

1
Revenue Department

Minutes of Consultations

25th August 1857

Back Numbers 21-22

Order no 846 dated 22nd August 1857

(7 sheets)

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் : *செ.வெங்கிசாமி*

செப்பனிடுவதற்காக
எடுத்துக்கொள்ளப்பட்ட நாள் *27.11.2006*
15.3.2007

செப்பனிட்டு முடித்த நாள் *27.11.2007*

சரிபார்க்கும்	சரிபார்க்கும்	ஆராய்ச்சி
முதல் மு.நி.பா.எ.	2ம். நி.பா.எ.	உதவியாளர்
கையொப்பம்	கையொப்பம்	கையொப்பம்

Fort Saint George, Revenue Consultation of 25th August 1857.

No. 21. Read the following Extract from the Proceedings of the Board of Revenue; dated 1st August 1857, No. 2591.

Read letter from the Collector of North Arcot dated 6th July 1856.*

*In Cons. 1st August 1857.

(Here enter No. 168.)

1. Under the orders of Government passed in accordance with the proposition of a former Collector, Mr. Bourdillon, and the recommendation of *Ex. Mins. Cons. 23d April 1855, No. 460, R. D.* the Board, the reduction of assessment sanctioned for the District of North Arcot was, in respect to the Southern talooks to be applied to the so called survey made by Mr. Nisbet 30 years ago but never brought into use.

2. It was found, however, that if the classification of Mr. Nisbet were implicitly followed, the rates which several lands had all along paid, would be raised, inasmuch as Mr. Nisbet had included them in classes higher than those in which they have for the last 50 years been customarily entered. Such being the case, as enhancement of any usual rate pending the general survey which has been sanctioned was not contemplated, the Government at the instance of the Board, consented to a modification of Mr. Nisbet's classification, which the Collector thought could be effected by means of Panchayets.

3. With the letter now recorded, the Collector submits a communication from the Acting Sub-Collector Mr. Banbury, to whom the details of the revision of the assessment have been committed, from which it appears that that officer has found it impracticable to use Mr. Nisbet's classification in combination with the one hitherto followed (mamool) for the purpose of revision. The two systems are so different, he states, and in many instances the assessment and classification between the two are so irreconcilable that he found that he must adopt the one or the other, for "by taking partly the one or partly the other, the result would be any thing but satisfactory;" Mr. Banbury, therefore submits it "as his opinion after considerable discussion and deliberation that the revised assessment be applied to the mamool rates which form the assessment now paid and upon which Mr. Bourdillon gave the temporary remissions now enjoyed "by the ryots."

4. The Board do not think it necessary to enter into an examination of all the difficulties which Mr. Banbury points out as attendant on an attempt to reduce the present assessment on a combined consideration of the two surveys. It is sufficient that the officer in actual charge of the operation, with whom the Board have every reason to be satisfied, after anxious deliberation with the Head Sheristadar is unable to perceive a ready way of surmounting them. The object Government have in view is to alleviate the assessment of the North Arcot District, which has been found to keep a large extent of land out of cultivation as speedily as possible. A more complete survey and assessment being intended, at no distant period, an accurate adjustment of the irregularities of taxation owing to want of accuracy in classifying the several kinds of land is of minor importance, provided positive relief is afforded without delay. The natural course for effecting the object was to reduce those rates of assessment which the ryots have always paid, but the Collector at the time had formed a favorable opinion of the classification made at an early period of the Company's Government by Mr. Nisbet, though rejected by the ryots from that time to this, and in deference to his opinion the Board recommended that it should be made use of. The Board are under the impression that had Mr. Bourdillon come to the knowledge of the facts which have now been made known by local enquiry, he would have formed a different opinion of Mr. Nisbet's survey and classification; they therefore resolve to recommend that the local Revenue officers of the district may be allowed to effect remissions, within the limits laid down, directly on the mamool classes and rates. If this be done, Mr. Banbury thinks that he may safely promise that the long pending revision which the ryots are now impatiently expecting will be carried into effect speedily, cheaply and satisfactorily. The necessity of rewriting and revising old Mahratta accounts and assembling

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Fort Saint George, Revenue Consultation of 25th August 1857.

Punchayets will be avoided, and a considerable saving be thus occasioned both in time and money. The Board would add that the principle has been most successfully adopted in the next District of South Arcot.

5. On a representation by the Collector of the difficulty and delay which would be involved in the use of Punchayet in the Northern talooks with the view of equalizing the assessments of villages as well as talooks, and of his Head Sheristadar having recommended the adoption of this course to the Board without his authority, the Board have informed him that it was not their intention that Punchayets should be had recourse to, in those talooks, in all cases but only when deemed necessary by the revising officer, and Mr. Banbury has professed himself perfectly satisfied with this latitude.

(A true Extract.)

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

No. 22. ORDER THEREON, No. 846; dated 22d August 1857.

In Extract Minutes Consultation No. 460 of 23d April 1855, the Government, in sanctioning the reductions of assessment for the North Arcot District, proposed by the late Collector Mr. Bourdillon, and supported by the Board of Revenue, directed that those reductions should be based as far as the Southern talooks of the District were concerned, upon the rates and classification which were framed by a former Collector Mr. Nisbet in 1827, but which, on account of the opposition of the ryots, were never brought into use. As however it was subsequently found that, if Mr. Nisbet's plan were implicitly followed, unequal and unfair result would be obtained, certain modifications of it were sanctioned at the recommendation of the Collector and the Board, in Extract Minutes of Consultation of the 3d of June 1857, No. 545, and were to be carried out by means of Punchayets.

2. In their Proceedings above recorded, the Board of Revenue detail the result of a correspondence between themselves, the Collector and the Acting Additional Sub-Collector who is in actual charge of the revision operations, in which it is represented to be impossible to use Mr. Nisbet's data at all. It was previously explained by the local officers why it was impossible to use them alone; and it is now shewn that they cannot be made use of in combination with the ordinary rates of the District, on account of the two systems being so entirely different and irreconcilable one with another.

3. Mr. Banbury's letter to the Collector dated 14th July 1857, sets forth at length his reasons for wishing to reject Mr. Nisbet's rates altogether, and to adhere to the mamool or ordinary rates as a basis for granting the reduction.

These reasons are briefly as follows.

I. That a saving of time and money will be effected by the course now proposed.

Para. 5. All Perumboke land taken up since the survey by Mr. Nisbet has been assessed with the Mamool rates of the surrounding fields. Mr. Nisbet's rates on the land in question are not known, these would have to be settled were the remissions to be given as lately proposed; and it would be a work of vast labor to ascertain these rates in many cases; all of which would be avoided by the plan now advocated.

II. The necessity for appointing Punchayets to modify Mr. Nisbet's rates previous to applying the reduction will be avoided, as the reductions will be applied to the existing rates.

III. Mr. Nisbet's wet rates are divided into one and two crop; by adopting them therefore, the novelty of a distinctive tax for a double crop would be practically introduced; whereas the distinction in the Southern talooks, where a consolidated cess is paid for both crops, exists now only in theory. The Additional Sub-Collector

Para. 7. also shews that great complication and difficulty would attach to an attempt to apply the reductions to Mr. Nisbet's double crop rates.

IV. The ryots who now cultivate Mr. Nisbet's one crop land with two crops, would, were the reductions applied to his rates, have to pay Fasal Jasty, this it is said would cause great discontent, which would be avoided under the plan now proposed.

Fort Saint George, Revenue Consultation of 25th August 1857.

V. Under Mr. Nisbet's system fees to village servants are paid by the ryots themselves. This would be most unpopular, it is said, with the ryots who would look upon it as a new charge, and submit to it with reluctance, and with the village officials themselves, who would anticipate delay and uncertainty in obtaining their emoluments of office. The Additional Sub-Collector is finally of opinion that if he be permitted to pursue the course he now advocates, "the long pending revision will be accomplished speedily, cheaply, and satisfactorily."

4. The Board of Revenue support the views of the local authorities. They observe that the officer in actual charge of the operations, with whom they have every reason to be satisfied, is unable to perceive a way of surmounting the difficulties involved in an adherence to Mr.

Para. 4. Nisbet's survey data. They have also rightly understood the object of Government to be to alleviate the assessment of the North Arcot District as speedily as possible; leaving an accurate adjustment of the land tax till the General survey.

5. On the previous occasion of passing orders to base the reductions on Mr. Nisbet's rates, the Government had not before them the difficulties which could not be anticipated, but which it has been practically shewn would exist, in following such a course. And they agree with the Board of Revenue that had the facts which have been now made known by local enquiry, been brought to the late Collector's knowledge in the first instance, he would not have recommended the course he did. Moreover, in passing their late orders, the Government did not know that the General survey and assessment were so near at hand, or they would not have been so ready to sanction an expenditure of money in copying accounts, the necessity for which will cease almost simultaneously with their completion, or to adopt rates which must be speedily set aside. Under the circumstances now set forth, the Right Honorable the Governor in Council is pleased to cancel the former orders of Government, inasmuch as they directed the application of the sanctioned reductions to Mr. Nisbet's rates, and to comply with the recommendation of the local officers and the Board of Revenue that the revision be based on the ordinary rates of the District.

(Signed) H. FORBES,

Acting Secretary to Government.

N^o 2200

Extract from the Proceedings of the Board of Revenue dated 26th June 1857.

Recd's letter from the Col. Collector of North Arcot dated 1st June 1857.

In Copy 26 June 57

(Where interest is 126)

In Reply of the Collector's letter of the 28th February 1857 it is stated as follows.

In Copy 28 Feb 57

"There are several other subjects connected with the revision of the assessment both in the Northern and Southern Taluqs which of the Board have been it will be very convenient that the Sheradars should bring to their notice and be fully prepared to do so."

Accordingly when the Sheradar attended on them the Board invited him to state what he might have to say in regard to the Northern Taluqs. In a Memorandum which he delivered

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in consequence it is observed that unless a reclassification by Panchajetdars is allowed no justice can be rendered to the Reports of the Northern Talooks.

3. It is with surprise therefore that the Board now learn from Mr. Whittingham that the extension of the aid to be given by Panchajets to the Northern Talooks was not contemplated by him.

4. An inequality in the mean assessment may certainly prevail between villages and villages, and prevail without involving any hardship because the lands of some villages may be much superior to those of others. For the same reason a difference in the mean rate of assessment may exist between Talooks without any real inequality of burden, but the Government have decided that measures shall be taken to equalize the mean rates of the Talooks on the ground that there is no important difference in the soils, and in like manner Talu Saja Chetty, the Hon. Therothadar pressed upon the Board that there was no sufficient reason for the discrepancy between the

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the mean rates of villages and that if it was thought essential to equalize the mean rates of Talooks, it would be considered necessary to extend the enquiry to villages. Nothing can be stronger than the language used in his Memorandum unless the above course is followed (enquiry by Panchajets), no justice can be rendered to the Reports of the Northern Talooks.

5. After such a representation the Board not without reluctance on account of the delay which might be occasioned, submitted the suggestion for the consideration of Government with their support and Government, though the Board admitted that the Report would receive a fair measure of relief under the arrangement and then decided thought fit to sanction the use of Panchajets.

6. Under these circumstances the Board feel unable to direct that Panchajets shall not be used in the revision of the assessment of the Northern Talooks without more precise information than is now before them. It is true that Mr. Boardman

Letter to
March 1857
p. 61-62

To Government
March 1857
p. 6

Boardellon states in Para 3 of his Report
of 23rd October 1884 that the Classification ^{of the Northern Talook} is very tolerably
correct & that it would be inexpedient
to meddle with it & an opinion from
such a quarter is deserving of much con-
sideration, but it is equally true that Mr.
Boardellon expresses a favorable opinion
of the Classification of Mr. Nibet for
the Southern Talook which Mr. Whittington
has found it quite necessary to correct
by means of Panchayets, such being
the case when the Agent Magistrate
of the District informs the Board that
no justice can be rendered without
correction of the Classification of Villages
they deem it necessary to direct that
the subject may be further enquired
into. Mr. Boardellon should call upon
Talastings (Chetty) to show by the example
of one or more Villages what he meant
by stating that a correction by means
of Panchayets was necessary in
order that the Rights might receive
justice and after ample investigation
he should form an opinion as to the sufficiency

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or otherwise of the present Classification.
It was not the original intention of the
Board that Panchayets should sit on the
classification of all the Villages of the
Northern Talook (the mean rate of which
was to be reduced) indiscriminately, but
only where the Revenue Officer might,
from the complaints made to him or
for other reasons that it is desirable
to revise the Classification of a parti-
cular Village.

(A True Extract)

Signature of J. D. Linn

Acting Secretary

(True Copy)

Signature

Acting Secretary

Enclosure
in Proceedings of the
Board of Revenue
to the Agent on duty
at Government
Revenue Office
Dated 1st August 1857.
No 2591

28/4/57

Copy of Proceedings
dated 26th June 1857.
to the Collector of Revenue.

P.O. No 846 of 22-8-57

2/ Read the following N^o 2591

Extract from the Proceedings of the Board of Revenue dated 1st August 1857. N^o 2591

Read letter from the Collector of North Arcot dated 6th July 1856.

(Here enter N^o 108)

1. Under the orders of Government passed in accordance with the proposition of a former Collector Mr. Boudillon, and the recommendation of the Board, the reduction of assessment sanctioned for the District of North Arcot was, in respect to the Southern Taluqs to be applied to the so called Survey

Extract Minutes Comd. 25th April 1856 N^o 360 P.O.

made by Mr. Tisbet 30 years ago but never brought into use.

2. It was found, however, that if the Classification of Mr. Tisbet were implicitly followed, the rates which several lands had all along paid, would be raised inasmuch as Mr. Tisbet had included them in Classes higher than those in which they have for the last 50 years been customarily entered. Such being the case, as

as enhancement of any usual rate pending
the general Survey which has been sanctioned
was not contemplated, the Government at
the instance of the Board, consented to a
modification of Mr. Nichol's Classification, Proc. of Board of Revenue
35. March 1857
Extract Minutes Com.
of Govt. S. June 1857
which the Collector thought could be effected
by means of Panchayets.

With the letter now recorded the
Collector submits a communication from the
Acting Sub Collector Mr. Bamberg, to whom
the details of the revision of the assessment
have been committed, from which it appears
that that officer has found it impracticable
to use Mr. Nichol's Classification in com-
bination with the one hitherto followed in
(Mamool) for the purpose of revision. The
two systems are so different he states, and
in many instances the assessment and
classification between the two are so in-
conceivable that he found that he must
adopt the one or the other, for by taking
partly the one or partly the other, the result
would be anything but satisfactory. Mr.
Bamberg therefore submits it as his opi-
nion after considerable discussion and
deliberation

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"deliberation that the revised Assessment
"be applied to the Mamool rates which
"form the Assessment now paid, and upon
"which Mr. Bowditch gave the temporary
"remissions now enjoyed by the Ryots."

The Board do not think it ne-
cessary to enter into an examination of all
the difficulties which Mr. Bamberg points
out as attendant on an attempt to reduce
the present Assessment on a combined con-
sideration of the two Surveys. It is sufficient
that the officer in actual charge of the opera-
tion, with whom the Board have every reason
to be satisfied, after anxious deliberation
with the Head Sheristadar is unable to
perceive a ready way of surmounting them.
The object Government have in view is to
alleviate the Assessment of the North Anot
District, which has been found to keep a
large extent of land out of cultivation as
speedily as possible. A more complete
Survey and Assessment being intended,
at no distant period, an accurate ad-
justment of the irregularities of taxation
owing to want of accuracy in classifying
the

the several kinds of land is of minor importance, provided positive relief is afforded without delay. The natural course for effecting the object was to reduce those rates of assessment which the Ryots have always paid, but the Collector at the time had formed a favorable opinion of the Cassification made at an early period of the Company's Government by Mr. Nisbet, although rejected by the Ryots from that time to this, and in deference to his opinion the Board recommended that it should be made use of.

The Board were under the impression that had Mr. Barendson come to the knowledge of the facts which have now been made known by local enquiry, he would have formed a different opinion of Mr. Nisbet's Survey and Classification, they therefore resolve to recommend that the local Revenue Officers of the District may be allowed to effect remissions, within the limits laid down, directly on the Mormal classes and rates. If this be done Mr. Barendson thinks that he may safely promise that the long pending revisions which

Cornwall 10/8/61 9
which the Ryots are now impatiently expecting will be carried into effect speedily cheaply and satisfactorily. The necessity of rewriting and revising old Mahatta accounts and assembling Panchayats will be avoided, and a considerable saving be thus occasioned both in time and money. The Board would add that the principle has been most successfully adopted in the next District of South Knot.

Dated 1st June 26th 5.
June 1857

On a representation by the Collector of the difficulty and delay which would be involved in the use of Panchayats in the Northern Talooks with the view of equalizing the assessments of Villages as well as Talooks, and of his Head Quarter having recommended the adoption of this course to the Board without his authority, the Board have informed him that it was not their intention that Panchayats should be had recourse to, in those Talooks, in all cases but only when deemed necessary by the revising officer, and Mr. Barendson has professed himself perfectly

Pro. of Board 26th
June 1857

(True Extract)

Robert L. L. L.

By Secretary.



A. Forbes Esq.

Secretary to Government

Public Department.

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Dec. 1857. Georgetown
Delaware 25th Aug 5

1841.

Extract from the Proceedings
of the Board of Directors

1863 Jan }
 Dec 31 } August 1864

Buck's

2591

2391
J.E. No. 846. 22nd May 6

Nothing being in the
 power of the nation, consequently
 from the fall of the sword on the
 subject of the American slave, the
 of the Southern States are thus
 to the State of the nation, in
 consideration of the one in the
 following recommendations, that
 the State Revenue of the State
 allowed to open a new line with
 the President's visit, directly on
 the element of the State.

7-11
"218"
"215" Day

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Comp'd
J. L. Bayle

Revenue
12/846
Rev. Department
N^o 846

Extract from the Minutes of Consultation
(Under date the 22^d August 1857)

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

Whereas on 1st August 1857, the Board of Revenue

At
the

the Extract of the Minutes
Consultation of the 23^d
April 1856, the Government,
in sanctioning the reduction
of the Assessment for the
North Arcot District, pro-
posed by the late Collector,
Mr. Boudellier, and sup-
ported by the Board of Revenue,
directed that these reduc-
tions should be made.

as far as the Southern Talooks
of the District were concerned,
upon the rates and classi-
fication which were framed
by a former Collector Mr.
Wise in 1827, but which,
on account of the opposition
of the Ryots, were never
brought into use. It
however it was subse-
quently found that, if
Mr. Wise's plan were
implicitly followed, in-
equal and unfair results
would be obtained, certain
modifications of it were
sanctioned at the recom-
mendation of the Collector
and the Board in Extract
Minutes of Consultation of
the 3rd of June 1857, No 345, and
were to be carried out by
means

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means of Punchong etc.
In this proceedings
above recorded, the Board
of Revenue detail the re-
sult of a correspondence
between themselves, the
Collector, and the Acting
Additional Sub Collector
who is in actual charge
of the revenue operations,
in which it is
represented to be impossi-
ble to see Mr. Wise's
data at all. It was pre-
viously explained by the
local Officers why it was
impossible to see
them at all, and it is
now shown that they
cannot be made use
of in combination with
the

The ordinary rates of the District, on account of the two systems being so entirely different and irreconcilable one with another.

3 Mr. Wambury's letter to the Collector dated 15th July, 1857, sets forth at length his reasons for wishing to reject all the existing rates altogether, and to adhere to the Munsab or ordinary rates as a basis for granting the reductions.

These reasons are briefly as follows.

I That a saving of time and money will be effected by the course now proposed.

All

para 5.

Copy 14 3 B
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All Purnaboke Land taken up since the survey by Mr. Nisbet, has been assessed with the manual rates of the surrounding fields. Mr. Nisbet's rates on the lands in question are not known, these would have to be settled were the permissions to be given as lately proposed; and it would be a work of vast labor to ascertain these rates in many cases; all of which would be avoided by the plan now advocated.

" The necessity for appointing Purchasers to modify Mr. Nisbet's rates

rates previous to applying
the reductions will be
avoided, as the reductions
will be applied to the
existing rates.

III. Mr. Mithel's web
rates are divided into
one and two crop; by
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tax for a double crop
would be practically
introduced; whereas the
distinction in the Southern
Talooks, where a conso-
lidated rate is paid for
both crops exists now
only in theory. The addi-
tional Sub Collector also
shows that great compli-
cation and difficulty
would attach to an
attempt to apply the
reductions to Mr. Mithel's
double crop rates.

IV. The Ryots who now
cultivate Mr. Mithel's
one crop land with two
crops, would, were the
reductions

Jan. 7.

of 15/10
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reductions applied to
his rates, have to pay
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discontent, which would
be avoided under the
plan now proposed.

V. Under Mr.
Mithel's system fees
to Village Servants are
paid by the Ryots them-
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upon it as a new
charge, and submit
to it with reluctance,
and with the Village
Officials themselves,
who would anticipate
delay and uncertainty
in obtaining their
emoluments of office.
The additional Sub-
Collector is finally of
opinion that if he be
permitted to pursue the
course he now advocates,
"he"

"the long pending Revision
"will be accomplished -
"speedily, cheaply, and sa-
"tisfactorily."

4. The Board of
Revenue support the views
of the local authorities.

They observe that the Officer
in actual charge of
the operations, with whom
they have every reason
to be satisfied, is un-
able to perceive a way
of surmounting the
difficulties involved in
an adherence to Mr.
Nisbet's survey data.

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vernment to be to alleviate
the afflictment of the North
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as possible; leaving ^{an} ac-
crued adjustment of the land
tax till the general survey.

5. On the previous
occasion of passing orders
to base the reduction
on Mr Nisbet's rates,
the Government had not
before them the difficulties
which could
not

Para 4.

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546 No. 1005 57
not be anticipated, but which
it had been practically shown
would not, in following such
a course. And they agreed with
the Board of Revenue that
had the facts which have been
now made known by local
enquiry, been brought to the
late Collector's knowledge in
the first instance, he would
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course he did. Moreover, in
passing their late orders, the
Government did not know
that the general survey and
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hand, or they would not have
been so ready to sanction an
expenditure of money in
copying accounts, the necessity
for which will cease almost
simultaneously with their
completion, or to adopt other
which must be speedily
set

set aside. Under the circumstances now set forth the Right Honourable the Governor in Council is pleased to cancel the former orders of Government, inasmuch as they directed the application of the sanctioned reductions to the fixed rates, and to comply with the recommendations of the local officers and the Board of Revenue that the revisions be based on the ordinary rates of the District.

Wk
Aug 15
R.D.

Copies to the Secy of Govt
with B. Esq.
C. P. 25

245/937

4-10-07
16.2.08 ✓
8-11-08

12/6/06

Revenue 1857 Deptt.
D. to Gov. 25th August.

No 846.

Extract Minis. of Coun.
Dy 22nd Augt. 1857.

In B. of R. 12th Nov 57 to N. 138/1-6
23 Dec.

On the subject of the revision of the assessment of land in the District of ... according to the ... classification in connection with the ...

No 21+22.

C15 Augt 21st