1

Revenue Department

Minutes of Consultations

25th August 1857

Back Numbers 21 – 22

Order No 846 dated 22nd August 1857

17

பாதுகாப்பு பிரிவு-I

செப்பனிடுபவர் பெயர் : ஜி.மகேஸ்வரன்

செப்பனிடுவதற்காக எடுத்துக்கொள்ளப்பட்ட நாள் 27.11.2006 15.3.2007

செப்பனிட்டு முடித்த நாள்

சரிபார்க்கும் முதல் மு.நி.பா.எ. கையொப்பம்

சரிபார்க்கும் 2ம். நி.பா.எ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

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

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

**In Cons. 1st August* 1857.

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

(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 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.

Ex. Mins. Cons. 23d April 1855, *No.* 460, *R. D.*

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 Punchayets.

Pro. of Board of Revenue, 30*th March* 1857.

Ex. Mins. Cons. of Govt. 3d June 1857, *No.* 545, *R. D.*

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 irreconcileable 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 assess-"ment 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

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.

Dated 1st in Cons. 26th June 1857.

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,

Pro. of Board 26th June 1857.

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. 160 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 irreconcileable 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. Nisbit'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

Para. 7.

for both crops, exists now only in theory. The Additional Sub-Collector 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.

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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. Nisbet's survey data. They have also rightly understood the object of Go-

Para. 4.

vernment 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

* *Mr. Bourdillon.*

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, insomuch 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.

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Revenue Department

No 2200

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

Read a letter from the Collector of Salt Revenue dated 1st June 1857.

(Recorded No 1361)

Inl Cons 26 June/57

Inl Cons 26 June/57

Say Levy of the Collectors letter of the 25th February 1857 with its Statement as follows.

"There are several other Subjects connected with the Revenue of the "Department both in the Northern and Southern "Districts which if the Board should consider "it will be very convenient that the Heads "thereof should bring to their notice "as to be carefully prepared to do so.

2 "Secondly when the Memorandum alluded to in the Board's order is "ready to state what he might have "to say in regard to the Northern Districts "in a Memorandum which he delivered

in Consequence it is observed that unless a Reclassification by Punchayet Idars is allowed "no justice can be rendered to the "Ryots of the Northern Talooks"

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

4. An inequality in the Assessment must ever certainly prevail between Village and Village, and prevail without involving any hardship because the Rates 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 directed 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 Talookwise Chitty, the Head Shirestadar proved upon the Board that there was no sufficient Reason for the discrepancy between the

Ryots to be referred to Survey p. 61-62.

the Mean rate of Villages and that if it was thought essential to equalize the Mean rate of Talooks, it must 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 Punchayets, no justice "can be rendered to the Ryots 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 as the their wishes and Government, though the Board considered that the Ryots would receive a fair measure of Relief under the arrangement and then stood, thought it not to sanction the use of Punchayets.

6. Under these Circumstances the Board feel unable to direct that Punchayets shall act the part in the Revision of the Assessment of the Northern Talooks without more precise information than is now before them. It is true that Mr Boardillon

Ryots to be referred to Survey p. 61-62.

In Gantoor Report 57 Para 26

Boardillon States in Para 3 of his Report of 23d October 1854 that the Classification of the Northern Talaats is in very tolerably Correct & that it would be inexpedient to meddle with it, and on opinion from such a quarter is deserving of much Consideration, but it is equally true that Mr. Boardillon expressed a favorable opinion of the Classification of Mr. Nisbet for the Southern Talaats, which Mr Whittingham has found it just necessary to correct by means of Punchayets, such being the case when the Head Memistahdar 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. The Board should call upon Talazings (both) to show by the examples of one or more Villages that he wished by stating that a correction by means of Punchayet, was necessary in order that the Ryots might receive Justice and after ample investigation he should form an opinion as to the sufficiency

or otherwise of the present Classification. It was not the original intention of the Board that Punchayets should sit on the Classification of all the Villages of the Northern Talaats (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 should seem able to revise the Classification of a particular Village.

I have the honor to be
Sir
Your most obedient
humble Servant
(Signed) A. D. Lewin
Acting Secretary

(A True Extract)
(Signed) A. D. Lewin
Acting Secretary

Enclosure
In Proceedings of the
Board of Revenue
To the Agreement
to Government
Revenue Department
Dated 1st Augt 1857.
No. 2591

R 8/4/57

Copy of Proceedings
dated 26 June 1857.
to the Collector of Nellore.

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

U.S. 6/46 Revenue Department

No 2591

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 1850.

In Cons 1st August 1857.

(Here enter No 165)

1. Under the orders of Government passed in accordance with the proposition of a former Collector Mr Pandillon, and the recommendation of 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.

Extract Minutes Cons 28th April 1858 No 958 R.D.

2. It was found, however that if the Classification of Mr Nisbet were invariably 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 30 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 Nichols Classification, Proc: of Board of Revenue 31st March 1857
which the Collector thought could be effected Extract Minutes Consn of Govt 8th June 1857 No 16
by means of Puinchayets-

3 With the letter now recorded the
Collector submits a communication from the
Acting Sub Collector Mr Bamberry 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 Nichols Classification in com-
bination with the one hitherto followed in
(Pramook) for the purpose of revision. The
two systems are so different he states, and
on many instances the assessment and
classification between the two are so irre-
concileable 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
Bamberry therefore submits it "as his opi-
nion after considerable discussion and
deliberation

9/846 B

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

4 The Board do not think it ne-
cessary to enter into an examination of all
the difficulties which Mr Bamberry 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-
tions, 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 mere 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 Cassiah Soistes Survey and Classification; they therefore resolved to recommend that the best Revenue Officer of the District may be allowed to effect remissions within the limits laid down directly on the Survey classes and rates. If this be done Mr Bambury thinks that he may safely promise that the long pending reviews which

Copies 10
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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 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.

Dated 1st in Cons 26 June 1857

5. On a representation by the Collector of the difficulty and delay which would be involved in the use of Punchayet in the Northern Taloks with the view of equalizing the assessments of Villages as well as Taloks, and of his Head Shirestadar 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 Taloks, on all cases but only when deemed necessary by the revising Officer, and Mr Bambury has professed himself

Pro. of Board 26th June 1857

perfectly

perfectly satisfied with this latitude.

(True Extract)

Sd/ Secretary.

Sd/ Secretary-

To

A. Forbes Esq.

Ag Secretary to Government

Revenue Department.

Comp.d
J.G. Boyle

Rec.d 1857 Department
Dated 25th Aug.o
No 3911

Copy of Proceedings of the Board of Revenue

Dated 1st } Aug.st 1857
Rec.d 3rd }
13 Decl.s
No 2591

Sd/ Rae 8th. 22 nd Aug.st

Submitting for the Board's consideration communication from the Collector of Land Revenue & Superintendent of Police, Northern Talooks soliciting the sanction of the Board to the following proposition for the establishment of a Local Revenue Police in the Northern Talooks of the Zillah, and to the appointment of a Superintendent, Inspectors, Sergeants, Duffadars & Peons for the same, as detailed in the Statement accompanying the Collector's letter.

1/846

15th Dec.r 1818.

Rec'd 12/1846

Rev. Department

N° 846

Extract from the Minutes of Council Session

Under date the 22d August 1857

Read the following

Extract from the Proceedings

of the Board of Revenue

Here under N° August 1857 N° 2591

4

For Extract of Minutes

Consultation of the 25

April 1856 the Commissioners

sanctioning the reduc-

tions of Appointments for the

North Arcot District, pro-

posed by the late Collector

Mr. Boswell Hon, and sup-

ported by the Board of Rev.

directed that Reductions

tions should be carried

as

as far as the Southern Talooks of the District were concerned, upon the rates and classification which were framed by a former Collector Mr Nesbet in 1824, but which, on account of the opposition of the Ryots, were never brought into use. It was subsequently found that, if Mr Nesbets plan were implicitly followed an equal and unfair result would be obtained certain modifications of it were sanctioned at the recommendation of the Collector and the Board on Consultation of the 3d of June 1825 No 54, and were to be carried out by means

means of Punchayets.

2 In their proceedings above recorded, the Board of Revenue debait the result of a correspondence between themselves, the Collector, and the Acting Assistant Sub Collector who is on actual charge of the Survey operations, as represented to them upon the Mr Nesbets plan as far as it was practicable to carry it into effect by the local officers only they were unsuccessful to such an extent, and it is now shown that they cannot be undertaken in combination with the

the ordinary rates of the
District, on account of the
two systems being so entire-
-ly different and irreconcil-
-eable one with another.

3 Mr Wanburgh's letter
to the Collector dated
11th July 1857 sets forth
at length his reasons for
wishing to reject Mr Nisbet's
plan altogether, and to
adhere to the Pumpable
or ordinary rates as a
basis for grounding the
reductions.

His reasons are briefly as follows.

1 That a saving of
time and money will
be effected by the Canal
not so frequently be-

All

para 5.

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All Pumpable Land taken
up since the survey by
Mr. Nisbet has been
classed with the manual
rates of the surrounding
fields. Mr Nisbet's
plan on the land in
question are not known,
these would have to
be selected were the
remissions to be given
as lately proposed; and
it would be a work
of much labor to ascer-
-tain these rates
in many cases; all
of which would be
avoided by the plan
now advocated.

2 The necessity
for appointing Surveyors
to modify Mr Nisbet's
rates

rates previous to applying the reductions will be avoided; or the reductions will be applied to the existing rates.

III Mr. Nisbet's wet rates are divided into one and two crops by adopting them therefore, the novelty of a distinctive rate for a double crop would be practically introduced; whereas the distinction in the Settlement Selection of double cropped fields is only in theory. The additional Sub Collector above shows what great complication and difficulty would attach to an attempt to apply the reductions to Mr. Nisbet's double cropped rates.

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

from J.

Ryotwar 15 1846

reductions applied to his rates, have to pay Land Assessment, this it is said would cause great discontent, which would be avoided under the plan now proposed.

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

He

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

The Boards of
A. 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
our adherence to Mr
Nisbet's survey data.
They have also rightly un-
derstood the object of Go-
vernment to be to alleviate
the assessment of the North
West District as speedily
as possible; leaving an
accurate adjustment of the land
to 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

16 5

not be anticipated, but which
it has been practically shewn
under trial, in following such
a course. Had they agreed with
the Board of Revenue that at
least the parts to which hardships
now made Known by local
inquiry, been brought to the
late Collector's knowledge on
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
establishments, resulting, the necessity
for which will cease almost
simultaneously with their
completion, or to adopt rates
which must be speedily
set

set aside. Under the circumstances now set forth the Right Honorable the Governor in Council is pleased to cancel the former order of Government, viz. communicated as they directed the application of the above stated reductions to the Assessed rates, and to comply with the recommendation of the local officers viz. the Board of Revenue that the revision be based on the ordinary routine of the Department

Ask
Aug 15.

Ja S

Copies to the Bd of Rev
dated 12 Inst.
Dis. 25

Revenue 1857 Deptt.
Dt. to Govt. 25th August

No 846.

Extract Mins. of Govt.
Dt 22d Augt. /57.

Read Govt. Lr. No. 1581 - 6
Bd Lr. dt 12th Nov. 57 dt 23d Dec.

Order thereon

Approval of the arrangement for settling Assessments under Act X of 1857 in connection with the Classification in contemplation with the Survey of the Land.

No 2142.

Aug 18th