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Revenue Department

minutes of consultations

4th August 1857

Back Number 2 - 4

Ser No 763 dated 29th July 1857

Pages = 35

பரத்தூப்பு பிரிவு — 1.

செப்பனிடுபவர் பெயர் A. G. ஸ்மி.

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள். 10/06 1107

செப்பனிட்டு முடித்த நாள்

சரிபார்க்கும் முதல் மு: நி. பா. எ. கையொப்பம்

சரிபார்க்கும் உமி. நி. பா. எ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

No. 2. Read the following Extracts.

Extract from the Proceedings of the Board of Revenue; dated 2d April 1857, No. 1060.

Read letter from the Collector of Nellore 20th December 1856,* No. 261, requesting instructions with reference to the letter of the Board 27th October 1856, No. 3631, regarding the assessment of that District, and soliciting that the correspondence that has taken place on the subject may be submitted to Government, in view to sanction being obtained for an abatement of the assessment of irrigated lands on the principle already adopted in the case of lands not irrigated.

* *In Cons. 2d April* 1857, *No.* 5274.

(Here enter No. 261.)

Resolved that the foregoing letter together with copy of the letter of the Board referred to, as well as Mr. Elton's previous letter, 17th May 1856, No. 103,† with enclosures 1 to 12, be submitted for the orders of the Right Honorable the Governor in Council.

† *In Cons. 27th Oct.* 1856.

2. The question of the assessment came under the consideration of Government in the papers noted in the margin. The local authorities were of opinion that the demand on the ryots in both irrigated and unirrigated lands should be reduced. Mr. Elton suggested one of two courses; viz., either a correction of the assessment to the extent of the difference between the commutation rates and current prices, or a remission at once of $\frac{1}{4}$ of the assessment all round. Mr. Ratliff on the other hand, put forth a larger measure and proposed to reduce the Government share from about $51\frac{1}{2}$ per cent. to 40 per cent. of the gross produce, and to commute this reduced share at the average prices of the preceding years. The financial effect of the several propositions were as follows:

Pro. to Govt. 7th May 1855, *No.* 1164.
From do. 24th July 1855, *No.* 893, *R. D.*

Mr. Elton's first proposition.

Shewed a deficit of, ...	3,13,000
Do. second do.	2,60,000
Mr. Ratliff's do.	3,87,000

For reasons stated at length the principal of which was the scanty information at hand regarding produce and prices, the Board did not consider themselves justified in pressing upon Government any immediate change in the irrigated rates of assessment; but, as regards those of the unirrigated lands they were of opinion that Rupees 20 per Pootty might be assumed as a reasonable standard price for the whole District, and they accordingly recommended a reduction of $28\frac{4}{9}$ per cent. on Mr. Travers' assessments, $33\frac{1}{3}$ on Mr. Smalley's rates and 9 per cent. in Woodiagherry, involving a sacrifice of revenue to the amount of about Rupees 1,30,000. The Government in reviewing the whole question noticed the want of information as pointed out in the letter of the Board; but on the whole resolved to concede some reduction in the case of unirrigated lands though not to the extent recommended by the Board. They thought that Rupees 25 per Pootty might be taken as a fair price, which would give a reduction of $10\frac{5}{7}$ per cent. in Mr. Travers' villages, and $16\frac{2}{3}$ in Mr. Smalley's; but for convenient computation they fixed it at two annas in the Rupee for the former and three annas in the Rupee for the latter, bearing a somewhat larger reduction in both cases than the per centages above indicated. The reduction was to be made, not on single fields but on the aggregate unirrigated assessment, charged in the ryots' puttahs, fractions of a

Commutation rates.	*Rs.*
Mr. Travers.....	28
Mr. Smalley.....	30
Mr. Stonhouse.....	22

Jonna only was taken as a standard by Mr. Travers.

* *From Govt. No. 2065, 24th July* 1855, *p.* 23.

Rupee being omitted from the calculation, and it was to take effect at the settlements of Fusly 1265, 1855-56. The Woodiagherry villages were excluded from the indulgence.

3. In according the foregoing relief, the Government requested (para. 21) the Board to obtain and submit a statement of the land and its assessment (ayacut, cultivation and waste being shewn separately,) as affording some means, though defective in the absence of any trustworthy classification, of judging of the reduction required in the several classes and as making it practicable to simplify the rates and reduce their number. In submitting this information the Board were required to state their opinion whether it would be better to adhere to the reduction as authorized, or to substitute a complete measure based on the statement. A similar statement for irrigated lands was also called for.

4. In his letter 17th May 1856* Mr. Elton submits statements shewing the information called for by Government, and again brings forward the claims of the irrigated lands to reduction, with answers to the several objections put forth both by the Board and Government regarding the character of the present assessments.

**In Consultation 27th October* 1856.

5. The objections in question proceed partly as already observed from the scanty information afforded regarding produce and price, and partly from the absence of evidence shewing that the occupation of land had fallen off. The greater part of the District, the Government observed (para. 16) was under the Muctah settlement of Mr. Smalley, based on accounts of produce given in by the Curnums, "which have been declared to be fraudulently low," and in regard to those villages and to the 127 which are settled on Mr. Travers' rates, it was added, that it was impossible to say what proportion of the crop was really taken even at the commutation prices, and that if Mr. Stonhouse was correct in his opinion as to the character of the settlements in question, some of the best lands are now among the most lightly assessed. Respecting the propositions of Messrs. Elton and Ratliff for a reduction of the assessment, Government observed (para. 18) that it was quite overlooked by those Gentlemen how far there was reason to suppose that the quantities of produce assumed at the commutation were correct, and that apparently no pains had been taken to ascertain that the former and present prices had been determined in the same manner. On the whole, and adverting at the same time to the existence of a large extent of enam cultivation in the District, the Government inclined to the conclusion that the demand on the ryots was not excessive.

	Villages.
Under Mr. Travers' settlement.	127
Mr. Smalley's Muctah do.	389
,, *do. Survey*	86
,, *Stonhouse's do. (Woodiagherry.)*	67

From Collector 17*th May in Consultation* 27*th October* 1856, *para.* 5.

6. Mr. Elton notices the several objections in order. The first relates to the quality of the former returns of produce as affecting the settlements. Extracts from letters from Messrs. Travers, Smalley and Stonhouse are given to shew that those returns were carefully taken, and against the ryot rather than in his favor. Mr. Travers tested his rates, it is shewn by ascertaining the actual quantity of the produce on a certain extent of land selected for the purpose, in villages when complaints of excessive assessment had been made. The selection was confined to lands that had produced well. The results were generally confirmatory of the just-

Note—It appears from the accounts of Fusly 1212, 1802-03, *that the test was applied in upwards of* 900 *instances.*

ness of the rates, and when the actual produce did not come up to the assumed quantity little or no abatement of the original rate, it seems, was made. Mr. Stonhouse considered that the rates of produce fixed by Mr. Travers to a given quantity of seed were as merely accurate as such accounts can be, but that both Mr. Travers and Mr. Smalley erred in assuming too much seed to a given extent of land. Mr. Travers fixed the quantity required at $2\frac{3}{4}$ Tooms to a Gortoo of land, Mr. Smalley at $2\frac{1}{2}$ Tooms for the same extent. The usual and ordinary quantity of seed, Mr. Stonhouse observed, rarely exceeds 2 Tooms per Gortoo. Mr. Travers "took vast pains" it was stated by Mr. Stonhouse "to ascertain the productive powers of the land in the several villages."

Noticed also in Appendix E. of the Board's former report dated 7th May 1855.

7. Regarding prices, Mr. Elton is unable to say for what months and in what manner the former Price Lists were taken, though it seems certain he says that they shew the merchants' prices at the talook Cusbahs. To aid in the present enquiry, however, he submits a statement of prices from Fusly 1220, 1810-11, drawn up in an uniform way being the averages of the talook Cusbahs for the months of April, May, and June, the talooks of Sydapoor and Woodiagherry being excluded as they do not enter into the earlier years of the series. This document is appealed to by Mr. Elton as shewing the excessive character of the commutation rates compared with subsequent prices, and extracts from the report of the Principal Collector Mr. Stonhouse in 1844 are brought forward in proof of a deteriorated condition of the District as the consequence. Mr. Stonhouse it will be seen expressed himself in decided terms. He stated that the wealthier ryots required relief as much as the poorer classes, and regarding the decline in the prices of produce he observed that, "it was idle to suppose that the produce of the lands could have been so much under rated as to make up for such depreciation."

Paras. 7 *to* 11.

8. Mr. Elton notices next the standard of assessment in Nellore as being higher than that in certain other districts named; also the large quantity of land bearing rates above Rupees 10 per cawny which has been declared to be a maximum rate for irrigated lands, the fact that nearly half of the irrigated ayacut lies waste, and the circumstance that cultivation varies inverseley with the rates of assessment, the proportions of waste being greater in the more highly assessed lands than in the lower. In the margin of para. 16 of Mr. Elton's letter it is shewn that the waste is 52 and 45 per cent. in lands bearing the highest rates of assessment, while it is 39 and 35 per cent. in those at the lowest rates.

13 *to* 25.

Dated 17*th May in Cons.* 27*th October* 1856.

9. The sentiments of former Principal Collectors in 1821 and 1823 are also adduced in support of the view that the District is over assessed, and two statements F and G in further illustration accompany the Collector's report. It will be seen on reference to statement F which shews the tarams or ayacut, cultivation and waste in 40 villages selected from all parts of the District that the proportion of waste is greatest in the highest tarams, and that in some villages the highest tarams are relinquished altogether. It is not explained whether the waste may not in some degree proceed from defects in the irrigation, but that cause can have partial effect only as the lower tarams are freely cultivated in villages in which the higher tarams are abandoned. The real state of the case is probably as Mr. Elton represents it to be and the Board are disposed to adopt the conclusion that a burdensome assessment causes the relinquishment of the land under notice. Statement G exhibits the extent of cultivation during 50 years ending with Fusly 1264, 1854-55. The increase in the extent occupied during late years is ascribed to the incorporation of the Woodiagherry Jaghire and Sydapoor Zemindary with the lands paying full assessment. Resumptions of minor tenures have also to be taken into the account. The highest cultivation occurred in Fusly 1257, 1847-48, but deducting the above additions to the lands of Government and a very large extent of waste included in the ryots' Puttahs of that year in consequence of neglect to cultivate the same, the actual extent of land in occupation in Fusly 1257, 1847-48, is reduced to 1,04,222 Gortoos, which as pointed out by Mr. Elton, is below the extent occupied in some of the earlier years of the series.

10. Mr. Elton notices the view that the hardships of a burdensome assessment have been mitigated by a fraudulent alteration of tarams, and by advantages gained from the cultivation

of enam lands. The former, to whatever extent it may have really taken place, does not it is urged remove the pressure which is shewn to exist, and in regard to the latter, Mr. Elton points out that the extent of enam land cultivated by the ryots of Government is in fact inconsiderable, and that it is subject moreover to a quit rent to Government. Whatever may be the aid the ryots derive from these two sources, Mr. Elton is not disposed to admit that it constitutes a sufficient ground for leaving the existing demand uncorrected.

Enam land.	*Acres.*
Cultivable area, - - -	3,01,123
	Rs.
Its value, - - - -	6,71,527
Value of actual cultivation in Fusly 1262. - - -	5,12,037
Cultivated by Govt. ryots. - -	2,28,799

Proceedings 7th May 1855, *para.* 48.

11. In their former review, the Board were of opinion that the commutation price of Rupees 20 a Pootty for paddy, or Rupees 80 a garee, though higher than is found in some Districts, was not unusually high. Appendix G of their report exhibited the average prices for the whole District from Fusly 1211, 1801-02, to Fusly 1263, 1853-54, both inclusive, but in the Price list now submitted by Mr. Elton, the average prices of paddy in the sub-division are shewn separately from those in the Collector's Division, and this distinction is necessary as paddy is not a staple product of the former, and probably from this cause occupies a higher place in the market there than in the latter, where it is extensively grown. The rates in the two divisions will no doubt approach each other nearer as irrigation is promoted and facilities are created for the transport of produce, but for the present purpose it is chiefly necessary that the prices, past and present, in the Collector's division should be considered. Referring then to Mr. Elton's Price list which commences with Fusly 1220, 1810-11, it will be seen that the price of paddy in the talooks of the Collector's Division was either equal to or above the commutation rate of Rupees 20 in 16 years only out of 43 years, from Fusly 1220, 1810-11, to Fusly 1262, 1852-53, and that the years of excess are for the most part exceptional arising from failure of the harvests. The ordinary price has been generally about 10 or 12 per cent. below the commutation rate, and latterly it has fallen to about Rupees 15 a Pootty, or 25 per cent. below the settlement standard. The great decline in the market value of paddy during the last 26 years is equally shewn in Appendix G of the Board's former review, which as before observed exhibits the average prices for both divisions of the District.

Per centage of irrigated land on the entire ayacut of the District.	*Land*	*Assessment.*
	As. G.	*Rs. A.*
Collector's Division, - -	19 0	41 0
Sub-Division, - - -	1 30	4 12

12. In the foregoing retrospect of prices the last three years, viz. Fusly 1263, 1853-54, 1264, 1854-55, and 1265, 1855-56, have been purposely excluded, because it is too early to judge how far the increase in the rates during this period arises from a change in the value of money, which is likely to be permanent. The possibility of such change being permanent, while suggesting caution in handling the present assessment, does not take away the necessity for correcting evils that may be found to exist.

13. In their former review, the Board observed (para. 48) that the proportion of gross produce, viz. 51·425 per cent., which constitutes the revenue of Government was too high, and they must admit that the pressure on the ryot has been augmented by the fall in the prices of produce. Both causes would appear to justify the strong terms employed by Mr. Stonhouse in 1844, in describing the condition of the people. In reviewing the settlement of Nellore for Fusly 1253, 1843-44, the Board observed that the welfare of the agricultural classes had been materially affected by a long continued depression of prices. A slight relief was experienced for the time in the following year, Fusly 1254, 1844-45, but in noticing the transactions of that year, the Board remarked that the solicitude expressed by them in the preceding year was in no degree diminished. Fusly 1255, 1845-46, was favorable to the ryots, but from that date till the revival of the market in Fusly 1263, 1853-54, there was a continued drain upon them.

Proceedings 25th September 1845.

Proceedings 22d December 1845.

14. In regard to the returns of produce on which the existing assessment is based, it does not appear that Mr. Travers took an excessive standard in assuming 40 fold of the seed sown as the return in good soils, but that he erred in assigning too great a quantity of seed to a given extent of land. This error rendered his demand on the ryots excessive, and it was perpetuated in the Muctah settlements of Mr. Smalley, which, as already explained by the Board, were trimmed to suit Mr. Travers' tarams. Mr. Stonhouse was of opinion, it will be remembered, that 2 Tooms of seed might be assigned to a gortoo of land in good soils. This, with a return of 40 fold, would give 80 Tooms or 4 Pootties of produce to a Gortoo of land, which is commonly said in the District to represent the capability of the best lands in an ordinary state of culture. It is only when manure is applied and additional labor given, that a higher rate of produce can be obtained. Taking then half of the ordinary produce of the best land or 2 Pootties, as the Government share, the rates of assessment at the commutation price of Rupees 20 per Pootty, and at Rupees 15 per Pootty, which seems to be a fair average of the prices of late years, will be respectively as follows.

Bd's Pro. 7th May 1855, *paras.* 4, 15, 35.

Pootties.	Rs.	Rs.	Rs.	A.	P.	
2 ×	20 =	40 per Gortoo or	12	12	9	per acre.
2 ×	15 =	30 per do. or	9	9	7	per do.

15. Looking to what has been elicited regarding the returns of produce and prices, to the bearing of the present assessment on the condition of the agricultural classess, to the fact that a large extent of good land is waste, apparently in consequence of a burdensome tax and to the stationary character of the land in occupation, the Board would adopt the view that some reduction of the assessment of irrigated lands is called for. They would add that they are aided in forming this conclusion by their own knowledge of the District.

16. The Board will now notice the particulars of Mr. Elton's amended proposal for reducing the assessment as explained in his letter of the 17th May 1856, referred to in the preceding paras. With that communication the statements shewing the ayacut, cultivation and waste, both of irrigated and unirrigated lands called for by Government are also submitted, and on the information contained in them Mr. Elton's amended scheme is based. The plan embraces both irrigated and unirrigated lands, and as regards the latter supersedes, if approved, the reduction already sanctioned by Government, but with a larger measure of relief. The financial effect of the proposed arrangement is a reduction of Rupees 5,21,272* on the entire ayacut of the District or of Rupees 2,39,802† on the cultivation of Fusly 1262, 1852-53. The latter sum is composed of assessment of

Paras. 32 *to* 49.

* 25 *per cent.*
† 25 *do.*

		Rs.
‡ 21 *do.*	Irrigated lands - - -	1,20,035‡
§ 30 *do.*	Do. of unirrigated do., - -	1,19,767§

17. The principle on which the reduction is proposed is shewn in statements I. and J. which accompanied Mr. Elton's letter under consideration. The advantages of a simplification of rates having been experienced in the case of garden lands, already sanctioned, Mr. Elton has adopted a similar course on the present occasion, and proposes to restrict the number of rates to six for irrigated and six for unirrigated lands; the present number of rates being 488 and 426 respectively. The area in 86 villages surveyed by Mr. Smalley having been recorded in acres the rates proposed for those villages differ slightly from those to be introduced in the other villages

of the District, where the contents of fields are shewn in Gortoos; in other respects the proposed reduction proceeds on an uniform principle for the whole District. The maximum rate proposed for irrigated lands is Rupees 30 per Gortoo, or Rupees 9-9-7 per acre, and the rectification of the existing assessment is to be made according to the classification shewn in the margin. It will be seen on reference to that scale that the reduction would be very unequal. For instance holders of land at Rupees 32 per Gortoo would obtain a reduction of about 6¾ per cent., while those who have lands at Rupees 31-10-11, which is the next rate, differing from that first mentioned in an immaterial degree only, would receive as much as 21 per cent. This inequality prevails throughout the scale and is inherent in the plan proposed. This, with other objections to the arrangement suggested, was pointed out to the Collector by the Board in their letter 27th October 1856, No. 3631. The Collector was at the same time requested to consider whether it would not be better to revise the existing assessment with reference to a scale of rates previously fixed, such rate of the scale as might appear fair in communication with the ryots being substituted for the present rate in each case. It was also pointed out to the Collector that as water imparted an additional value to the land the rates should not descend too low. A few villages prepared on the foregoing principle were to be laid before the Board for eventual submission to Government. In its main feature; viz. that of a limited number of rates, no material difference exists between Mr. Elton's project and that suggested by the Board. In the application of the rates the difference is important. The plan proposed by Mr. Elton is arbitrary, the adjustment being made in the office without reference to the exigency in each case, and producing as pointed out by the Board great inequalities in the amount of reduction given, while the suggestion of the Board required that the reduction should be made in communication with the ryots, in order that it might bear some relation to the capability of the lands.

Existing rates. Rs. A. P.	*Proposed rates.* Rs.
From.....74 4 1	30
To.....32 0 0	
From.....31 10 11	25
To.....26 0 7	
From.....26 0 0	20
To.....22 0 0	
From.....21 13 8	15
To.....16 0 0	
From.....15 13 6	10
To.....11 0 2	
From.....11 0 0	5
To.....6 0 0	

18. Mr. Elton's letter 20th December 1856, No. 261 is in reply to the remarks of the Board above noticed. Mr. Elton will prepare, it will be seen, the accounts of a few villages as directed by the Board, but is anxious that the statements already submitted by him may be laid before Government, and that sanction may be obtained at once for a specific measure of relief for irrigated lands. With this view he recommends (para. 9) that all rates of assessment for such lands above Rupees 30 a Gortoo, or Rupees 9-9-7 per acre, may be reduced to that standard, and that a remission of 3 annas a Rupee or 18¾ per cent. may be allowed for the remaining rates, the deduction to be shewn in the Puttahs of the ryots. The financial result will be a reduction of Rupees 1,11,500 on the cultivation of Fusly 1262, 1852-53, viz.

In Consultation 2d April 1857.

	Rupees.
On rates above Rupees 30 per Gortoo.....	14,000.
On the remainder	97,500.

19. In a former para. the Board haye expressed an opinion that the assessment of irrigated lands is excessive and that it should be corrected. Should the Government be pleased to concur in this view, the specific propositions for their consideration are

1st. Mr. Elton's scheme of reduction as shewn in his letter of the 17th May 1856, which embraces both unirrigated and irrigated lands.

In Consultation 27th October 1856.

2dly. The suggestion of the Board for a revision of the existing rates with reference to a scale prepared for the purpose, the revision being made in communication with the ryots, and embracing like the first mentioned scheme both unirrigated and irrigated lands, and

3dly. The last proposal of Mr. Elton's noticed in the preceding para. which has in view the irrigated lands only. The Board have shewn in the course of these Proceedings that Rupees 30 a Gortoo, allowing half of the gross produce to Government, is the highest rate that ought to be fixed with reference to past experience of prices. They do not think that any reduction should be allowed to rates below Rupees 10 a Gortoo, or about Rupees 3-4-0 per acre, and

should Mr. Elton's last proposal for a per centage remission be approved, they would suggest that 3 annas and 2 annas a Rupee be allowed for the rates between Rupees 30 and Rupees 10 a Gortoo, the former for the higher rates and the latter for the lower, fractions below an anna being struck off and multiples of a quarter of a Rupee being adopted. Carried out in this way there will be little difference probably in the results between Mr. Elton's last proposal and the plan suggested by the Board. The arrangement however will be confined to irrigated lands only, and if approved will continue in force like the reduction already sanctioned for the unirrigated lands till superseded by a more complete measure, while Mr. Elton's scheme of 17th May 1856 and the modified arrangement suggested by the Board embrace both irrigated and unirrigated lands, and aim at the more complete adjustment which is desirable in itself, and to which the attention of the Board has been called by Government. If on consideration of the information now submitted, the Government are of opinion that notwithstanding the relief already accorded to unirrigated lands, a further revision of the rates is expedient with a view to simplification, the Board will prosecute the subject further. It will be seen that they have called for statements for a few villages to shew what would be the results according to the mode of proceeding they have suggested. In reference to this plan, Mr. Elton enquires (para. 4) whether the Board intended that there should be an actual inspection of fields. The Board do not think such a course necessary for the most part, but only when doubts can be removed in no other way. They are of opinion that a few trustworthy persons, to whom the task can with safety be confided, may be engaged to assist the regular Establishment in adjusting the rates. The work, carefully supervised, will it is felt, be tolerably complete.

In Cons. 27th October 1856.

To Collr. 27th October 1856.

20. Mr. Elton does not wish that the proposed reduction should take effect till the commencement of Fusly 1267, 1857-58, as the deficiency which it will occasion in the revenue cannot, he says, be made up this year, in consequence of the advanced state of the season. It will be seen however from paras. 44 and 45 of Mr. Elton's former letter that there is already an increase of Rupees 1,87,656, in the current year which is ascribed partly to present enhanced prices of produce, and partly to a vague though general expectation that the assessment will be reduced. The revision of the garden assessment and the remission granted in the case of unirrigated lands seem to have called into action the dormant capabilities of the ryots.

21. The reduction in favor of the irrigated lands according to Mr. Elton's last proposal is about a lac of Rupees only. Judging from the energies already put forth, as noticed above and from the results in South Arcot, where the increase this year exceeds 9 lacs of Rupees with a demand for land still unsatisfied, the Board cannot but agree with Mr. Elton in thinking that the amount proposed to be given up will be speedily replaced by an increased occupation of land. It seems clear as before observed by Government* that the agricultural stock of the District is not fully worked. With the removal of restrictions which prevent its free action, it is reasonable to conclude that a fair portion of extensive waste lands in Nellore will be gladly taken up. These, the Government will observe, consist upwards of 400,000 acres of assessed land, valued at about 8 lacs of Rupees at the proposed reduced rates, besides a very considerable extent of unclassed and unassessed land, fit for cultivation of every description.

From Collector of South Arcot to Chief Engineer.

Copy sent to the Board with letter 15th January in Cons. 10th March 1857, *No.* 11.

* *Extract Minutes Consultation 24th July* 1855, *No.* 893, *para.* 25.

From Collector 17th May in Cons. 27th October 1856, *para.* 46.

22. In supporting the proposed reduction, the Board have not overlooked, as already intimated in a former part of these proceedings, the fact that the market for grain at the present time is particularly favorable for the ryots. It may or may not continue so, but in either case the Board have felt that the defects of the existing assessment should be corrected, and that an opportunity should be given to the ryots of repairing the waste occasioned by several years of depression.

(A true Extract.)

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

No. 3. Extract from the Proceedings of the Board of Revenue; dated 8th June 1857, No. 1912.

Read letter from the Acting Collector of Nellore dated 25th May 1857.*

* *In Consultation 8th June* 1857.

(Here enter No. 77.)

Resolved that the above letter be submitted for the information at Government, with reference to the official Memorandum of the Acting Secretary to Government dated 15th Ultimo.

2. The Acting Collector of Nellore explains that the calculation of the extent and assessment of the first 15 classes of land referred to in para. 13 of the Collector's letter dated 17th May 1856† was taken from the abstract statement forwarded by Mr. Travers with his report on the settlement of Fusly 1212 (1802-3) and not from the Enclosures A 1 and 2 in the Collector's letter of the 17th May 1856, which differ from Mr. Travers' Statements owing to material alterations made in Mr. Smalley's time.

† *In Consultation 27th October* 1856. *Board's Proceedings 2d April* 1857.

Dated 10th June in Consultation 25th July 1803.

In Consultation 27th October 1856.

(A true Extract.)

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

No. 4. ORDER THEREON, No. 763; dated 29th July 1857.

Para. 1. In Extract from the Minutes of Consultation of the 24th July 1855, No. 893, the Government passed orders upon the proposals made by Messrs. Elton and Ratliff, the Collector and Acting Collector of Nellore, for the immediate and temporary modification of the assessment on the wet and dry lands in that District. Mr. Elton suggested that either the difference between the current prices and the standard commutation rate, should be remitted, involving a sacrifice of revenue to the extent of 3,13,000 Rupees; or that one fourth of the assessment all round should be foregone, at a loss of 2,60,000 Rupees. Mr. Ratliff, on the other hand, proposed to reduce the Government share from 51½ to 40 per cent. of the gross produce, and to commute this reduced share at the average prices of the preceding ten years; a proposition which involved a gross remission of 3,87,000 Rupees. The Board considered that the information afforded, was too defective to justify a recommendation in favor of any immediate change in the rates of assessment on irrigated land; but they advocated a reduction in those of unirrigated land to the extent of 28½ per cent. in the villages under Mr. Travers' rates, 33⅓ per cent. in those under Mr. Smalley's rates, and 9 per cent. in Woodiagherry, involving a sacrifice of revenue amounting to 1,30,000 Rupees. The Government reviewed the whole question in paras. 17 to 23 of their Proceedings of the 24th July 1855, and noticed the want of information on certain important points; but they resolved, on the whole, to concede some reduction in the case of unirrigated lands, though not to the extent recommended by the Board. The Government accordingly sanctioned (para. 23) a reduction of two annas in the Rupee in Mr. Travers' villages, and three annas in those of Mr. Smalley; and directed that the reduction should be made on the aggregate unirrigated assessment only, the Woodiagherry villages being excluded from the arrangement. In para. 24, they requested the Board to obtain and submit, both for the irrigated and unirrigated land, a statement showing the Ayacut, cultivation and waste, and the assessment; and to state, at the same time, their opinion whether it would be better to adhere to the reduction as authorized, which was open to objection, in that it perpetuated the multiplicity of rates existing in the District, or whether a complete measure, based on the forthcoming information, should be substituted.

2. With their Proceedings of the 2d April last, above recorded, the Board submit a letter from Mr. Elton, dated 17th May 1856, with some further correspondence which has passed between them and that officer, on the subject of the assessment of the Nellore District. In his letter of the 17th May, Mr. Elton submits the statements called for in the preceding para., and replies to the objections urged by the Board and the Government against the reduction of the assessment on the irrigated lands of his District. These objections were, (1st) the scanty information afforded regarding produce and price, and (2ndly) the absence of evidence showing that the occupation of land had fallen off; adverting too to the large extent of enam cultivation in

the District, it was probable, Government thought, that the demand on the ryots was not excessive.

3. With regard to the value of the produce returns, Mr. Elton gives extracts from letters of former Collectors to shew that the returns were carefully taken when the assessment was fixed. Mr. Travers' rates were tested in 900 instances, by ascertaining the actual quantity of produce on a certain extent of land selected for the purpose. The results confirmed the general justness of the rates; but when the actual produce did not come up to the assumed quantity, little or no abatement was made. Mr. Stonhouse subsequently Principal Collector of Nellore considered that the rates were accurate as far as the quantity of grain assumed to be produced from a given quantity of seed went; but that Mr. Smalley had erred in assuming too much seed to a given extent of land.

Collector's letter, paras. 5 and 6. Board's Proceedings, para. 6.

4. As regards the commutation rates, Mr. Elton feels certain that the returns show the merchants' prices at the talook cusbahs, though he cannot ascertain for what months, and in what manner, the former lists were taken. He now furnishes a statement of the prices of grain for 45 consecutive years from Fusly 1220, being the averages at the talook Cusbahs for the months of April, May, and June. It appears that the average price of wet grain in Fusly 1220 was Rupees 23-4-1 per candy, while in 1262 it was Rupees 16-0-6; of dry grain the price averaged Rupees 24-1-10 per candy in 1220, and Rupees 18-14-9 on Fusly 1262, being a decrease of about 33 per cent. in price on the wet grains, and 25 on the dry. Mr. Elton appeals to these facts to show the excessive character of the commutation rates compared with subsequent prices, and he quotes from a report written by Mr. Principal Collector Stonhouse in 1844, in which he states that "it were idle to suppose "that the produce of the lands could have been so much underrated as to make up for such "depreciation."

Collector's letter, paras. 7 to 11. Board's Proceedings, para. 7.

NOTE.—*The last three years, Fuslies* 1263, 4 *and* 5 *are not taken into account, as being exceptional.*

5. In paras. 13 to 25 of his letter, Mr. Elton notices various points in support of his argument in favor of a reduction in the assessment. Before the reductions were made in South Arcot, the highest rate on single crop wet land was Rupees 15¾ a cawny, whereas the assessment borne by the 15th class in Nellore is Rupees 18. In the Tripatty talook of North Arcot, the wet land was assessed at 19¾ Rupees, and on this a reduction of 30 per cent. was granted. The first 15 classes in Nellore contain 5,758⅞ cawnies, assessed at Rupees 1,28,648, ranging from Rupees 18-2-10 to Rupees 36-2-5, and averaging Rupees 22-11-0 a cawny. The figures given by the Collector however regarding the extent and assessment of the land comprized in these classes, not being supported by Statements A 1 and 2 which accompanied his letter, explanation was called for; and it is stated, in the reply of the Acting Collector, submitted by the Board of Revenue with their Proceedings of the 8th June last, that the calculation was taken from a report by Mr. Travers dated 10th June 1803, but that material alterations were subsequently made by Mr. Smalley in the class, extent, and assessment of many lands. Notwithstanding these alterations however, it is shown in Statements A 1 and 2 that, out of an Ayacut of 5508 cawnies in the first 15 classes, 3553 cawnies or 65 per cent. are waste.

6. The Mukta rates, or those introduced by Mr. Smalley, average Rupees 8-7-9 a cawney. This is nearly equal, Mr. Elton remarks,* to the average (Rupees 8-8-11) of the single crop land in the Hooloos talooks of South Arcot which were admitted to have been indubitably over-assessed. It is also more than the average in Chingleput (Rupees 6-13-2), or in the Sheally talook of Tanjore (Rupees 6-3-0). In Mr. Bourdillon's report on the assessment of North Arcot, 10 Rupees a cawney for wet land was said to be the highest rate that should be allowed, and in this the Board and the Government concurred. In Nellore however, more than 48 per cent.† of the entire wet Ayacut is charged with rates exceeding this maximum.

* *Para.* 14.

† *Para.* 15.

7. The rates are shown to be unduly high, and to operate directly in keeping the best lands out of cultivation, by the fact that the per centage of waste on the Ayacut, diminishes as the assessment diminishes,

Para. 16.

or in other words the cultivation varies inversely with the rates of assessment. This is shown in the following table, taken from para. 16 of the Collector's report of 17th May 1856.

	Per centage upon Ayacut of cultivation			Per centage upon Ayacut of waste.		
	Rs.	A.	P.	Rs.	A.	P.
1st group of 50 rates.	47	11	9	52	4	3
2d do. do.	54	2	9	45	13	3
3d do. do.	54	8	6	45	7	6
4th do. do.	58	8	9	41	7	3
5th do. do.	59	3	...	40	13	...
6th do. do.	59	...	10	40	15	2
7th do. do.	60	14	6	39	1	6
8th do. do.	63	8	9	36	7	3
9th do. do.	64	5	10	35	10	2

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

Collector's report, para. 16.
* Board's Proceedings para. 9.
Statement F. C.

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

Names of Villages.	Ayacut.			Cultivation.			Waste.		
	Rs.	A	P	Rs.	A	P	Rs.	A	P
Kistnapatam, ...	648	...	...	.....	...	...	648	...	...
Cotta, ...	2,240	15	9	.....	...	...	2,240	15	9
Covoor, ...	1,795	10	3	.....	...	...	1,795	10	3
Pantoor, ...	2,091	12	6	.....	...	...	2,091	12	6
Chittaloor, ...	221	4	8	.....	...	...	221	4	8
Cundoocoor, ...	133	11	7	.....	...	...	133	11	7
Somarazoopully, ...	246	...	...	.....	...	...	246	...	...
Pooliconda, ...	44	8	10	.....	...	...	44	8	10
Chajerla, ...	126	...	...	.....	...	...	126	...	...
Ulvalapaud, ...	206	...	5	.....	...	...	206	...	5
Valapurla, ...	118	12	9	.....	...	...	118	12	9
Pottapollem, ...	754	14	...	.....	...	...	754	14	...
Punchadoor, ...	840	...	10	.....	...	...	840	...	10

and the total extent of land occupied is less than it was many years ago as hereunder shown.

Vide Statement G.

G.

Average of the last ten years from Fusly 1255 to Fusly 1264 after the incorporation of Woodiagherry and Sydapoor in Fusly 1249 and 51 which added 14,090 Goortoos to the previous Ayacut. — 1,12,710

Land in occupation in 1257	1,04,223
Do. 1232	1,12,162
Do. 1234	1,06,781
Do. 1236	1,05,086
Do. 1245	1,08,586

	Land. Goortoos.	Assessment. Rupees.
* Ayacut, ...	53,245	10,09,423
Cultivation, ...	28,840	5,69,430
Waste, ...	24,404	4,99,984
		9,81,346
† Ayacut, ...	1,83,420	3,90,207
Cultivation, ...	68,391	5,91,139
Waste, ...	1,15,029	

9. In wet land the waste is 47* per cent. on the Ayacut, and it is 60† per cent. on the dry land.

10. In para. 10 the Board state that fraudulent alteration of Tarums has, in some degree, alleviated the hardships of a burdensome assessment, but not so as to remove the pressure which is shewn to exist. Mr. Elton is also of opinion (para. 29) that, as the extent of enam land cultivated by the ryots of Government is in fact inconsiderable, it should have no weight in diminishing the ryot's claim to remission. It appears that the whole enam cultivable area is 3,01,123 acres, and that about three quarters of it is cultivated by Enamdars and Government ryots in the proportion of 5 to 4.

11. Up to the last three years the price of paddy has steadily declined. It has only been equal to, or above the commutation rates, in 16 out of the 43 years preceding Fusly 1263; and the years of excess are, the Board* think for the most part, exceptional, arising from a failure of the harvests. In this retrospect of prices however, the last three years have not been taken into account, as the causes of the increase in them are wholly exceptional. The ordinary price has generally been 10 or 12 per cent. below, and in Fusly 1262-3 was 25 per cent. below the settlement standard. Now the proportion of the gross produce taken from the ryot is 51·425 per cent.; this has been augmented by low prices and the pressure on the ryots in consequence, has been great.

* *Para* 11.

12. Though Mr. Travers was right in his idea as to the return to be expected from a given quantity of seed sown; yet, as before mentioned, he assumed the quantity of seed necessary, at too high a figure, and his demand upon the ryots, in consequence, is excessive. The error was perpetuated by Mr. Smalley in his Mukta settlement.

13. Considering therefore the facts above adduced regarding produce and price, the bearing of the assessment on the agricultural classes, and the large extent of good land lying waste, the Board are decidedly of opinion (para. 15) that some reduction of the assessment of irrigated lands is called for; and they proceed to notice Mr. Elton's amended proposals† for reducing the assessment, which are based on the statement of ayacut, cultivation, and waste, called for by Government, and are intended, as regards the unirrigated lands, to supersede the reductions already sanctioned by a larger measure of relief, involving in fact a reduction of Rupees 5,21,272, or one quarter of the assessment on the entire cultivable area of the District, or Rupees 2,39,802, on the cultivation of Fusly 1262; being 25 per cent. on that cultivation; 21 per cent. on the irrigated, and 30 on the unirrigated lands. Mr. Elton's scheme reduced the 488 wet, and 426 dry rates, to six for each description of cultivation. The proposed rates were as follows:

† *Collector's letter paras.* 32 *to* 49.

‡ *Nearly* 2⅛ *Cawnies* = 1 *goortoo.*

Existing rates from Rupees 74-4-1, to Rupees 32 per goortoo.‡	} To be reduced to	Rupees 30
From Rupees 31-10-11 to Rupees	26-0-7	25
From ,, 26- 0- 0 to ,,	22-0-0	20
From ,, 21-13- 8 to ,,	16 0-0	15
From ,, 15-13- 6 to ,,	11-0-2	10
From ,, 11- 0- 0 to ,,	6-0-0	5

14. But the Board perceived (para. 17) that the proposed reduction would be very unequal. Holders of land at Rupees 32 per goortoo, would enjoy a reduction of 6¾ per cent., while those who held lands at Rupees 31-10-11 would obtain a diminution of the demand to the extent of 21 per cent. The Board therefore pointed out these and other objections to the Collector, (some of the rates were so low, as to make it probable that the lands bearing them ought not to have been assessed as Nunjah at all) and directed§ him to consider whether it would not be better to revise the existing assessment with reference to a scale of rates previously fixed, deciding, in communication with the ryots, respecting the exigencies of each case. It was also pointed out to the Collector that the rates should not descend too low.

§ *Board's Proceedings to Collr. dated 27th October* 1856.

15. The main feature of Mr. Elton's and the Board's plans is the same, viz. a limited number of rates; but in the application of the rates, the difference is important. In Mr. Elton's scheme, the rate is adjusted without reference to the exigency in each case; in the Board's plan, the requirements of each case are specially considered in communication with the ryots.

16. Mr. Elton's letter of 20th December 1856 is a reply to this last order of the Board. He expresses his intention of preparing for submission to Government, the accounts of a few villages in accordance with the Board's scheme; but he wishes for an immediate specific measure of relief for the irrigated lands, viz. that all rates above Rupees 9-9-7 per acre‖ shall be reduced to that amount, and that, on the whole of the other rates, a deduction of 3 annas in the Rupee, or 18¾ per cent. shall be made. This will involve a loss of Rs. 1,11,500 on the cultivation of Fusly 1262. The Board are of opinion (para. 19) that no reduction should be allowed on rates below Rs. 3-4 per acre, and they suggest that 3 annas be taken for the remission on the higher rates between Rs.

	Sq. Feet.
‖ *Acre.* ...	43,560.
Goortoo.	1,35,200.
Cawney, ...	57,600.

30 and Rs. 10 a goortoo, and 2 annas in the Rupee for the lower ones; their meaning apparently being that the greater reduction should be applied to the rates more nearly approaching 30 Rs. a Goortoo, and the lesser to the rates which are nearer 10 Rs., but the Board do not state where they would draw the line. All rates to be multiples of a quarter of a Rupee. These arrangements are intended for the irrigated rates alone, and to continue in force, if approved, like the rates already sanctioned for the unirrigated lands, till superseded by a more complete measure.

17. The propositions submitted for the consideration and orders of Government, are the following:

Whether Mr. Elton's last proposal, as modified by the Board, shall be adopted, as he wishes, from the commencement of Fusly 1267.

Or, whether Mr. Elton's scheme of reduction, which embraces both irrigated and unirrigated lands, shall be carried out as proposed in his letter of 17th May.

Or, whether the Board's modification of Mr. Elton's plan of making the revision in communication with the ryots, shall be proceeded with.

Or, whether further inquiry shall be instituted, with a view to substituting a scheme for the relief of the unirrigated lands, other than the measure of relief already accorded, which perpetuates the multiplicity of rates.

18. Adverting to the impending organization of the survey establishment, it seems to the Government questionable if it would be worth while to entail upon the Collector's establishment the trouble of prosecuting the minute enquiries necessary to carry out the Board's modification of Mr. Elton's plan, or the third of the four preceding propositions. It appears to them that the plan for immediate relief, suggested by the Collector and approved by the Board, would be amply sufficient to withdraw any existing pressure on the ryots, and to enable the District to increase in prosperity pending the introduction of a survey.

19. The Board say (para. 20) that, partly from the measures of relief already afforded to garden and unirrigated lands, partly to high prices which have led to a greater breadth of cultivation, and partly from a vague general expectation that a reduction of assessment is in prospect, the dormant energies of the ryots have been drawn out, and that already an increase of revenue, amounting to Rupees 1,89,656, has taken place. They argue, and with the example of South Arcot before them, probably most justly, that a large extent of the 4,00,000 acres, assessed at Rupees 8,00,000, now waste in Nellore, would speedily come under cultivation, and more than reimburse the Government for the sacrifice of the sum now recommended.

20. In Extract Minutes of Consultation of the 24th July 1855, the Government, on the information then laid before them, expressed their opinion that a reduction of assessment in Nellore, was not called for. That opinion was based on the absence of facts to show either that much land was waste, that the most highly assessed lands were uncultivated out of due proportion to the whole cultivation, or that cultivation had fallen off of late years. On these points the information now submitted, is more full and satisfactory. It is shewn that 47 per cent. of the wet Ayacut is waste, that the highly assessed lands are those chiefly out of cultivation, and that the breadth of cultivation, allowance being made for recent annexations, is less than it was some years ago. Further, whereas the Board were unable to support the Collector's application, they now address Government in its favor.

21. Under these circumstances, the Government have no hesitation in sanctioning the scheme for immediate relief to the irrigated lands in Nellore, proposed by the Collector and modified by the Board; and they accordingly authorize its being carried into effect, as proposed by Mr. Elton, from the commencement of the present Fusly. The arrangement, as in the case of the unirrigated lands, will continue in force, until superseded by a more complete measure.

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

(Printed)

8

Revenue Department

No 1912

No 3. Extract from the Proceedings of the Board of Revenue, dated 8th June, 1857.

Read letter from the acting Collector of Nellore dated 25th May 1857.

(Here enter No 77)

Resolved that the above letter be submitted for the information of Government with reference to the official Memorandum of the acting Secretary to Government dated 15th ultimo.

2. The acting Collector of Nellore explains that the calculation of the extent and assessment of the first 15 classes of land referred to in para 13 of the Collector's letter dated 17th May 1856 was taken from the abstract Statement forwarded by Mr Travers with his report on the Settlement of Fusly 1212/1802/3 and not from the Enclosures A 1 and 2 in the Collector's letter of the 17th May 1856, which differ from Mr Travers' Statements owing to material

In Con 27 Oct 1856 Bds Proc 2 April pg.

dated 16 June in Con 25 July 1803.

In Con 27 Oct 1856

material alterations made in Mr Smalley's
Sirne-

(A true Extract)

I. P. Lee

ag Secretary

To.

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

9

(10)

No.

From J. D. Sim Esq
Acting Secretary to the Board of Revenue

To, F. B. Elton Esq
Collector of Nellore.

Sir,

I am directed to convey to you the
following remarks on your letter dated 17th
Sulvas 17th Octr 1856. May 1856 regarding the revision of the lands,
irrigated and unirrigated, of the District
under your charge.

2 For the irrigated portion of the dist
you propose the substitution of 6 rates for
the many rates now in use. Rupees 30 per
Gorroo or 9-9-7 per acre is assumed as the
highest assessment that ought to be demand
-ed. Accordingly all rates in excess of that sum
as far as Rupees 32 per Gorroo are to be re-
-duced to Rupees 30 per Gorroo. The second rate
is Rupees 25 per Gorroo and is to include all
existing assessments from Rupees 31-10-11
to Rupees 26-7. The third class is to embrace
the present rates from Rupees 26 to Rupees
22, and is to be rated at Rupees 20 per Gorroo.
The remaining three rates proposed by you
are Rupees 15-10 and 5 respectively and

(10) the

Revenue 1857 Nellore
Dated 2nd & 4th Augt
No 654

Extract of Item the
Proceedings of the
Board of Revenue
Dated 9th June 1857
Read 4th Ditto
Ditto Ditto

No 1512
Sir No 703 20th July

In the Ryotwar Collectorate
Nellore appointed to
Nellore assessment
and the
Ryotwar
Sir
17th May 1856

23 Volumes Copy sent July

the existing rates of assessment are to be dis-
-tributed under those classes on the same
principle as in the first three classes. This
arrangement does not approve itself to the
Board. They concur in the opinion you have
expressed that there should not be a higher
rate than Rupees 30 per Gorto or thereabouts
but they observe that the proposed reduc-
-tion throughout the subsequent gradations
will be very unequal. For example lands
assessed at present at Rupees 32 per Gorto
will be reduced Rs a p 6-11-6 per Cent. while those
rated at Rupees 31-10-11 will obtain a re
duction at Rs a p 21-1-6 per Cent; this inequali-
-ty prevails throughout and is inherent in
the proposed plan. The holders of lands thus
affected would naturally complain. The evils
moreover of an unequal assessment would be
produced in whatever light the existing assess
-ment is viewed. If, as has been assumed,
it is unequal, its inequalities will be aug-
-mented: if on the other hand the present
classification is considered fair, it is ob-
-vious that it would be completely disturbed
by the proposed arrangement. It does not
appear that the evils noticed above can be
remedied by any modification of the scale
suggested by you.

The

(VI)

3. The inequalities above mentioned are more fully shewn in the following tabular Statement.

Present rates of assessment.	Proposed rates.	Gorto extent.	Present Assessment.	Proposed Assessment.	Difference	Per Centage
74 - -	30	1 13/16 Gorto	135	54	81	60 - -
32 - -	30	110	3538	3300	238	6 11 6
31 10 11	25	132	4182	3300	882	21 1 6
26 - 7	25	23	596	575	21	3 8 6
26 - -	20	307	7979	6140	1839	23 - 7
22 - -	20	423	9316	8460	856	9 3 -
21 13 8	15	16	353	240	113	32 - -
16 - -	15	294	4703	4410	293	6 3 9
15 13 6	10	63	998	630	368	36 14 -
11 - 2	10	19	213	190	23	10 12 9
11 - -	5	191	2106	955	1151	54 10 6
6 - -	5	25	148	125	23	15 8 9

4. Similar remarks apply to the scale of reduction you have proposed for the unirrigated lands.

(V)

In

5. In both descriptions of lands the reduction proposed for the Muctah Villages and for those surveyed by Mr Smalley is not the same. The rates are shewn in the margin. Complete assimilation you observe in para 37 is unattainable, apparently because in the former the area is recorded in Portoos while in the latter the standard of measurement is the Etene. The equivalent of the Portoo is well known and assimilation might be effected, therefore the Board think be considered impracticable. The rates moreover suggested by you do not present that difference which would indicate that one set of rates would be inapplicable to the two description of Villages. Further the effect of separate rates is to pursue inequality in the remission to be given, as is shewn in the following Statement.

	Irrigated Proposed Muctah rates		Proposed Survey rates.
	Per Portoo	Per acre Rs a p	Per acre Rs a p
Rs	30 - -	9 - 9 - 7	10 - - -
"	25 - -	8 - - - -	7 - 8 - -
"	20 - -	6 - 6 - 4	5 - - -
"	15 - -	4 - 12 - 9	3 - 2 - -
"	10 - -	3 - 3 - 2	1 - 14 - -
"	5 - -	1 - 9 - 7	1 - - -

	Unirrigated Proposed Muctah rates		Proposed Survey rates
	Per Portoo	Per acre Rs a p	Per acre Rs a p
Rs	10	3 - 3 - 2	3 - 2 - -
"	7	2 - 3 - 10	1 - 14 - -
"	5	1 - 9 - 7	1 - 7 - 4
"	3	- - 15 - 4/4	" - 13 - 4
"	1½	- - 7 - 8	" - 6 - 8
"	¾	- - 3 - 10	" - 3 - 4

Items

(2)

	Items.	Ayacut extent in Portoo	Present Assessment.	Proposed Assessment.	Difference.	Per Centage. Rs	a	p
Mucta Irrigated	Mucta Settlement	39518	8,24,199	665393	158806	19	4	"
	Pymash rates	13727	2,45,223	175143	70080	28	9	"
	Total.	53245	10,69,422	840536	228886	21	6	"
Dry Unirrigated	Mucta Settlement	175187	7,88,300	5,50,554	237746	30	2	"
	Pymash rates	58233	19346	138408	54638	28	5	"
	Total.	183420	9,81,346	688962	292384	29	12	"

6. It is concluded that the reduction of 2 and 3 annas on the Ryots entire Puttah for unirrigated lands, sanctioned by Govern-ment, form part of the reductions now pro-posed by you.

7. It is very desirable that the informa-tion to be laid before Government on the present question with reference to para 24 of Extract Minutes Consultation 24th July 1855 No 893. should be such as will justify the adoption of a complete measure, so far as that object is attainable without a Survey. a Reduction at an uniform per Centage, checks being provided for the detection of lands fraudulently held on low Tarrams, would be preferable to the scheme you have

have suggested, but an arrangement of this description would still fall short of what circumstances require. The most desirable mode of proceeding is to revise the existing assess-ment with reference to a scale of rates pre-viously fixed. Such rate of the scale as may appear fair being substituted for the present rate in each case. Supposing Rupees 10 per Acre for irrigated lands and Rupees 3-8 per Acre for those not irrigated, to represent the highest assessments that should be imposed, scales with regular gra-duations, as shown in the Margin may

Irrigated rates	Unirrigated rates.
Rupees 10	Rupees 3-8
9	3.
8	2-8
7	2-4
6.	2--
5-8	1-12
5.	1-8
4-8	1-4
4.	1.

be prepared. The rates numbered are intended to show the principle of gra-duated rates of assessment, calculated to embrace all soils and are not for practical adoption in Nellore unless approved of by you after full consideration. As water im-parts an increased value to the land it seems desirable that the irrigated rates should not descend too low, but this remark is intended to apply to lands such as Mana-vary, which will not always bear the rates which appertain to lands of more certain irrigation.

A

(13)

Surveyed
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Poovoor.

8. A few Villages, as noted in the Margin, may be prepared according to the fore-going principle of revision and laid before the Board. The extent of land, the existing rates, the amount of assessment according to those rates, the rates of the scale as proposed by the people themselves, the opinion of the Native Officers of your Establishment with your own sentiments as to the fairness or otherwise of the rates proposed by the se-veral parties, and the rates for final adoption with the amount of reduction in-valued as well as its per centage in each case and on the whole Village, should be exhibited. As it is desirable that the various scales should be used for both Mactah and Surveyed Villages, the one as well as the for-tee should be exhibited in the former. The re-vision as suggested above should be care-fully made. Should it be approved by Government, and its extension generally in the District sanctioned, the Board will apply for the employment of a few Taram-dars to assist the fixed Establishment in the prosecution of the work, but extra aid is not necessary in the case of the sample Villages now called for, in the revision of which is

(13)

which your Naib Sheristadar may perhaps exercise especial supervision with advantage, but so as not to take in any degree the labor and responsibility from the Talook and Village Officers, as it is an important rule that a full and efficient discharge of duty should be required at all times from both these descriptions of public servants.

9. I am directed further to point out to you that you have made no mention of the Kundreegahs in your District. These for the most part, it is believed, are favorably

the demand upon them should be remitted. Should it be otherwise with any of them, the detailed accounts of 3 or 4 may be sent with explanation of the grounds on which a reduction of the demand is thought necessary.

10. Referring to Statements D & E of your letter under consideration it is observed that the value of assessed land, but now Waste, is Rupees 10,91,447 with an area of 1,39,434 Pertoos. In para 16 of your letter under reply you state that the original survey

and

	Waste Pertoos.	Assessment Rs
Irrigated	24,404	5,00,308
not Irrigated	1,15,030	5,91,139
	1,39,434	10,91,447

(14) (14)

and assessment were confined to cultivated lands only. The Board wish to be distinctly informed whether the entire waste area, thus assessed at nearly 11 lacs of Rupees, was at one time under cultivation. It is seen that in addition to this quantity there is a considerable extent of unclassed and unassessed land which you state is very large.

11 Together with the remission of the assessment the Board would wish to bring the Poolary under the consideration of Govt. In Cons 1st April 1856. -ment. Your letter 18th January 1856 is a report on the subject. The amount of Poolary Revenue at present may be stated at Rupees 1,55,000. On the relinquishment of this source in its present form, you are of opinion that items aggregating about Rupees 1,21,000, as shewn in the margin, may still accrue to the Revenue, so that the real deficit will be about Rupees 34,000. With an early assessment on the present cultivable Agacut there can be little doubt that lands will be increasingly occupied for cultivation but a further increase of Rupees 40,000 from the cultivation of the present Poolary lands

Rent of Cunchas	15,000
Rents of Poolary Waste	60,000
Waste retained in the Ryots Puttahs in the Engolt Division	6000
Increased cultivation	40,000
	121,000

lands, which it appears both from your letter and that of the Subcollector, are unclassified and therefore unassessed, seems doubtful, unless at some distant period. The Board would be glad to hear further on what grounds your expectation of this increase rests. From para 17 of your letter it is inferred that there is likely to be an extensive occupation of Cumchas or separate pastures on the abolition of the present tax, and your remarks in para 18 seem to shew that the unassessed Poolary lands are also likely to be extensively occupied. The rule in regard to Taram assessment laid down by Government seem to be applicable to the former, but the latter you say will not in general bear a Taram rate "in their present condition." It is not clear what meaning you wish to be attached to the words "in their present condition." It is the condition of the land in its natural state on which the Taram rate is fixed, all changes from improvements, going to the Ryot who makes them. The Board would wish that this part of the subject should be re-considered by you, as it is desirable that all Waste land in

occupation

occupation should bear a defined Taram assessment, and should not be subject to any other demand, however imposed or in whatever mode employed, as reduced by Government, particularly as you seem to think that cultivation is impeded by low rates of tax on the pasture lands. The Board are inclined to think that if moderate rates are fixed for the present Poolary lands with reference to their actual condition, the Ryots will use them either for cultivation or for pasture as suits them best. The Subcollector Mr Minchin

Subcollr paras 42,43 Encl 3 in Mr Mellore 1st Jany in Cons 1st April 1856

is of opinion that a Taram assessment for lands retained for pasture is impracticable but that Officers remarks would apply to excessive or burdensome rates. At the same time Mr Minchin admits that the

do paras 5, 7, 6.

Ryots consider their waste lands as integral portions of their Holdings, and willingly pay

do para 32.

the Taram assessment in some cases, rather than give them up. Indeed much of the Poolary Waste is so situated among the other fields of the Holding that no other Ryot could occupy it, and one of the items Viz. Rupees 6000, expected to remain on the abolition of the present tax, seems to be for Waste of this description.

12. Besides the question of fixing moderate

Taram

(16)

Taram rates of assessment for all land to be
thus occupied, the Board wish you to consider
how far the present practice of allowing ½ Garden
free for every Garden of cultivation will be
affected by the measures in contemplation;
whether this indulgence is still necessary or other-
wise with a revised assessment. The Ryot it
is seen leaves a portion of his land fallow Sub Collr. para 16
that it may recover its power after cropping,
but the allowance of ½ Garden above mentioned
is ostensibly on account of pasture for the tilling
Cattle of the Farm. It seems fair to make
an allowance for fallow and is necessary where
the assessment is heavy, but the subject should be
[illegible]
intelligent Ryots and others, whose views on the
question generally of the occupation of Waste
lands on a fixed Taram assessment may be
taken in writing, and submitted for the informa-
tion of the Board.

Revenue Board Office
Fort St. George
27th October 1856.

Shaw & Co.
pr Secy to B. of R.
Assistant

pr Hon. Col. Sullivan
Assistant.

(17) (17) R.D

No. 763

Extract from the Minutes of Consultation

Under date the 29th July 1857.

Read the following

Extracts from the Proceedings of

Board of Revenue.

(Hereunder 2da April & 8th June 1857.

No. 1006 & 1912.)

D1

In extract from the Minutes of Consultation of the 21st July 1855 No. 893, the Government passed orders upon the proposals made by Messrs Elton and Cutliffe, the Collector and Acting Collector of Nellore, for the immediate and temporary modification of the assessment on the wet and dry lands in that District. Mr Elton suggested that either the difference between the current

Sir,

I am Directed by the Board of Revenue to transmit herewith Extract from the Proceedings of the Board of Revenue & the Secretary to Government Revenue Department dated 2d April 1857.

No. 1006

D 386/53

To The Collector of Nellore dated 9th October 1857.

Respecting the application for irrigated and unirrigated lands.

current season and the Standard Commutation rate should be remitted, involving a sacrifice of revenue to the extent of £13,000 Rupees, or that one-fourth of the assessment all round should be foregone, at a loss of 2,60,000 Rupees. Mr. Ratliff, on the other hand, proposed to reduce the Government share from 51½ to 40 per cent of the gross produce, and to commute this reduced share at the average prices of the preceding ten years, a proposition which involved a gross remission of £87,000 Rupees. The Board considered that the information afforded was too defective to justify a recommendation in favor of any immediate change in

in the rates of assessment on irrigated lands; but they advocated a reduction in those of unirrigated lands to the extent of 28½ per cent in the villages under Mr. Travers' rates, 33⅓ per cent in those under Mr. Smalley's rates, and 9 per cent in Woodiaghery, involving a sacrifice of revenue amounting to £30,000 Rupees. The Government reviewed the whole question in paras 17 to 23 of their Proceedings of the 24th July 1855, and noticed the want of information on certain important points, but they resolved on the whole, to concede some reduction in the case of unirrigated lands, though not to the extent recommended

recommended by the Board. The Government accordingly sanctioned (para 23) a reduction of two annas in the Rupee in Mr Frower's villages, and three annas in those of Mr Smalley, and directed that the reduction should be made on the aggregate unirrigated assessment only, the Woodiapherry villages being excluded from the arrangement. In para 24, they requested the Board to obtain and submit, both for the irrigated and unirrigated lands, a statement showing the extent, cultivation and waste, ~~——~~ and the assessment; and to state, at the same time, their opinion

opinion whether it would be better to adhere to the reduction as authorized — which was open to objection, in that it perpetuated the multiplicity of rates existing in the District — or whether a complete measure, based on the forthcoming information, should be substituted.

With their Proceedings of the 2nd of April last, above recorded, the Board submit a letter from Mr Elton, dated 17th May 1856, with some further correspondence which has passed between them and that Officer, on the subject of the assessment of the Nellore District. In his letter

letter of the 17th Inst, Mr. Elton submits the statement called for in the preceding paras, and replies to the objections urged by the Board and the Government against the reduction of the assessment on the irrigated lands of his District. These objections were (1st) the scanty information afforded regarding produce and prices, and (2nd) the absence of evidence showing that the occupation of land had fallen off; considering, too, to the large extent of recent cultivation in the District, it was probable Government thought, that the demand on the Ryots was not excessive.

With

Collector's letter, paras 3 & 4.
Board's Proceedings, paras 6.

(20)

3 With regard to the value of the produce returns, Mr. Elton gives extracts from letters of former Collectors to show that the returns were carefully taken when the assessment was fixed. Mr. Travers rates were tested in 900 instances, by ascertaining the actual quantity of produce on a certain extent of land selected for the purpose. The results confirmed the general justness of the rates, but when the actual produce did not come up to the assumed quantity, little or no abatement was made. Mr. Stanhouse, subsequently Principal Collector, considered that the rates were accurate as far as the quantity of grain assumed to be produced from

from a given quantity of seed sown; but that Mr Smalley had erred in assuming too much seed to a given extent of land.

4th As regards the Commutation rates, Mr Elton feels certain that the returns show the merchants prices at the Calcutta markets, though he cannot ascertain for what months, and in what manner, the former lists were taken. He now furnishes a Statement of the prices of grain for 5 Consecutive years from Fasly 1220, being the averages at the Calcutta markets for the months of April, May, and June. It appears that the average price of wet grain

Collector's letter, paras 7 to 11
Boards Proceedings, para 7.

grain in Fasly 1220 was Rupees 23-4-1 per Candy, while in 1262 it was Rupees 16-0-6, of dry grain the price averaged Rupees 22-1-10 per Candy in 1220, and Rupees 18-14-9 on Fasly 1262, being a decrease of about 33 per cent in price on the wet grains, and 25 on the dry. Mr Elton appeals to these facts to show the excessive character of the Commutation rates compared with subsequent prices, and he quotes from a report written by Mr Principal Collector Stonhouse in 1816, in which he states that "it were idle to suppose "that the produce of the lands "could have been so much "under rated as to make "up for such depreciation."

Note The last three years, Fasslies 1263, 4 and 5 are not taken into account, as being exceptional.

In

5½ In paras 13 to 25 of his letter, Mr Elton notes various points in support of his argument in favour of a reduction in the assessment. Before the reductions were made in South Arcot the highest rate on single crop wet land was Rupees 15 7/4 a Cawney, whereas the assessment borne by the 15th class in Nellore is Rupees 18. In the Tripatty taluk of North Arcot, the wet land was assessed at 19¼ Rupees and on this a reduction of 30 per cent was granted. The first 15 classes in Nellore contain 5,58,2/3 Cawnies assessed at Rupees 128,648, ranging from Rupees 18-2-10 to Rupees 36-2-5, and averaging Rupees

22

Rupees 22-11-4 a Cawney. The figures given by the Collector however regarding the extent and assessment of the land comprized in these classes, not being supported by Statements A 1 and 2 which accompanied his letter, on explanation was called for, and it is stated in the reply of the acting Collector, submitted by the Board of Revenue with their Proceedings of the 8th June last, that the calculation was taken from a report by Mr Graves dated 10th June 1803, on but that material alterations were subsequently made by Mr Smalley in the class, extent, and assessment of many lands. Notwithstanding these alterations

alterations however, it is shown in Statement A 1&2 that, out of an ayacut of 2508 Cawnies in the first 25 Taluks, 3353 Cawnies or 6⅔ per cent are waste.

6 The Maikta rates, or those introduced by Mr. Smalley, average Rupees 8-7-9 a Cawney. This is nearly equal, Mr. Elliot remarks, to the average (Rupees 8-8-11) of the single crop land in the Poolool Taluks of South Arcot which were admitted to have been undoubtably over assessed. It is also more than the average in Chingleput (Rupees 6-13-2), or in the Shemilly Taluk of Tanjore (Rupees 6-3-0).

In Mr. Couriallon's report on

* para 14.

(23)

on the assessment of North Arcot, 10 Rupees a Cawney for wet land was said to be the highest rate that should be allowed, and in this the Board and the Government concurred. It is however, more than 48 per cent* of the entire wet ayacut is charged with rates exceeding this maximum.

* para 15.

7 The rates are shown to be unduly high, and to operate directly in keeping the best lands out of cultivation, by the fact that the percentage of waste on the ayacut, diminishes as the assessment diminishes, or in other words the cultivation varies inversely with the rates of assessment. This is shown in the following

para 16.

following tables, taken from paras 16 of the Collectors report of 17th May 1856.

	Percentage upon Jumma of cultivation	Percentage upon Jumma of waste.
	Rs a P	Rs a P
1st group of 50 rates	47-11-9	52-4-3
2d ditto ditto	54-2-9	45-13-3
3d ditto ditto	54-8-6	45-7-6
4th ditto ditto	58-8-9	41-7-3
5th ditto ditto	59-3-0	40-13-0
6th ditto ditto	59-0-10	40-15-2
7th ditto ditto	60-11-6	39-1-6
8th ditto ditto	63-8-9	36-7-3
9th ditto ditto	64-5-10	35-10-2

Dry lands bearing the highest rate of assessment the waste is 52 and 45 per cent, while it is 39 and 35 per cent on the lowest assessed fields. See Lands Villages the highest class relinquished altogether

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

Collectors report, paras 16.
Boards Proceedings para 9
Statement F. C

24

altogether as shown below.

Names of Villages	Jumma Rs a P	Cultivation Rs a P	Waste Rs a P
Kistnapatam	648-0-0	0-0-0	648-0-0
Cotta	2240-15-9	0-0-0	2240-15-9
Covoor	1795-10-3	0-0-0	1795-10-3
Cauloor	2091-12-6	0-0-0	2091-12-6
Chittaloor	221-4-8	0-0-0	221-4-8
Eundoocoor	133-11-7	0-0-0	133-11-7
Tamaracoopully	246-0-0	0-0-0	246-0-0
Coolicondo	44-8-10	0-0-0	44-8-10
Choperla	126-0-0	0-0-0	126-0-0
Ulvalapound	206-0-5	0-0-0	206-0-5
Valapurla	118-12-9	0-0-0	118-12-9
Pattatotam	75½-1½-0	0-0-0	75½-1½-0
Cumbadoor	840-0-10	0-0-0	840-0-10.

and the total extent of land cultivated is less than it was many years ago as hereunder shown.

	£
Land in cultivation as contained in 1257	104,222.
do do 1232	112,162
do do 1234	106,781
do do 1236	105,086
do do 1245	108,586

Vide Statement C

Average of the last ten years from Fasly 1258 to Fasly 1267 after the incorporation of Wadlingherry & Sydapoor in Fasly 1249 and 57 which added 14,090 Pagodas to the previous Jumma. 112,710

&c

	Cultivated Portion	Assessment Rupees.
Ayacut —	53245	10,69,423.
Cultivation —	28,840	5,69,439.
Waste —	24,404	4,99,984.
Ayacut —	183,420	9,81,346
Cultivation	68,331	3,90,207
Waste —	115,089	5,91,139.

9 "In wet land the waste is 47 per cent on the Ayacut, and it is 60 per cent on the dry land.

10 In para 10 the Board state that previous alteration of Assessment has in some degree alleviated the hardships of a burdensome assessment, but not so as to remove the pressure which is shown to exist. Mr Elton is also of opinion (para 29) that, as the extent of the wooded lands cultivated by the Ryots of Government is not in fact inconsiderable, it should have no weight in diminishing the Ryots claim

(25)

claim to remission. It appears that the whole Inam cultivable area is 3,01,123 acres, and that about three quarters of it is cultivated by Enamdars, and Government ryots in the proportion of 3 to 4.

11 Up to the last three years the price of produce has steadily declined. It has only been equal to, or above the commutation rates, in 16 out of the 43 years preceding Fasly 1263, and the years of excess are, the Board think, for the most part exceptional, arising from a failure of the harvests. In this retrospect of prices however, the last three years have not been taken

into

* para 11

into account, as the cause of the increase in Assam are wholly exceptional. The ordinary price has generally been 10 or 12 per cent below, and in Sandy 1262-3 near 25 per cent below the Settlement Standard. Now the proportion of the gross produce taken from the Ryot is 5½ 25 per cent, this has been augmented by low prices, and the pressure on the Ryots, in consequence, has been great.

12 Though Mr Fraser was right in his idea as to the return to be expected from a given quantity of

of seed sown, yet, as on before mentioned, he assumed the quantity of seed necessary, at too high a figure, and his demand upon the Ryots, in consequence, is excessive. The error was perpetuated by Mr Smalley in his Mukta Settlement.

13 Considering therefore the facts above adduced regarding produce and price, the bearing of the assessment on these agricultural classes, and the large extent of good land lying waste, the Board are decidedly of opinion (para 15) that some

some reduction of the assessment of irrigated lands is called for; and they proceed to notice Mr. Elton's amended proposals for reducing the assessment, which are based on the statement of Agent, cultivations, and waste, as called for by Government, and are intended, as regards the unirrigated lands, to supersede the reductions already sanctioned by a larger measure of relief, involving in no

fact

* Collector's letter, paras 32 & 49.

fact a reduction of Rupees 5,21,272, or one quarter of the assessment on the entire cultivable area of the District, or Rs. 2,39,802, on the cultivation of Fasly 1262; being 25 per cent on that cultivation; 21 per cent on the irrigated, and 30 on the unirrigated lands. Mr. Elton's scheme reduced the 408 wet, and 426 dry rates, to six for each description of cultivation

The proposed rates were as follows.

Existing rates from Rs. 74-6-1 to Rupees 32 per Goorto + } To be reduced to Rs. 30

+ nearly 2⅓ = 1 Goorto Cawnee

From Rs. 31-10-11 to Rs. 26-7 } 25
From — 26-- -- to — 22-- } 20
From — 21-13-8 to — 16-- } 15
From — 15-13-6 to — 11-- 2 } 10
From — 11-- -- to — 6-- } 5

But the Board perceived (para 17) that the proposed reduction would be very unequal. Holders of land at Rupees 32 per goorto, would enjoy a reduction of 6¾ per cent, while those who

(28)

who held lands at Rupees 31-10-11 would obtain a diminution of the demand to the extent of 24 per cent. The Board therefore pointed out to these and other objections to the Collector, (some of the rates were so low, as to make it probable that the owners lands bearing them ought not to have been assessed as Nunjah at all) and directed him to consider whether it would not be better to revise the

× Board's Proceedings to Coll. 7 & 12 October 1856.

existing assessment
with reference to a
scale of rates previ-
ously fixed, according
in communication
with the Bye-laws, res-
pecting the exigen-
cies of each case.
It was also pointed
out to the Collector
that the rates should
not descend too low.

15 The main fea-
ture of Mr Elton's
and the Board's plans
is the same, viz
a limited number
of rates; but in the
application of
the

29 Kintyre 13 3/8

the rates, the difference is im-
portant. In Mr Elton's
scheme, the rate is regard-
ed without reference to
the exigency in each
case; in the Board's plan,
the requirements of each
case are specially
considered in communi-
cation with the Bye-laws.

16 Mr Elton's
letter of 20th December
1856 is a reply to
this last order of the
Board. He expresses
his intention of pre-
paring for submission
to Government, the

accounts

accounts of a few villages in accordance with the Board's scheme; but he wishes for an immediate specific measure of relief for the irrigated lands, viz that all rates above Rupees 9-9-7 per acre* shall be reduced to that amount, and that, on the whole of the other rates, a deduction of 3 annas in the Rupee, or 18¾ per cent shall be made. This will involve a loss of Rs.

* Acre 1/3 Jeet- 1,35,560
Goatee 1,35,200
Cawney 57,600

Rupees 1,11,300 on the cultivation of Fusly 1262. The Board are of opinion (para 19) that no reduction should be allowed on rates below Re 0-4-0 per acre, and they suggest that 3 annas be taken for the remission on the higher rates between Rupees 8 0 & Re 1 a Goatee, and 2 annas in the Rupee for the lower ones; their meaning apparently being that the greater reduction shall

should be applied to
the rates more nearly
approaching 30 Rupees
Goorkoo, and the ½
lesser to the rates
which are nearer
10 Rupees, but the
Board do not state
where they would draw
the lines. All rates
to be multiples
of a quarter of
a Rupee. These a-
re large amounts even
for irrigated
lands, and
to continue
pay if appeals

Gopalsamy 30/5/67

(3) like the rates already sanctioned for the unirrigated lands, till superseded by a more complete measure.

17 The propositions submitted for the consideration and orders of Government, are the following.

Whether Mr Elton's last proposal, as modified by the Board, shall be adopted, as he wishes, from the commencement of Fasly 1267.

Or whether Mr Elton's scheme of reduction, which embraces both the irrigated and unirrigated lands, shall be carried out as proposed in his letter of 19th May.

Or whether the Board's modification of Mr Elton's plan, of making the revision in communication with the Ryots

Ryots, shall be proceeded
with?
Or whether further inquiry
shall be instituted, with
a view to substituting a
Scheme for the relief of
the unirrigated lands, en
other than the measure
of relief already accorded,
which perpetuates the en
multiplicity of rates.

18 Adverting to the en
-suspending organi-
-zation of the Survey Esta-
-blishment, it seems to the
Government questionable en
if it would be worth en
while to entail upon the
Collectors Establishment
the trouble of prosecuting
the minute enquiries en
necessary to carry out
the

(87)

the Boards modification of
Mr. Elton's plan, or the third
of the four preceding propo-
-sitions. It appears to them that
the plan for immediate relief,
suggested by the Collector and
approved by the Board, would
be amply sufficient to with-
-draw any existing pressure
on the ryots, and to enable the
District to increase in prosperity
pending the introduction of a
Survey.

19 The Board say (para 20)
that, partly from the measures
of relief already afforded to Garden
and unirrigated lands, partly
to high prices which have
led to a greater breadth of
cultivation, and partly en
from a vague general en
expectation that a reduc-
-tion of assessment is

in

(33) (33)

20 In Extract Minutes of Consultation of the 21st July 1855, the Government, on the information then laid before them, expressed their opinion that a reduction of assessment in Nellore, was not called for. That opinion was based on the absence of facts to show either that much land was waste, that the most highly assessed lands were unculitivated out of due proportion to the whole cultivation or that cultivation had fallen off of late years. On these points the information now submitted is more full and satisfactory. It is shewn that 47 per cent of the wet Ayacut is waste that the highly assessed

on prospect, the dormant energies of the Ryots have been drawn out, and that already an increase of revenue amounting to Rupees 189,656, has taken place. They argue - and with the example of South Arcot before them, probably most justly - that a large extent of the 400,000 acres, assessed at Rupees 8,00,000, now waste in Nellore, would speedily come under cultivation, and more than reimburse the Government for the sacrifice of the Revenue now recommended.

Sir

Revenue 1857 Depart.
Dr. to Cont. Aug.

1763.

6

Retract Ellis's Cons:

Dft 29th July/57

Ex. Precepts &c. Remitted date
20th Nov. 5% Cos 1418. Cons. 8 Aug
1760

Passing Orders on the
immediate and temporary
modification of the Assess:
ment on the Web and
dry lands in the Distr.
J. Kellow.

1764.

Cons 5 July 1723

35