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Revenue Department

Minutes of Consultations

15th September 1857

Back Numbers 39-40

Order No 935 dated 14th Sept 1857

(8)

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் ரா.கையசிகையில்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 11/2006

செப்பனிட்டு முடித்த நாள் 3/2007

சரிபார்க்கும் முதல் மு.நி.பா.எ கையொப்பம்.

சரிபார்க்கும் 2ம்.பா.எ. கையொப்பம்.

ஆராய்ச்சி உதவியாளர் கையொப்பம்

Fort Saint George, Revenue Consultation of 15*th September* 1857.

No. 39. Read the following Extract from the Proceedings of the Board of Revenue; dated 28th August 1857, No. 2884.

Read letter from the Acting Collector of Masulipatam dated 22nd May 1857,* affording information as to the arrears of Gittimpoo tax due and the amount of collections made under the head of pooty Dugalaloo in his District.

*In. Cons. 28th August 1857.

(Here enter No. 85.)

Resolved that the foregoing letter be forwarded for the information of the Right Honorable the Governor in Council with reference to Extract Minutes Consultation No. 1218, dated 14th November 1856, R. D.

2. In the order above quoted, Government approved of the abolition of the Gittimpoo and Pooty Dugalaloo taxes in the District of Masulipatam and called for information as to the amount of arrears due of the former, and the collection made under the latter tax since Government first authorized its discontinuance in the year 1852, with the view of deciding whether the arrears shall be remitted in the one case and the collections refunded in the other as recommended by the Board of Revenue.

3. The present communication of the Acting Collector furnishes the required information.

4. The arrears of Gittimpoo due for Fuslies 1259 to 1262 both years inclusive amount to Rupees 66-7-5 and the Pootty Dugalaloo collections for 5 years (Fusly 1261 to 1265) to Rupees 1,150-8-1 in both talooks, viz. in Goodewadah to Rupees 1054 and in Deevy to Rupees 96.

5. Mr. Knox explains that the Pooty Dugalaloo collections shown above were made only from small enams and do not include similar sums realized from Bilmuckta Agraharums where the impost continues to be levied.

6. On referring to the correspondence alluded to by the Acting Collector, it appears that the sanction of Government for the abolition of the tax in 1852 extended only to small enams as the Commissioner's recommendation was not general. This will be seen by comparing the amount of collections for Fusly 1259, viz., Rupees 429-11-10 shewn in Memo. B† of the Commissioner's Proceedings with the sums entered in columns 207 (Rupees 414-6-5) and 317 (Rupees 15-5-5) of statement I‡. The aggregate of these sums is Rs. 429-11-10 and they comprise collections exclusively on enams.

†"Regarding items collected by means of tuffricks under 'the "head of Rockadarem which should be discontinued in "future.

‡ See Commissioner's Proceedings dated 15th November 1851, in Dy. Cons. 17th November.

7. Mr. Fraser in a report to the Commissioner dated 10th December 1855, on some of the objectionable imposts existing in the District distinguishes the collections on account of small enams from those on account of the agraharums in which the cess obtains. These amounts are shown in the margin§ but do not exactly correspond for two Fuslies with the amounts entered in Mr. Knox's present communication and the discrepancies are unexplained. It is probable that the subsidiary character of the tax, its trifling amount and the large number of individuals from whom it was collected render it difficult if not impracticable to show with minute accuracy the collections for each and every year under this distinct head.

	Goodewadah.	
§ Fusly.	On small enams.	On agraharums.
1261.....	353	225
1262.....	333	212
1263.....	167	212
1264.....	195	212

8. With regard to refunding these collections to the ryots from whom they were made Mr. Knox is of opinion that it is not practicable to do so as many of the parties concerned are dead, while others would consider their portions too trifling to attend to receive them, but that if a refund is considered necessary the Enamdars should benefit by it as they received the rental from the ryots less the amount of the tax.

9. The Board see no objection to the suggestion and accordingly recommend that Mr. Knox be authorised to act upon it in all practicable cases, and to remit the arrears on account of the Gittimpoo tax amounting toRupees 66-7-5.

10. The Acting Collector will be requested to furnish the report alluded to at the conclusion of his letter as early as practicable when the Pootty Dugalaloo tax as it relates to Bilmuckta agraharums will come under consideration.

(A true Extract.)

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

Gittimpoo taxes have been made

No. 40. ORDER THEREON, No. 935; dated 14th September 1857.

Para. 3. Para. 1. In Extract Minutes Consultation No. 1218, dated 14th November 1856, the Government ordered the discontinuance of a certain tax called Gittimpoo, levied originally in Masulipatam, upon those holding both enam and circar land, to compensate for supposed fraudulent transfers of Government produce to the enam land. As however the Collector had omitted to report the actual amount of outstanding arrears, information on the subject was called for in the same order. They amount, it now appears, to Rupees 66-7-5 for the four Fuslies 1259 to 1262, sanction is accordingly granted for writing off this amount to profit and loss. It should be reported whether any collections of Gittimpoo have been made subsequently to fusly 1262.

Collector, para. 1.
Board, para. 4.

2. In the same order of Government, the cess called Pootty Doogalum was noticed with reference to its non-abolition in accordance with their previous orders dated 20th January 1852, No. 66; and the precise amount of the unauthorized Collections it was directed should be reported with a view to their refund.

Board, para. 5. 3. Mr. Knox now explains that the Collections of Pootty Doogalum amount to Rupees 1,150-8-1, for 5 years from Fusly 1261 to 1265; these are, as the Board shew (para. 6), exclusively on enams, and the Acting Collector thinks that, inasmuch as the cultivators of the enams paid their rent to the Enamdars deducting this cess, the refund should be made to the Enamdars; but he is also of opinion that it will be impracticable to refund the amount to some hundreds of cultivators; as some who paid it are dead; and in many cases the sums are too small to render it worth the contributor's while to attend to receive them. Under these circumstances, the Government are of opinion that a proclamation should be made to the effect that all who choose to attend within a certain date to receive the refund may do so; and that on the date fixed the account should be finally closed; and they concur with the Collector and Board that the refund should be made to the Enamdars themselves, and not to the cultivators.

Collector, paras. 1-2.

Board, para. last.
Collector, para. 2.

4. But it appears that the Pootty Doogalum cess is still levied upon the Bilmookta Agraharums, or Brahman villages held on a fixed favorable rent. A further report is promised on this branch of the subject which the Government will await.

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

2/935a

Revenue Department.

No. 2834

Extract from the Proceedings of the Board of Revenue dated 28th August 1857.

Read letter from the Acting Collector of Masulipatam dated 22nd May 1857 affording information as to the arrears of Gittimpoo that due and the amount of Collections made under the head of Pootty Dugalacoo in his District.

In Cons 28 Augt 1857

(Here Enter No 85)

Resolved that the foregoing letter be forwarded for the information of the Right Honorable the Governor in Council with reference to Extract Minutes Consultation No 1218 dated 14th November 1856. R.O.

In the order above quoted Government approved of the abolition of the Gittimpoo and Pootty Dugalacoo taxes in the District of Masulipatam and called for information as to the amount of arrears due of the former, and the collection made under the latter tax since Government first authorized its discontinuance in the year 1832.

with

Gittimpoo have been made

with the view of deciding whether the arrears shall be remitted in the one case and the Collections refunded in the other as recommended by the Board of Revenue.

3 The present communication of the Acting Collector furnishes the required information.

4 The arrears of Gellimpoo due for Fasslies 1259 to 1262 both years inclusive amount to Rs. 66. 7. 5 and the Poolly Pugalalor Collections for 5 years (Fasly 1261 to 1265) to Rs. 1150. 8. 1 in both Talooks viz in Goodewadah to Rs. 1054 and in Poovy to Rs. 96.

5 Mr Knox explains that the Poolly Pugalalor Collections shown above were made only from Small Coams and do not include similar sums realized from Bilmuck'ta Agraharums where the impost continues to be levied.

6 On referring to the Correspondence alluded to by the acting Collector, it appears that the sanction of Government for the abolition of the Tax in 1852 intended only to small Coams as the Commissioners recommendation was not general. This will be seen by comparing the amount of Collections for

* "Regarding items col. "lected by means "of Suffixes under "the head of Rootlata. "from which should "be discontinued in "future."

See Commissioners Proceedings dated 15 November 1851 & 27 Nov 14 Nov —

for Fasly 1259 Rs. 139. 11. 10 shown in Mem. * of the Commissioners Proceedings under the Items entered in Columns 30 (Rs 111. 6. 5) and 31 (Rs 15. 5. 5) of Statement L. The aggregate of these Items is Rs 139 11. 10 and they comprise Collections exclusively on Coams.

7 Mr Fraser in a report to the Commissioner dated 10 December 1855 on some of the objectionable imposts existing in the District distinguishes the Collections on account of Small Coams from those on account of the Agraharums in which they are levied. These amounts are shown in the margin but do not exactly correspond for four Fasslies with the amounts entered in Mr Knox's present Communication and the discrepancies are unexplained. It is probable that the subsidiary character of the tax, its trifling amount and the large No of individuals from whom it was collected render it difficult if not impracticable to show with minute accuracy the Collections for each and every year under this distinct Head.

Goodewadah.

Fasly.	on Coams.	on Agraharums
1261	353	225
1262	333	212
1263	167	212
1264	195	212

8. With regard to refunding these Collections to the ryots from whom they

they were made Mr Knox is of opinion that it is not practicable to do so as many of the parties concerned are dead while others would consider their petitions too trifling to attend to receive them, but that if a refund is considered necessary the Chandan should benefit by it as they received the rental from the ryots less the amount of the tax.

9. The Board see no objection to the suggestion and accordingly recommend that Mr Knox be authorized to act upon it in all practicable cases and to remit the arrears on account of the Gillem poo Tax amounting to Rupees 66. 7. 5.

10. The Acting Collector will be requested to furnish the Report alluded to at the conclusion of his letter as early as practicable when the Poolly Pugalore Tax as it relates to Bilmachetta Agraharums will come under consideration.

(A true Extract)

ag Secretary.

To
H. Forbes Esqr
ag Secretary to Government
Revenue Department.

Comd
H. F. Forbes

6/1
1935

Rec. 18th Sept.
Dis. 15th Sept.
No. 1010.

Extract from the Proceedings of the Board of Revenue
Dated 28th August 1857.
No. 1 / 1857.
A. Sinclair Secretary.

No. 9.

Copy to Govt 18th Nov. No. 2528
" 28th January 32. 1858

Rev Dept

6/935

No 935

Extract from the Minutes of Consultation under date the 14th Sept. 1857.

Read Extract from the Proceedings of the Board of Revenue &c No 2884 dated 28 August 1857.

Para 3. Pt. In Cons No 1218, dated 14 Nov: 1856, the Govt ordered the discontinuance of a certain tax called Gittimpoo, levied originally in Masulipatam, upon those holding both Inam and Circar Land, & compensation for supposed fraudulent transfers of Govt. produce of the Inam Land. As however the Collector had omitted to report the actual amount of outstanding arrears, information on the subject was called for in the same order. They amount now appears to Rs 66.7.5. for the four Fusslies 1259 to 1262. Sanction is accordingly granted for writing off this amount to profit & loss: It should be stated whether any Collections of Gittimpoo have been made

subsequently to 1262.

2. In the same order
of Govt., the cess called Pooty Doopulum
was noticed with ref: to its non-
abolition in accordance with
the previous orders dated 20 Jan 1852
No 66; and the precise amount
of the unauthorized Collections
it was directed should be reported
with a view to their refund.

3. Mr. Knox now explains
that the collections of Pooty Doo
palum amount to Rs 1150. 8. 1,
for 5 years from 1261 to 1265;
These are, as the Board know,
exclusively on Inams, and the
Ag. Coll. thinks that, inasmuch
as the Cultivators of the Inams
paid their rent to the Inamdars
deducting this cess, that the
refund should be made to
the Inamdars; but he is
also of opinion that it will
be impracticable, at any
late practically, to refund
the amount to some hundreds
of Cultivators; as some also
paid it are dead; and in
many cases the sums are

B. to Govt. 5.
Coll. to 1.2.

B. to 6

to refund under both the
Circumstances while it will attend
Receive them. Under these
circumstances the Govt are of
opinion that a proclama-
tion should be made to
the effect that all who
choose to attend within a
certain date to receive the
refund may do so; & that
on the date fixed the account
should be finally closed.
And they concur with the
Coll.r and Board that the
refund should be made to
the Inamdars themselves,
and not to the Cultivators.

4. But it appears that
the Pooty Doopalum cess is still
levied upon the Bilmookla
Agraharums, a Brahman
Villages held on a fixed favour-
able rent. A further report
is promised on this branch of
the subject which the Govt.
will await.

B. to Govt.
Coll. to 2.

W.P. Sept 4.

5 Copies to the Collr with an Govt Disp.
1 — Accts Genl
1 — Civil Audr

Dy to Cons 18th Nov/56 1-27-28
" 23d January/52 11-12

564-70

165/68

14/24 C

No 39 & 40

Revenue 1857 Dept.
Dr. to Cons 15th Sept.

No 935.

Extract Mins: of Cons:
Dy 14th Sept. /57.

Fro the B of Rev Dy 7th July /57
C No 1316 Cons.

Regarding the arrears of Gillanders Sat Due, & the amount of the Collections made under the Head of Poorly Drawbacks in Madhijatam.

1857