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(26)

Revenue Department

Minutes of Consultations

22nd Sept 1857

Back Nos 41 + 42.

"Order no 967 / 22nd Sept 1857.

பாதுகாப்பு பிரிவு - 1

செப்பனிடுபவர் பெயர் ஞா: ஜெயலெநாயகி

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 11/2006

செப்பனிட்டு முடித்த நாள் 3/2007.

சரிபார்க்கும் முதல் மு. நி. பா. எ. கையொப்பம்

சரிபார்க்கும் 2ம். நி. பா. எ. கையொப்பம்.

மேற்பார்வையாளர் உத்தியோகர் கையொப்பம்

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Fort Saint George, Revenue Consultation of 22d September 1857.

No. 41. Read the following Extract from the Proceedings of the Board of Revenue; dated 26th August 1857, No 2860.

Read letter from the Collector of Coimbatore,* forwarding an abstract statement showing the particulars of reduction of garden assessment made in his District.

* *Dated 15th June* 1857. *In Cons. 26th August* 1857.

(Here enter No. 92.)

In the Minutes of Consultation under date the 6th October 1854, No. 1298, Revenue Department, the Government took into consideration the measures proposed by the Collector and the Board for granting relief to the old garden lands of the Coimbatore District.

2. These lands were shewn to be as follows.

	Bullahs.	Assessment.
Waste-land...	7,209	1,00,741
Land in occupancy of ryots.		
1 On full rent...	36,800	5,23,756
2 Cowles...	298	3,936
3 Grass...	769	2,331
4 Bág Poonjah...	7,683	32,917
Total occupied...	45,550	5,62,940

3. It had appeared to the Board that the waste portion only of the above lands required relief; but the Government thought otherwise and sanctioned an immediate reduction of 12 per cent. uniformly on the old well lands under cultivation in the Northern talooks, and 15 per cent. in the originally more heavily rated talooks of South Coimbatore.

Para. 12 *E. M. C. of Govt. 6th October* 1854.

4. In regard to the unoccupied garden, Government approved of the measures proposed by the Board, viz.;

Board's Pro. 24th July 1854 *Para.* 6.

1st. Such lands as have no wells nor any traces of them, including those termed by Mr. Thomas unwatered Poonjah lands, to be at once reduced to Poonjah teerwah.

2nd. In the case of waste gardens possessing wells capable of being used hereafter, occupation to be encouraged by granting cowles for putting the wells in effective order, and also by proposing a reduction in the assessment when it is clear that its heaviness interferes with their cultivation. The indulgences to waste garden, the Government desired, should extend to the grass and bág Poonjah lands now in occupancy with the proviso that when the wells should be restored the lands under them are to be admitted at the least to the benefit of the reduction 12 or 15 per cent. according as they are in the Northern or Southern talooks above authorized for cultivated lands with any further reduction which in special cases may seem necessary.

5. These directions were conveyed to the Collector in the Board's Proceedings of the 19th October 1854, and on the 29th December 1855,† he made his first report of the steps taken to carry them out.

† *In Consultation 12th June* 1856.

6. These did not appaer to the Board to be in accordance with their instructions. A remission of ⅓ which had been no where authorized was shewn to have been granted to some of the bág Poonjah grass and waste lands; and the rule for reducing to Poonjah all lands without wells seemed to have been only partially carried out. It appeared also that instead of ascertaining by accurate enquiry whether gardens then in occupancy are wholly without wells, or only possess old wells unfit for all future use, Mr. Thomas wished to take as a test the fact of gardens having been cultivated with Poonjah produce for a certain number of years. It was further remarked that among the lands which received ⅓ remission were some in the Collegal talook so lightly assessed that it was not possible to rate them as 1st class Poonjah without actually raising their assessment; and these the Board considered should have remained as before until the Collector had shewn the necessity of a reduction and obtained sanction for it.

Pro. of Board 12th June 1856.

7. Under these circumstances the Board by Proceedings dated 12th June 1856, called for further explanation, and an abstract statement to shew the Proceedings of the Collector in a clearer light.

8. The communication now recorded, is submitted in reply, and the Board must remark at the outset that there has been an unnecessary delay of one entire year, and that the description of land measure used is not shewn by proper headings in the enclosed Statement. From the Collector's report the figures are seen to denote Bullahs.

9. The reductions which have been effected are shewn concisely in the following Abstract taken from para. 15 of the Collector's letter.

	Extent Bullahs.	Assessment.			Reduction.		
		Rs.	A.	P.	Rs.	A.	P.
Reduction at 12 and 15 per cent..	35,055	5,01,563	15	8	68,067	1	9
Do. at ⅓d.....	10,635	1,52,121	8	...	50,543	10	6
Classed as No. 1 Poonjah.....	7,161	97,409	6	2	38,969	7	9

Reductions at 12 and 15 per cent.

10. It was intended by Government that these should be allowed to gardens on full rent, which were entered in the abstract given in para. 2 of the Extract Minutes Consultation of Government dated the 6th October 1854, at Bullahs 36,800, assessed at Rs. 5,23,756. From the Statement enclosed in the present report, however, the remission appears to have been applied to 35,055 Bullahs of land, whereof 34,138 Bullahs only was bearing a full rent. The remaining lands which obtained this remission consist of bág Poonjah, grass gardens, cowle gardens and waste. As these were the lowest rates of remission proposed the Board do not object to their having been granted to other than land on full rent, provided they were found sufficient for such lands after due enquiry regarding their circumstances and condition.

11. As stated above 36,800 Bullahs were entered in the abstract given in the Extract Minutes Consultation of Government of 6th October 1854, as held at full rent, and of these 34,138 Bullahs are seen above to have obtained 12 or 15 per cent. remission, leaving a balance of 2662 Bullahs. Of these 390 Bullahs appear, from the Collector's Statement, to have been allowed a remission of ⅓ and 685 to have been reduced to a 1st class Poonjah assessment. In what manner the remainder were disposed of does not clearly appear. Probably in the Fuslies which have since elapsed they have fallen under other heads.

12. The grant to lands under cultivation when the orders of the 6th October 1854 were passed of any remission beyond 12 or 15 per cent. accordingly as they were situated in the Northern or Southern talooks was unauthorized, and should not have been carried into effect without previous report and sanction. As regards the reduction to Poonjah assessment an explanation is found in para. 10 of the Collector's report of the 29th December 1855. It is there stated that all such gardens are in the Collegal talook and have no wells or other means of irrigation. The imposition of the garden rents upon them originally is said to have been occasioned by their cultivation with the mulberry plant which was supposed to yield a high profit. Such being the case, the Board would recommend that the reduction to Poonjah may be confirmed. For the remission at the rate of ⅓ to gardens which paid at full rent, the cause assigned in para. 4 of the Collector's letter of the 15th June 1857 is as follows:

In Cons. 12th June 1856.

In Cons. 26th August 1857.

"These gardens may well be considered as unprofitable waste, because they were under Poonjah crops only for a long period, and often waste. All possible exertions were made to give them on cowle but in vain." If cultivated with Poonjah, it is exaggeration to call them unprofitable waste, but under the circumstances the Board are not prepared to say that ⅓ remission was greater than was required. Sanction however should have been previously obtained.

13. Besides the extent of 390 Bullahs above mentioned ⅓ remission has been granted to more than 10,000 Bullahs composed of bág Poonjah, grass gardens and waste, the above lands containing wells capable of repair. The indulgences sanctioned by Government in respect to these were cowles, the reduction of 12 and 15 per cent. when the wells were restored, and any

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further reduction which in special cases might seem necessary. The total amount of the ⅓ remission granted amounted to Rs. 50,543-10-6.

14. Mr. Thomas assures the Board that the reduction was only allowed in cases where it was absolutely necessary, and seems to think that he was at liberty to reduce the assessment in these instances to a Poonjah rate which would have entailed an increased remission of 37,352, but where wells capable of being repaired are in existence, as is shewn to be the case in regard to these lands by the Collector's Statement, the Board do not think that such a latitude was intended. Neither was any remission of ⅓ authorized by the Board or Government. It is just however to Mr. Thomas to remark that in para. 7 of his Report of the 12th September 1854, he intimated his intention of granting ⅓ remission if unable to dispose of certain lands, by which probably these were intended, if he received no applications for Cowles, and that the Board in their Proceedings of the 19th October 1854, without noticing his proposition particularly, authorized the reduction of the lands mentioned in the paragraph to a Poonjah assessment. In granting a remission of ⅓ therefore he would not appear to have exceeded the authority which he had grounds to suppose that he had received, though he did not adhere closely to it. On the whole the measure does not seem to have been objectionable.

Para. 5.

In Consultation 19th October 1854.

15. The gardens reduced to a 1st Class Poonjah assessment comprized an extent of 7151 Bullahs, the full assessment of which was Rs. 97,409 and reduced assessment 58,439. The Board have already recorded observations relative to 685 Bullahs which had paid full rent. The remaining extent seems to require no remark. The lands are entered in the Statement as destitute of wells, and such being the case were entitled to the indulgence allowed.

16. The total amount of remission which has been granted amounts to Rs. 1,57,580-4-0. This is by no means a total loss. A considerable portion never, as the Collector remarks, existed except on paper, the lands never having been held on full rent. The remission to lands so held is shewn by the Statement to be Rs. 69,454-14-9. While from the other heads the Collector is able to shew that there has been the increase of revenue noted in the margin.

	Rs.	A.	P.
From reduction of 12 and 15 per cent.	8,384	9	6
From do. of ⅓	8,889	8	5
From do. to 1st class Poonjah ...	2,677	3	8
Total.....	19,951	5	7

(A true Extract.)

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

No. 42. ORDER THEREON, No. 967; dated 22d September 1857.

In Extract Minutes Consultation No. 1298, dated 6th October 1854, Government sanctioned certain measures of relief for the highly assessed old garden lands of Coimbatore. An uniform reduction on the old well lands of 12 per cent. in the Northern talooks, and 15 per cent. in the Southern, was directed, while such unoccupied garden lands as had no wells or any traces of them, were to be at once transferred to the head of Poonjah; waste gardens on the other hand possessing wells, were to be given on cowl tenure, and relief was to be afforded by a reduction of assessment in all cases where it was found to press too heavily. Similar indulgences to those recommended for waste garden, were to be extended to the grass and Bagh Poonjah lands, with a certain proviso.

Board, para. 3.

Ex. Mins. Con. above quoted. p. 12.

2. When the Collector of Coimbatore made his first * report of the steps he had taken to carry out these instructions, the Board were of opinion that he had, in certain respects, misapprehended the orders that were passed, and called † for explanation. This is fully furnished in the letter ‡ from Mr. Thomas to the Board, recorded in the proceedings of the latter now under review.

* *Collr. of Coimbatore to Board 29th Dec.* 1855.

† *Board to Collr. of Coimbatore 12th June* 1856.

‡ *Dated 15th June* 1857.

12 and 15 per cent. for the N. & S. talooks respectively.

Abstract in para. 2 of Extract Mins. Cons. 6th Oct. 1854.

Board, para. 10.

Abstract Statement in Collr.'s letter to Board dated 15th June, para. 1.

3. It appears that the remissions sanctioned by Government have been given to 34138 Bullahs, out of the 36,800 Bullahs stated in the order of Government of 6th October 1854 to have been held on full rent, the former amount being the whole that was really so held. But besides this, similar remissions have been allowed to 917 Bullahs of land consisting of Bagh Poonjah (or dry garden), grass gardens, cowle gardens and waste. The Board observe that there is no objection to these remissions having been granted to other than lands on full rent, provided they were found necessary after due enquiry. They will it is presumed take measures to assure themselves that such enquiry has been made.

4. Deducting the 34,138 Bullahs held on full rent, and to which a remission of 12 to 15 per cent. has been allowed as above stated, 2,662 Bullahs remain; of these, Mr. Thomas shews that 1,075 have received relief; 390 Bullahs at the rate of one-third or 33⅓ per cent. of their assessment, while 685 have been reduced to 1st class Poonjah. No explanation is forthcoming as to how the rest has been disposed of; the Board suggest that the lands composing the remainder may have fallen under other heads in Fuslies subsequent to that during which the first returns were drawn up.

Para. 11, end.

5. The Board notice as unauthorized, Mr. Thomas' measure of granting as much as ⅓ remission, only as far as 15 per cent. having been sanctioned by Government. But they explain that Mr. Thomas is not wholly to blame, inasmuch as, when that officer, in his letter of 12th September 1854, intimated his intention of granting the ⅓ remission, they did not convey any specific veto in their reply*; thereby affording just grounds for a supposition on the Collector's part, that his proposal had met with the Board's approval. Mr. Thomas reports† that the ⅓ remission has only been granted in cases where an absolute necessity appeared to exist. The total extent of land that has been so favoured, besides the 390 Bullahs mentioned above‡, is 10,245 Bullahs, particularized in the margin; these reductions amount to a little above half a lack of Rupees (Rs. 50,543-10-6). It was undoubtedly an omission on the part of the Board to tacitly sanction the course pursued by Mr. Thomas; but the Government are not disposed to withhold their sanction, under the explanation afforded, viz. that nothing would induce any one to take on cowle the 390 Bullahs which paid a full rent, and that in the other cases the remission was absolutely necessary.

Board, para. 14.

* *Dated 19th Oct. 1854.*

† *Collr. para. 5.*

‡ *Para. 4.*

	B.
Bagh Poonjah	4933
Grass gardens	335
Waste { since cultivated	853
Waste { still waste	4074
Total...	10,245

Collr's. Abstract St. page 1.

Board, para. 12.

6. Adverting to the reduction of certain low assessed Gardens to Poonjah assessment, respecting which explanation was called for in the Board's Proceedings of 12th June 1856, it appears that the requisite information was contained in para. 10 of the Collector's first report. The circumstances of the case were, that certain lands in the Collegal talook cultivated with the Mulberry plant, though really Poonjah, were formerly transferred to the head of garden, on account of the high profit they were supposed to yield. The Collector argues that the risk and labor of raising mulberry plantations is considerable, and that the original imposition of Garden tax was improper, and based on an erroneous view of the profits derivable; besides which, the crop was thus taxed instead of the land, in violation of universally recognized principles. The Government agree with these views of the Collector and the Board, and confirm Mr. Thomas' proceedings.

Board, paras. 7-12.

7. Besides the 685 Bullahs already adverted to (para. 4) above, 6,466 Bullahs were reduced to 1st class dry assessment, on account of the absence of wells, in accordance with the instructions of Government.

Collector's abstract Statement page 2.

Collector's letter of June 1857, para. 7, Bd. p. 15.

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Fort Saint George, Revenue Consultation of 22d September 1857.

Financial result.

8. The Financial result of these reductions is shewn to be a loss in the accounts of 1,57,580 Rupees. But, inasmuch as a large portion of this sum was never collected, the loss to Government is far less than this nominal amount; and the actual loss by the reductions is still further reduced by a subsequent increase of cultivation, which already bring in a revenue of Rupeees 19,951.

9. The Collector should have specified the demand from the cultivators for the last Fusly; and, deducting the proper proportion of remissions from that demand, should have thereby shewn the actual loss which the State would have undergone had there been no increase of cultivation in the Fusly immediately succeeding that in which the remissions were given. By this means alone can a true idea be formed of the financial result of an operation like the one under notice.

10. The Government have remarked that Collectors frequently omit to give the proportional reduction on the cultivated area; stating only the loss supposing the whole of the Ayacut to be cultivated; the Board will be good enough to instruct those officers to the effect that, when proposing reductions of assessment, the loss of actually available assets, as well as of imaginary assets, must be stated; in other words, the proportions of the reductions must be given which fall on the Ayacut, on the cultivated area, and on the waste.

11. In granting final sanction to the proceedings of the Collector now reported, the Government have only to express a hope that a similar irregularity to that now remarked upon, will not again occur.

12. The Government have again to remind the Board that the consideration of papers in this office is considerably facilitated by marginal references to paragraphs being invariably given.

13. Mr. Thomas' Statements would have been more intelligible if headings had been added to the columns, shewing the denomination of the items. These can only be inferred on the present occasion from other papers.

Para. 8.

14. As the Board themselves remark, the delay in the disposal of this subject has been great; both on the part of the Collector, who was more than a year in replying to the Board's Proceedings of 12th June 1856, and on that of the Board who were nearly six months in considering the Collector's letter of 29th December 1855.

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

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Revenue Department

No. 2860

Extract from the Proceedings of the Board of Revenue dated 26 August 1857

Read letter from the Collector
1857. of Coimbatore, forwarding an abstract Statement
1857. shewing the particulars of reduction of Garden
Assessment made in that District.

(Coimbatore No 92)

In the Minutes of Consultation under date the 6 October 1854. No 1798 R.C. the Government took into consideration the measures proposed by the Collector and the Board for granting relief to the Ole Garden lands of the Coimbatore District.

2. These lands were shewn to be as follows—

	Bullahs.	Assessment.
Wash land	7709	100741
Land in occupancy of Ryots.		
1 On Salt Soil	36800	523756
2 Cowles	298	3936
3 Grass	769	7531
4 Big Punjah	7683	32917
Total occupied	45550	562940

No.

Collector's abstract Statement page 2.
Collector's letter of June 1857, para. 7, Bd. p. 15.

verted to (para. 4) above, 6,466 Bullahs were reduced to 1st class dry assessment, on account of the absence of wells, in accordance with the instructions of Government.

It had appeared to the
nd that the Waste portion only of
e above lands required relief, but the
vernment thought otherwise and have
ered an immediate reduction of 15 p Cent — Para 12 Govt Cir of 6 Oct 1854
iformly on the old Well lands under
Cultivation in the Northern Talooks,
d 15 per Cent in the originally same
arly rated Talooks of South Coimbatore.

In regard to the unoccu
ed Garden Government approved of
e measures proposed by the Board, viz — Board's Pro. 24 July 1854 Para 6.
ys Such lands as have no Wells nor
any traces of them, including those
formed by Mr Thomas unwatered Poonjah
Lands, to be at once reduced to Poonjah
Teerwah.

2nd In the case of Waste Gardens possessing
Wells capable of being used hereafter,
occupation to be encouraged by granting
Cowles for putting the Wells in effective
order, and also by proposing a reduc
tion in the assessment when it is
clear that its heaviness interferes
with their cultivation. The indulgences

to

to Waste Gardens the Government Orders
should extend to the Grass and Dry
Poonjah Lands now in occupancy with
the proviso that when the Wells should
be restored the lands under them are
to be admitted at the least to the
benefit of the reduction 12 or 15 p Cent
according as they are in the Northern or
Southern Talooks above authorised for
Cultivated lands with any further
reduction which in special cases may
seem necessary.

5 These directions were conveyed
to the Collector in the Board's Proceedings
of the 19th October 1854 — and on the
In Con 13th June 1856 29th December 1855 he made his first
report of the steps he has to carry them
out.

6. He did not appear to
the Board to be in accordance with the
their instructions — A remission of 1/3rd
which had been nowhere authorized
Proc of Board 13 June 1856. was shewn to have been granted to
some of the Dry Poonjah Grass and
Waste lands, and the rule for reducing

to

to Poonjab all Lands without wells seemed to have been only partially carried out. It appeared also that instead of ascertaining by accurate enquiry whether gardens then in occupancy are wholly without wells, or only possessed wells unfit for all future use, Mr Thomas wished to take as a test of Gardens having been cultivated with Poonjab produce for a certain number of years. It was further remarked that among the lands which received Remission were some in the Collegal Taluk &c erroneously assessed that it was not possible to rate them as 1st Class Poonjab without actually raising their assessment and these the Board considered should have remained as before until the Collector had shewn the necessity of a reduction and obtained sanction for it.

7. Under these circumstances the Board by Proceedings dated 12 June 1856 called for further explanation and an abstract Statement to shew the

the Proceedings of the Collector in a clearer light.

8 The communication now received, is submitted in reply and the Board must remark at the outset that there has been an unnecessary delay of one entire year, and that the description of land measured is not shewn by proper Readings in the enclosed Statement. From the Collector's Report the figures are seen to denote Bullahs.

9 The reductions which have been effected are shewn concisely in the following abstract taken from Para 15 of the Collector's letter.

	Extent Bullahs	assessed Rs. a. p.	Reduction Rs. a. p.
Reductions at 12 and 15 p.Cent	35035	50163. 15. 8	6806. 1 9
Do at p.c	1063 5	15271. 8. .	3053. 10. 2
Classed as Not Poonjab	7161	97509. 6. 2.	38969. 7. 9

10. It was intended by Government that there should be allowed to Gardens on full Rent, which were entered in the abstract given in Para 2

of

of the Extract Minutes Original Section of Government dated the 6 October 1854 at 36,800 Ballahs assessed at 53756 - From the Statement enclosed in the present Report however the remission appears to have been applied to 35055 Ballahs of Land, whereof 34,138 Ballahs only was bearing a full Rent. The remaining lands which obtained this remission consist of Bag Ponjah. Grass Gardens. Cowle Gardens and Waste - As these were the lowest rates of remission proposed the Board do not object to their having been granted to other than Land on full Rent - provided they were found sufficient for such lands after due enquiry regarding their circumstances and Condition.

4. As stated above 36800 Ballahs were entered in the abstract given in the Extract Minutes Original Section of Government of 6 October 1854 - as held at full Rent - and of these 34138 Ballahs are seen above to have obtained 12 or 15 p Cent Remission - leaving a Balance of 2662 Ballahs. Of these 390 Ballahs appear from the Collector's Statement to have been allowed a remission of 33⅓ and 6856 have been reduced to a 1st Class Ponjah Assessment - In what manner the remainder were disposed of does not clearly appear - Ballahs in the Tooles which have since elapsed they have fallen under other Heads

The

12. 8/967 The grass & tobacco lands under cultivation when the orders of the 6th October 1854 were passed of any remission beyond 12 or 15 per Cent according to circumstances situated in the Northern or Southern Talooks was unauthorized - and should not have been carried into effect without previous reference - As regards the reduction to Ponjah assessment an explanation is found in Para 10 of the Collector's report of the 29th December 1856 - It is there stated that all such gardens are in the Collegal Talook and have no Wells or other means of irrigation - The imposition of the Garden Contribution when originally is said to have been occasioned by their cultivation with the Mulberry plant which was supposed to yield a high profit - Such being the case the Board would recommend that the reduction to Ponjah may be confirmed - For the remission at the rate of 33⅓ to Gardens when paid at full Rent the

Indus 12th June 1856 / same is enjoined in Para 4 of the Collectors

Indus 20th August 1857 - letter of the 15th June 1857 is as follows -

These Gardens may well be considered as unprofitable waste because they were under

Ponjah

Poonjah lands only for a long period, and often waste. All possible exertions were made to find them on Cowle but in vain." If cultivated with Poonjah it is exaggeration to call them unprofitable Waste, but under the circumstances the Board are not prepared to say that 1/3 remission was greater than was required. Sanction however should have been previously obtained.

13 Besides the extent of 390 Bullahs above mentioned 1/3 remission has been granted to more than 10000 Bullahs composed of Bay Poonjah Grass Gardens and Waste the above lands containing Wells capable of Cultivation. The indulgences sanctioned by Government in respect to these were Cowles, the reduction of 12 and 15 per Cent when the Wells were restored and any further reduction which in special cases might seem necessary. The total amount of the 1/3 Remission granted amounted to 5,15,13.10.8.

14 Mr Thomas accuses the Board that the reduction was only allowed in cases where it was absolutely necessary, and seems to think that he was at liberty to reduce the Assessment in these instances to a Poonjah Rate which

Para 5.

which would have entailed an increased remission of 37352. but where Wells capable of being repaired are in existence, as is known to be the case in regard to these Lands by the Collectors Letter viz; the Board do not think that such a latitude was intended. Neither was any remission of 1/3 authorized by the Board or Government. It is just however to Mr Thomas to remark, that in Para 7 of his Report of the 12th September 1854 he intimated his intention of granting 1/3 remission if unable to dispose of certain Lands by which probably there were intended to be secured an application for Cowles, and that the Board in their Proceedings of the 19th October 1854 without noticing this proposition particularly authorized the reduction of the Lands mentioned in the Paragraph to a Poonjah Assessment. In granting a remission of 1/3 therefore he would not appear to have exceeded the authority which he had grounds to suppose that he had received, though he did not adhere closely to it. On the whole the measure does not seem to have been objectionable.

Mins 19th October 1854.

15. The Gardens reduced to a 1st Class

Class Ponjah Assessment comprized an extent of 7.50 Bullahs the full Assessment of which was 97.09 and reduced Assessment 53.30. The Board have already recorded observations regarding 6.55 Bullahs which had paid full Rent. The remaining extent seems to require no remark. The Lands are entered on the Statement as destitute of Wells and such being the case were entitled to the indulgence allowed.

16. The total amount of remission which has been granted amounts to 157.80-4-0 This is by no means a total loss. A considerable portion never, as the Collector remarks, existed except on Paper, the Lands never having been held on full Rent. The remission to lands so held is shewn by the Statement to be 7 Rp 54-11-9. While from the other Heads the Collector is able to shew that there has been the increase of Revenue noted in the margin.

From Reduction of Assessment 15 Per Cent	Rs a p 838.4.0	
From ⅛ of 1/3	838.9.8.5	
From ⅛ to 1st Class Ponjah	2577.3.8	
Total	19951.5.7	

(Steve Ewbank)

x by Exhibit 10

I. D. Sim

Sy Secretary

To
H. Forbes, Esq.
Sy Secretary to Government,
Revenue Department.

10/967

Cons: 22d. September.

No. 994.

Extract from the Proceedings of the Board of Revenue

Dated 26th August 1807
Rec'd 29th

Dated 9th Sept. Returned No. 2866
Encl. No 967 - 22d September

No. 1.

To Submitting with the Board's observations a letter from the Collector of Coimbatore enclosing an abstract Statement shewing the particulars of the Creation of Garden Cultivation under his Collectorate.

Sept. 14th

x by Sept. R14

11/967

N° 2310.

Extract from the Proceedings of the Board of Revenue dated 19th October 1854.

In Cons 19th Oct 1854

Read letter from the Collector of Coimbatore, dated 13th September 1854, submitting additional information with reference to the reduction of Assessment proposed by him on Garden lands.

(Revenue N° 1051)

Read also Extract from Minute of Consultation dated 6th October 1854, directing an immediate reduction of 12 per Cent in the Assessment of Wall lands in the Northern Talooks and 15 per Cent in the heavily rated Talooks of South Coimbatore.

(Revenue N° 1298)

Since the date of the Collectors letter recorded at the head of these Proceedings, the Board have received the Minutes of Consultation dated 6th October 1854, in which the Government authorize a reduction in the Assessment of all the Wall lands in the District of Coimbatore

to

to the extent of 12 per Cent on the Northern and 15 per Cent in the Southern Talooks. A copy of these orders will now be forwarded to Mr. Thomas who will of course proceed to carry them out forthwith.

2. The Government having approved of the Board's instructions regarding unoccupied Well lands Mr Thomas will carry out the suggestion contained in Para 7 of his letter to enter as 1st Class Poonjah all Gardens whose Wells have disappeared or become unserviceable as well as all lands where no Wells exist. He will also reduce to the same rate the Assessment on the Waste garden lands adverted to at the end of the same Para, in cases where he is satisfied that such a measure is positively called for.

3. The Collector is empowered to reduce the rates of Assessment where lands are left Waste from over-Assessment and he can at once proceed to rectify those cases in Nunjah land, referred to by him in Para 13 of his letter. The Board however expect to have a report of his Proceedings

Proceedings in this respect as well as those on the revision of the Wells land Assessment.

/ A true Extract /

/ signed / B. Cunliffe
Subsecretary in charge

To
E. B. Thomas Esq
Collector of Coimbatore.

Revenue Department

N° 1812.

Extract from the Proceedings of the Board of Revenue dated 12th June 1856.

Read letter from the Collector of Coimbatore dated 29th December 1855 forwarding Statements designed to shew the results of reductions made in the Garden Assessments of his District.

/ Three letter N°176 /

After a correspondence of some duration the particulars of which are noted in the Margin of the letter above recorded the Government in Extract Minutes Consultation dated 6th October 1854 N° 1398 sanctioned certain reductions on the Assessment of Garden lands in Coimbatore

Inform 12th June 1856

Circular 25th Nov 1852
Fasl 20th Jan 1853 — 24th Feby 1853
Pro 24th Feby 1853
F. C. 12th May 1853 — 3rd Feby 1854
F.C. 23rd Nov 1853 — 24th Feby 1854
F.C. 16th March — 24th Feby 1854
Pro 6th C. 7th Feby 1854
F. Cons 4th Aug 1854
To Govt 24th Aug 1854
F.C. 12th Sept — 19th Oct 1854
F Govt 6th Oct 1854
Pro 6th C 19th Oct 1854

Coimbatore the particulars of the system under which these reductions were to be carried out were explained in the Government Minute of consultation as well as in the Board's Proceedings of the 19th October 1854 the letter and statements now forwarded by Mr Thomas are designed to show the extent to which the reductions have been applied and the general results of the measure.

2. It is therefore with some disappointment that the Board discover on examining the Statements now before them, with the assistance of Mr Thomas's letter that the plan laid down for his guidance by the Board and the Government has not been closely followed and that in some instances reductions of Assessment have been granted without their authority and contrary to the principles explained in the Minutes of Consultation already alluded to.

The

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3. The instructions contained in the Government Minutes of Consultation and Board's Proceedings were briefly as follows.

1st To grant a reduction on all Well lands under cultivation to the extent of 12 per cent in the Northern and 15 per cent in the Southern Talooks. The Government positively declined to accord at this time a larger reduction on cultivated lands possessing Wells, on the ground that the Assessment was already low.

2nd To reduce to 1st class Bonjah all garden lands destitute of Wells or possessing only such as were incapable of repairing and otherwise useless. This permission had special application / Board's Proceedings Para 2/ to waste lands but neither the Board nor the Government acceded to the proposal at the close of Para / of Mr Thomas's letter of the 12th September to allow a reduction of 1/3 upon any class of garden land.

Instr 12 Oct 1854

3d At the close of the Board's Proceedings 19th October 1854 a discretionary power of reduction was permitted to

Mr

Mr Thomas in reference to the waste
land spoken of in Para 13 of his letter dated
12th September

Cowles were to be given for the
restoration of wells capable of repair,
the assessment to be part of the cope-
ration of the Cowle being the reduced
rate of 12 or 15 per Cent consequently the
instalments during the term of the
Cowle were to be calculated with reference
to the reduced Assessment.

5 On comparing with the above
instructions the explanations now for-
warded by Mr Thomas the Board ob-
serve that the rule for reducing to Poom-
jah all lands without wells has been
only partially carried out and that in-
stead of ascertaining by accurate enquiry
whether gardens now in occupancy are
wholly without Wells, or only possess
old Wells unfit for all future use Mr
Thomas wished to take as a test the fact
of gardens having been cultivated with
Poonjah produce for a certain number of
years

years (See para) of Collectors letter of 29th
December 1853) thus departing from the
procedure intended by Government and
opening a door for confusion and wrong-
ful claims for reduction. Mr Thomas spea
of this rule regarding 5 years cultivation
with dry grain as a part of the Govern-
ment scheme but such is not the case.

6. It has been already observed
that the Government did not sanction
a reduction of 7½ on any land. It will
be observed however that such a reduc-
tion has been granted on some of the
lands possessing old Wells likely to be
restored. It also appears that among
the occupied lands which have been
classed as Poonjah there were some in
the Collegal Talook bearing so low an
Assessment that it was impossible to
rate them as 1st class Poonjah without
actually raising their Assessment and
on these lands also lightly as they were
already taxed a reduction of ½ of the
old Assessments was granted. In these
two instances the Collectors Proceedings

See Para 11.

are

are erroneous. In the first the garden should have had the 12 or 15 per cent reduction until it was ascertained that they were entirely without means of irrigation and then they should have been brought permanently under the head of Poonjah. In the second the Collector was not authorized to make any reduction and the assessment should have remained in its present state until he showed the necessity for altering it, & obtained sanction for doing so.

7. Mr Thomas appears to have supposed that the Government intended the reduced assessment to be immediately enforced in full, instead of Cowle instalments being allowed during the restoration of their Wells, it is evident however that the assessment having been assured only such instalments as Mr Thomas saw fit to fix were designed to be levied in the interior but little use appears to have been made of the permission to grant Cowles the ⅓ reduction having

been

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been given on lands to which a Cowle was properly applicable. The Board understand from Para 10. that the Collegal Puttaberry garden have already been classed as Poonjah owing to their possessing no Wells.

8. They will now assert more particularly to Waste lands. considerable discretion was allowed to Mr Thomas in dealing with those lands as has been already shewn (Para 3 & 4) and had the reduction of ⅓ now animadverted upon extended only to those lands Mr Thomas would not have exceeded the discretional power given to him. It seems however that no more than Rupees 2111-3-3 of the whole amount of reductions has been taken off the Waste lands which comprise 72 Beegahs assessed at Rs 101 8 5, and Mr Thomas does not specially explain the steps which he took to act upon the authority accorded to him in the closing para of the Board's Proceedings 19th October 1855.

9. On a review of the above fact the Board feel constrained to call upon

Mr

Mr Thomas for explaination of his departure from their instruction in carrying out this measure they observe also that the Statements are drawn up in a form which it is difficult to follow; he will therefore in replying to their Proceedings submit a brief abstract shewing the land under its old and reduced assessment under each of the heads of reduction specified after commencement of these Proceedings and explaining in a separate Column the descriptions of land subjected to the reduction of Rs.

* Note.
Amongst other circumstances of this Mr Thomas is requested to compare the abstract he has given in Paras 16 & 17 with that of Para 2 of Genl Comr's Letr 1852, from which it will be seen that the Assessment of waste & cultivated gardens exceeds the latter, while Mr Thomas's Statement would leave it to be supposed that land assessed at less than Rs that amount was concerned in this measure.

/ A true Extract /
signed G.L. Forbes
Secretary

To
E. B. Thomas Esq
Collector of
Coimbatore

/ True Copies /
A Lum
Acting Secretary

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Two letters from the Acting Secretary to the Board of Revenue to the Acting Secretary to Government Revenue Department dated 26th Augt 1857 —
No. 2860

Copy
of Board's Proceedings in Coimbatore dated 19th October 1854 No 2310 and 12th June 1856 No 1812.

R. O. R. 994/57.

Respecting the reduction of assessment in Sarvan Lands.

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Revenue Dept.

No 967

Extract from the Minutes of Consultation

Under date the 22d September 1857.

Read the following

Extract from the Proceedings

of the Board of Revenue.

Fort St George 26. August 1857

No 2800

In Extract Minute

Con.a No 1298, dated 6th

October 1854, Government

sanctioned certain measures

of relief for the

Ryotty of estates old gar-

den lands of Coimba-

tore. An uniform

reduction on the old

well lands of 12 percent

in

in the Northern Talooks, and is per cent in the Southern, was directed, while such unoccupied Garden lands as had no wells or any traces of them were to be at once transferred to the Head of Poonjah; waste gardens on the other hand possessing wells, were to be given on Cowle tenure, and relief was to be afforded by a reduction of assessment in all cases where it was found to press too heavily. Similar indulgences to those recommended for Waste Gardens, were to be extended to the

grass

E. M. C. above quoted

/ Board's para 8 of 1st 12

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Coll. of Coimbatore to Board 29 December 1855

grass and Bagh Poonjah lands, with certain provisos.

2. When the Collector of Coimbatore made his first report of the steps he had taken to carry out these instructions, the Board were of opinion that he had, in certain respects, misconstrued and called for explanation. This is fully furnished in the letter from Mr. Thomas to the Board, recorded in the proceedings of the latter month under

* Board to Coll^r of Coimbatore 12 June 56.

* Dated 15th June 1857.

underlying reasons.

2. It appears that the following licences additional to those granted by Government have been given to 34138 Bullocks out of the 36800 Bullocks stated in the order of Government of 6 October 1854 to have been relied on full permit, the remaining the whole Kachcha was really dependent. But besides this diminution permissions have been allowed to graze Bullocks in tracts of land consisting of Bagh Bonjah, (or dry gardens) Grass gardens, Cooltie gardens, and wastes. The Board observe that there is no

12 & 15 per cent for the 4 & 5 Talooks respectively.

Abstract in Final 2 & Main Cons 6 Oct 1854

Board para 10.

Abstract Statement of Collectors Letter to Board dated 15 June 54.

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no objection to these permissions having been granted to others than Landholders on full rents, provided they were found necessary after due enquiry. They will if it is presumed take measures to assure themselves that such enquiry has been made.

4. Deducting the 34138 Bullocks held on full rents to which permission of 12 to 15 per cent has been allowed as above stated, 2662 Bullocks remain of these,

Mr. Thomason's Circular that 1078 have received relief, 396 at the rate of one relief to 33/10 persons of their age & sex, whilst 685 have been restricted to 1/4 Rupee Punjab. No explanation is forthcoming as to how the remaining 289 have been disposed of; the Board suggest that the Lunatic corresponding the remainder may have fallen under other heads in Statistic tribute: grant to that during which the returns were drawn up

Garrett, end.

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Board's para 14.

The Board protest against Mr. Thomason's proposal, Mr. Thomason's measure of granting as much as 1/8 pension, only as far as 15 per cent having been sanctioned by Government. But they explain that Mr. Thomason is not wholly to blame, inasmuch as, when that Officer in his letter of 12th September 1854, circulated his intention of granting the 1/8 pensions they did not convey any specific veto in their reply

dated 19th Oct. 1854

reply; thereby afford-
-ing just grounds
for a supposition
on the Collector's part
that his proposal
had met with the
Board's approval.
Mr Thomas reports
that the 75 remission
has only been granted
in cases where
an absolute ne-
-cessity appeared
to exist. The total
extent of lands
that has been so
favoured, besides
the 890 mentioned
above, is 10248 Bullocks;
particulars of
the remaining three
reductions amount
to

Colr's para 5.

* para 4. B
Bagh Bonjeet — 4983
Grass Gardens — 835
New Cultivation — 853
Waste — 4071
Total B 10248

Colr's abstract No page 1.

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to a little above
Leaf or Earth of
Rupees (Rupees 50,243.10.0)
It was undoubted-
-ly an omission
on the part of
the Board to locally
examine the country
proposed by Mr
Thomas; but the
Government are not
disposed to withhold
their sanction, under
the explanation set
forth. Viz that
nothing would in-
-duce any one to
take on Cowle there
190 Bullocks which
period or full penalty
and that in the other
cases the remission
was absolutely necessary

Board's para 12

Answering

6. Adverting to the reductions of certain low assessed Parishes to Berwick apportionments, respecting which exception was called for in the Board's Proceedings of 12th June 1856 it appears with the requisite information contained in para 10 of the Collector's Report. The circumstances of the case were that certain lands in the Parish of Royal Saltoke cultivated with the mulberry plant, though usually Berwick, were formerly transferred to the head of Garden, on account of the high profit they were supposed to yield. The Collector stated that the risk and large outlay of raising a considerable mulberry Plantation and

Board para 7 B.

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and that the original imposition of Garden Jagir was improper, and had been erroneous view of the profits derivable; besides which the Crop was at that time taxed instead of the land, in violation of universally recognized principles. The Government agree with these views of the Collector and the Board and confirm Mr Thomas proceedings to Assessed the 486 Bullocks already abroaded to 7 parganas about 4466 Bullocks were reduced to 1st Class dry Cultivation in accordance with the instructions of Govern

Coll. Thr. abst. Mt
page 8.
Coll. Thr. letter of June
1857 para 7 & 8 p. 8

the

shows financial result
of these reductions is shown
to be a loss on the assessments
of £1,75,800. But, as much
as a large portion of this
sum was never collected,
the loss to Government is
far less than this nominal
amount, and the actual loss
by the reductions is still
further reduced by a subse-
quent increase of cultiva-
tion which already brings in
a revenue of Rupees 19,951.

The Collector should
have specified the demand
upon the cultivators for the
last Fusly, and, deducting
the proper proportion of
exemptions from that de-
mand, should have thereby

shown

Financial resu

shown the actual loss which
by date would have un-
dergone, had there been no
increase of cultivation in
the Fusly immediately succeed-
ing that on which the remis-
sions were given. By this
means alone can a true idea
be formed of the financial
result of an operation like
the one under notice.

The Government
have remarked that
Collectors frequently omit
to give the proportional
reduction on the cultivated
area, stating only the loss
on supposing the whole of
the Jeyaunt to be cultivated;
the Board will be good
enough to instruct those
Officers

officers to the effect that,
when proposing reductions
of assessments, the loss
of actually available profits
as well as of imaginary
profits, must be shewn before
it can be said that the proportion
of the reductions must
be given in which the
Appeals on the outturn
of area, and on the work-

4 Regarding partial
sanctions to the proceedings
of the Collector now re-
ported, the Government
have only to express a hope
that a similar irregularity
to that now remarked
upon, will not again
occur.

5 The Government
have

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have again to remind
Board that the consider-
able of papers on this
Office is considerably en-
cumbered by marginal
references to Paragraphs
being invariably given.

13 Mr Romaine's state-
ments would have been
more intelligible if heading
had been added to the
columns, shewing the deno-
mination of the items. This
can only be inferred on
the purdent occasion from
other Papers.

14 As the Board them-
selves remark, the delay
in the disposal of this
subject has been great,
both on the part of the
Collector,

Collector, who was more
than a year in replying
to the Board's Proceedings
of 13th June 1856, and on
that of the Board to whom
were nearly six months
in considering the Collec-
tors letter of 29th December
1855.

Encl to the Sec. of Rev.
with J Note Copy 23d

Revenue 1857 Sept.
Cons: 22d. Sept.

No 967

Extract Mins: of Cons:
of 22d September, 1857

No 41 & 42

Questions on the Reduction
of Gunboat establishment in the
District of Coimbatore