Tahsildar to let a balance stand against the individual to be disposed of as other arrears of Revenue; and in cases of

of death and departure from the District
he intends to deduct the amount of
the Puttaks from the annual assessment
instead of requiring it, as at present,
to be made good by the body of Rate
payers.

6. The only objection that he sees to
the new process, is that it contravenes the
Regulation; but the alteration, he expects,
will meet with the assent of the Regts.
and the legal difficulty be thus overcome.

7. From the statement given in the Margin
it appears that the voluntary collections have
gradually diminished within the last 10 years
from 111,000 to 96,530. In the present year
it will still further decline and the Collector
considers that the proposed assessment
would probably be as low as 90,000 Rupees.
about 16 per cent below the average of the last
10 years.

1256	111,000.
1257	111,275.
1258	110,899.
1259	110,509.
1260	110,212.
1261	108,928.
1262	108,559.
1263	107,136.
1264	98,358.
1265	96,530.

8. The *Ajra Moturpha*, which is assessed
in Bellary in the same manner as in
the Presidency generally is paid by about
33,500 persons, and averages about 4 Rupees

1256	158,066.
1257	160,953.
1258	160,731.
1259	163,038.
1260	163,971.
1261	161,514.
1262	163,951.
1263	151,707.
1264	149,280.
1265	137,165.
Average of 10 years	156,138.

a *Heas*, which is no doubt very heavy and
higher than elsewhere. The Collections for the
last 10 years are shown in the Margin and
are seen to have decreased within the last
three.

9. Mr Pelly proposes to settle this branch
of the Tax also permanently, puncting the
final decision on the subject of *Moturpha*
generally by giving Puttaks, once for all,
to the several payers, and relieving them
from the annual attendance before the *Tah*
Siddur or Collector. He would take the pre-
sent year's payments as the standard, from
which it is oppressively heavy on the poorer
classes and give permanent Puttaks for the
rest.

10. There are *Shuris* under this kind
which the Collector states, have been from time
to time recommended for prohibition, and
others which should also be abolished, even
if *Moturpha* is continued. Of all such he
proposes to prepare a statement to exhibit
also every person into the amount paid by
him who should be exempted for the future

consideration

consideration of the Board.

11. The Current years Revenue is estimated at 1,34,000 and the Collector calculates that the proposed assessment would produce it for July 1267 to 1,30,000 or 4000 ^{Rs} less than the current Revenue, and 26000 ^{Rs} below the average of 10 years which has been shown above to be 1,56,138.

12. The further subject adverted to in this Report is the tax on shepherds and Cowherds. In July 1264 the permission of the Board was given to relieve all agricultural Ryots from the Sheep Tax, the yearly income from which was estimated at 5,000 Rupees. In carrying out the measure it was discovered that only about 1300 ^{Rs} of this sum was paid by the purely agricultural Ryots, and this latter amount therefore only was permitted. The remainder is paid by shepherds and Cowherds who are also cultivators and although it was not originally intended that these should obtain relief, the Collector now proposes to grant it on the ground that "as the sheep are of great

"one

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"one farmer from the tax should exempt another though he should happen to be of the shepherd Caste."

13. All three recommendations of the Collector have the entire approval of the Board while the desire of Government to abolish the Motapha every where is well known and the neighbouring Districts of the Bombay Presidency have already obtained exemption it is most natural that the payees in Bellary should be impatient under the Tax when assessed not only at higher rates but also as regards the Treasabary in a more harassing manner than elsewhere, and it seems most just and expedient while the question of abolition is pending to afford them all the relief possible in the mode of adjustment. The plan of assessing the Treasabary was devised to secure the greatest possible fairness in the allotments and to produce contentment among the contributors, but it is not effectual even for these purposes and involves a waste of time which must interfere materially with success in trade in the present days of active competition.

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It would seem that the Baghyr Vessabady Ryots also, are under the present system kept at the Taluk Cutcherry for some time each year and will be saved annoyance and expense by obtaining permanent Pattahs, and it is very desirable that the list of the classes of persons included under this Head should be revised with a view of exempting such as are not proper subjects for the Tax.

14. Finally the argument on which Mr Pelly grounds his proposal to exempt the shepherds and cowboys who are also cultivators is in accordance with the expressed views of Government who have declared that the Tax on sheep and Goats, whether called Doolary or Moturpha, should be abolished. The Board would therefore propose the entire abrogation of this Tax, by whatever classes payable at present, whether occupying land or otherwise.

15. They therefore resolve to submit the Collector's letter and these Proceedings to Government with their strong recommendation that the alterations proposed may be

Sanctioned

Sanctioned. But with reference to Para 20 of the Collector's report they would suggest that he may be informed that it is not necessary that the statement he offers to submit as regards the Baghyr Vessabady should show every person to be exempted with the amount paid by him, whilst the Village accounts will of course show the name of each payer and the amount. It will be quite sufficient for every useful purpose to exhibit in Mr Pelly's statement the classes to be relieved and the numbers and payments of each class.

16. If the Government approve of what is now proposed for Bellary the Board will consider whether some such arrangement may not be introduced with advantage in other Districts and more especially in Cuddapah where the Moturpha is assessed on the same plan as in Bellary. (Ahus Extract)

To
H Forbes Esq.
Acting Secy to Government
Rev. Department.

J D Linn
Acting Secretary

2/11/42

Secretary

N^o 732

Extract from the Minutes of Consultation
Under date the 22nd July, 1857.

I read the following
Extract from the Proceed-
ings of the Board of
Revenue.

Here enter 22nd June 1857
N^o 2136.

1. The Proceedings
above recorded contain
the views of the Board
of Revenue upon a pro-
position by the Collector
of Bellary respecting
the Moturfa of his
district.

2. The Moturfa in
Bellary is of 2 kinds,
Versabady peculiar to
Bellary.

H
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June 14th 1857

June 1857

July 29

Received from the
Moturfa of the
Board of Revenue

24th June

24th June

1857

By authority with
the Rev. Secy. to the
Commr. of Bellary
a letter from the Col-
lector of Bellary, requesting
the Board of Revenue to
accept of the Moturfa
of his district for-
ever. The Board of
Revenue have on the
subject of the Moturfa
of Bellary, and
for accepting the
same on the 24th June.

214th July 1857

Bellary and Buddaput,
~~and~~ and levied in ac-
cordance with Reg-
ls of 1818, being a levy
of nominally 10 per
cent upon the supposed
profits of the body of
traders, ^{who} form the con-
tributors; and Clyn
Notturpa or Baglyr
Vesabady, being a tax
upon the profits of
Artizans, or those ex-
ercising professions
requiring manual
labour.

3. Although the mode
of apportioning the Ves-
abady Tax prescribed
by law has never been
carried out. ~~But~~ the
whole body of Contribu-
titors are nevertheless
required to assemble
every

coll. p. 3
13. p. 12

Reg. 4 of 1818-82

16 Dec. III

coll. p. 8

every year at the Cutcherries
of their respective Talukas,
and are subjected to a detention
of some times to days. It
is to avoid this detention
and consequent vexation
and expense to the contri-
butors, that the Collector
proposes to take the present
years assessment estimated
at Rs. 94,000, as the
basis of the total amount
to be imposed, to investigate
the case of every payer,
and increasing or
diminishing the rate on
each individual according
to circumstances, to give
him a permanent puttah
for the sum that may be
fixed, which is thence-
forward to be as far as
unalterable, that although
it may be practically
diminished

10 per cent p. 52 reg.

23. 17

diminished by being left
 partly in arrears in case
 of inability to pay, it is
 never on any account
 to be raised. In cases
 of death or departure
 from the District, the
 Collector recommends
 that the amount of the
 deceased's contributions
 should be struck off the
 roll, instead of being ap-
 portioned among the rest
 of the payers as at present.
 As regards the Baghyr
 Veesabady, Mr. Pitt, proposes
 a similar measure, to take
 the present year's demand
 as a standard to make
 reductions where it is oppressive,
 heavy, examination being
 made into each case, and
 to give permanent Putthah
 for the amount finally
 determined

(12) 201
 determined upon.
 4 The certain loss of
 Revenue involved by this
 measure, supposing the
 Mooturfa to be always
 continued, would be as
 follows.

1. Average Collections for the last 10 years.		Papus.
Veesabady	—	107,204
Baghyr V.	—	156,138
Total	—	263,342

2. Collections in Fush, 1265.		Papus.
P.P. 10. Veesabady	—	96,530
Baghyr V.	—	137,165
Total	—	233,695

3. Probable Proposed permanent Standard.		P.
Veesabady	—	90,000
Baghyr V.	—	130,000
Total	—	220,000

From the above it may
 be seen that the proposed
 permanent standard
 would be 13,695 Papus
 less than the collections of
 Fush, 1265, and 123,342 Papus
 less

less than the average
Collections of the last 10 years.

5 The Board fully
concur in the Collectors'
recommendations, stating
that the Bellary Ryots naturally
feel impatient under the
Tax from which their
neighbours of the Bombay
Presidency are exempt, and
which is assessed at not only
a higher rate, but also,
as regards the Veerabachy,
in a more inconvenient
manner than elsewhere.

6 The Government admit
the force of the Board's
reasoning, and regret their
inability to accede to the
proposition, which, were
they able to count with
certainty on the abolition
of the Mookurfa within
a short stated period, they
would

(13)
would have been glad to
entertain. But at the
present crisis it is very
uncertain at what state the
state of the Treasury will
enable the Government of
India to give effect to
the Honorable Court's order,
and the Government would
not be justified in con-
sidering a measure which
involves the relinquishment
of a considerable portion
of the revenue, and the
gradual abandonment
of the rest. That the Collector's
proposal would lead to the
eventual gradual abolition
of the tax, although the fact
is not noticed by the Board,
appears to be very evident.
A decline of trade in one
place is met by its advance
in another, and while the
tax

tax on the impoverished
trader is reduced, it is
enhanced on his ^{more} flourishing
neighbour. Trade temporarily
suspended in consequence
of death or desertion, are
taken up by new
comers, and the latter
become liable to the cess
^{paid by the farmer.}
hitherto. Mr. Pelly proposes
that the demand he would
fix should be permanent
as far as enhancement
is concerned, and that
it should be altered only
to be reduced, and as the
evils he desires to check
would not be avoided
if parties becoming each
year liable to the tax were
to be assessed by the Tahildar,
it must be presumed that
the Collector intends that
no new demand should
be

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he made. The Motalpha
tax would then gradually
become extinct with the
present generation of
peasants, and the Government
in sanctioning the proposed
Scheme, would be obtaining
in an indirect manner
a measure, which directly
they have hitherto been
unable to obtain. The
Government will leave
it to the Board and
Collectors to concert measures
for relieving the contributors
as much as possible from
the evils attendant upon
the collection of the Tax, and
they will be prepared to
give immediate relief in
any cases where the oppressive
or unequal nature of the
Tax requires it.

On a previous occasion
Govt.

Govt. declared that the
Cultivators of Land

E. M. C. 14th May 1854

should be relieved from
the Tax upon Sheep and
Goats; and on 6th April 1854

the Board directed the
Collector of Bellary to
relieve all the agricultural
Ryots from the Sheep
Tax. This amounts to 5000

Ruppes per annum in
Bellary. Out of this, Ruppes
1300 ^{were} ~~was~~ paid by purely

agricultural Ryots, and
it appears that thus only
a small portion of the
Tax has been remitted. The

Board now support the
Collector's recommendation
for the total abolition of
the Tax; the remaining
2700 Ruppes is said to be
paid by Shepherds and
Cowherds who are also
cultivators

(15)

cultivators. Such a partial
operation of their former
order was not contemplated
by Government, and sanction
is accordingly granted for the
abrogation of the demand on
all Ryots from the com-
mencement of the ^{present} ~~ensuing~~
Fushy.

Dr

2 Copies to the Ad of Rev.
with an Encl. C. M. 23.

Copy in L to C
5/17th May 1858 N^o 20

5/2/13 ✓

Revenue 1857 Defiant.
D^{to} Cons. 28th July.

N^o 732.

Extract Minis. of Cons.

D^{to} 22 July/57.

to be changed into

11-4-58

22/57

Presby.

Ministry

Passing Orders on the Board's re-
commendation on a Letter from the
Collector of Bellary, requesting sanc-
tion for permanently assessing the
Moturpha of his District pending
the final Orders on that branch of
Revenue, & for exempting shepherds
and Cowherds from paying it.

N^o 718.

11th July 1857

(19)