1D

Revenue Department

E.M.C. dated 6th February 1857

Back No. 1-2

Order No. 105 dated 28th Jan 1857

([illegible])

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் :

செப்பனிடுவதற்காக
எடுத்துக்கொள்ளப்பட்ட நாள் ஜூன் / 2006

செப்பனிட்டு முடித்த நாள் / 2006

சரிபார்க்கும்
முதல் மு.நி.பா.எ.
கையொப்பம்

சரிபார்க்கும்
2ம். நி.பா.எ.
கையொப்பம்

ஆராய்ச்சி
உதவியாளர்
கையொப்பம்

Fort Saint George, Revenue Consultation of 6th February 1857.

No. 1. Read the following *Extract from the Proceedings of the Board of Revenue; dated 27th November 1856, No. 3966.*

Read letter from the Collector of Cuddapah 16th September 1856,* reporting his proceedings in regard to lands not cultivated in consequence of burdensome rates of assessment.

** In Con. 27th November 1856.*

(Here enter No. 94.)

Resolved that the foregoing letter be submitted for the orders of the Right Honorable the Governor in Council.

2. The entire Ayacut of Government lands in Cuddapah is stated to be 38,93,584 acres, assessed at Rupees 43,43,216 of which 26,65,227 acres, bearing an assessment of Rupees 20,15,838, are waste. The proportion of waste on the whole Ayacut is 68 per cent, but it occurs chiefly in lands of red and mixed soils, of which about $\frac{9}{10}$ of the lands of the District are composed. Much of this land is of very inferior quality and not likely to be occupied unless at distant periods. Mr. Murray's enquiries, which form the subject of his present report, embrace only lands which have not been cultivated for more than ten years, in consequence of an excessive assessment, or from decayed irrigation, or deterioration of the lands themselves. Having completed this portion of the enquiry, Mr. Murray proposes to commence the investigation of lands waste within 10 years.

Waste.	*Per cent.*
Black lands, - -	15
Red and mixed Do., - -	75
Garden Do., - -	42

Para. 3.

3. Explanatory Statements, 1to 7, accompany the Collector's report, and the following is an Abstract of their contents.

		Extent of land.	Assessment after customary deductions of 25 and 33 per cent.	Revised Assessment.	Difference between Cols. 2 and 3.
		1	2	3	4
		Acres.	Rs.	Rs.	Rs.
1	Revision of dry, wet and Garden lands,	2,405	26,275	18,679	7,596
2	Wet lands now assessed as dry in consequence of decayed means of irrigation,	82	833	330	503
3	Land taken up on the customary remissions only, ...	1,322	4,389	4,389	...
4	Extra assessment on dry lands converted into wet.	2,143	1,300	10,209	8,909
	Total...	5,952	32,797	33,607	...

4. The particulars of the first of the foregoing items are shewn in Statements Nos. 1 to 4. In the dry lands the extent brought under revision does not exceed 424 acres, and the amount now fixed as the demand is about 20½ per cent. below the ordinary assessment, or assessment after the usual deduction of 25 per cent. The average revised rate per acre compared with the original survey average rate and the average ordinary rate, is as shewn in the margin. The new rates range from 6 Rupees to 1 Rupee and are 14 in number.

1st Item.

Statement No. 1.

Ordinary Assessment,	*Rs.*	1,121
Assessment now fixed,	,,	889

Average rate per Acre.

	Rs.	*A.*	*P.*
Survey,............	3	8	4
Ordinary,..........	2	10	3
Revised,...........	2	1	7

5. The extent of wet lands* which have fallen under enquiry on this occasion is 1981 acres, with a demand, after usual remissions, of Rupees 25,154; the newly fixed assessment amounts to Rupees 17,789, being a reduction of 29½ per cent on that demand. These lands are arranged under three classes, according to their irrigation, as tanks, channels and wells, lands

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* NOTE.—The term wet is retained, but irrigated is the more appropriate word. It includes both paddy and garden lands watered from Government sources.

under wells receiving a larger measure of indulgence than those under the other two descriptions of irrigation. The former and present average rates per acre are as follows :

	Survey.			Ordinary or leviable.			Revised.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Lands under Tanks,...............	16	8	7	12	6	6	8	14	5
Do. Channels,..................	16	15	2	12	11	3	9	...	4
Do. Wells,.....................	19	...	3	13	4	1	9	1	6

The tax under well irrigation is thus brought nearly to an equality with that of the other two kinds ; but as wells, besides an outlay at first, sometimes very large, must be kept in repair by the owners themselves and a constant expense is incurred in working them, it seems doubtful whether sufficient encouragement is held out by the new rates for the extension of this description of cultivation. The question generally of well cultivation in all Districts was fully discussed in the papers noted in the margin,* and the conclusions then drawn were that the average profit from well lands had been much overestimated and that private out-lay on that description of irrigation ought not to be followed by the imposition of an additional cess. The average rate now fixed by Mr. Murray for well lands, exceeds the assessment fixed for wet lands ; and it is not likely therefore that the cultivation of lands under such circumstances will be permanently maintained, particularly as the Ryots of Cuddapah have long enjoyed the privilege of exemption from extra assessment on the conversion of their dry lands to garden by means of wells. Mr. Murray is requested to report further on this point.

* *To Government 20th January* 1851.
From Do. 21st Oct. 1851, *No.* 1040.

6. The results in the two descriptions of lands, irrigated and unirrigated, as above noticed, are exhibited at one glance in the following Tabular Statement, in comparison with the former assessment.

	Items.	No. of fields.	Extent.	Assessment. Survey Assessment.	Assessment. Leviable Assessment after deducting established remissions.	Assessment. Assessment now fixed.	Difference between columns 5 and 6. Amount.	Difference between columns 5 and 6. Per centage.			Average Asst. per acre. Survey Assessment.			Average Asst. per acre. Leviable Assessment after deducting established remissions.			Average Asst. per acre. Assessment now fixed.		
	1	2	3	4	5	6	7	8			9			10			11		
			Acres	Rs.	Rs.	Rs.	Rs.	R	A	P	R	A	P	R	A	P	R	A	P
1	Dry............	89	424	1,494	1,121	819	231	20	9	8	3	8	4	2	10	3	2	1	7
2	Lands under tanks.........	1,439	999	16,523	12,393	8,892	3,501	28	4	...	16	8	7	12	6	6	8	14	5
3	Do. under channels.	658	468	7,931	5,948	4,223	1,725	29	...	...	16	15	2	12	11	3	9	...	4
4	Do. under wells......	440	514	9,774	6,813	4,674	2,139	31	6	4	19	...	3	13	4	1	9	1	6
	Total...	2,532	1,981	34,228	25,154	17,789	7,365	29	4	5	17	4	6	12	11	9	8	15	8
	Grand total...	2,621	2,405	35,722	26,275	18,679	7,596	28	14	7	14	13	7	10	14	10	7	12	3

7. The pressure of a burdensome assessment has been removed, but the defect of having many rates, though in some degree corrected, has been retained. Mr. Murray will consider whether the revised rates may not be further simplified and whether a scale of rates may not be introduced to apply to all lands the assessment of which requires revision. The rates as per survey and as now fixed are as follows.

	Survey rates. Maximum.			Survey rates. Minimum.			Survey rates. No. of rates.	Rates now fixed. Maximum.			Rates now fixed. Minimum.			Rates now fixed. No. of rates.
	Rs.	A	P	Rs.	A	P		Rs.	A	P	Rs.	A	P	
Dry lands............	10	3	4	1	12	...	23	6	...	...	1	...	...	14
Lands under tanks...	35	...	...	5	13	4	44	18	...	...	3	...	...	29
,, ,, channels	35	...	...	4	6	...	40	18	...	...	3	...	...	30
,, ,, wells....	40	13	4	6	9	...	33	18	...	...	3	8	...	26

2d Item.

Statement No. 6.

8. The irrigated land now brought under unirrigated rates of assessment in consequence of decayed irrigation consists of 82 acres and is found under the three descriptions of irrigation, viz. Tanks 32 acres, Channels 13 acres, and Wells 36 acres. The former and present aggregate assessment of these lands is

	Rupees.
Survey..	1143
Ordinary..	833
According to the new rates..........................	330

Though now assessed as unirrigated land, it is seen that about 18 Acres is to bear a rate of Rupees 7-8 per acre, which is Rs. 1-8 in excess of the highest revised unirrigated rate newly introduced in the case of dry lands as already shewn. Mr. Murray does not explain why this high rate has been adopted. The land, he states, is now " dependent on rains alone." Indigo, it appears, is some times grown on it, which though remunerative in the present state of the market, does not justify a departure from the rule which requires that the assessment of the land shall be fixed with reference to its quality irrespective of the product that may be grown. Mr. Murray will state fully his reasons for fixing so high a rate as Rupees 7-8 per acre in the cases noticed. The reduction made in that portion of these lands, which formerly enjoyed irrigation under wells, seems fair, the highest new rate not being more than Rupees 3 per acre.

3d Item.

Statement No. 7.

9. In the third case, which comprizes 1,322 acres, there is no modification of the former assesment, the ryots having consented to cultivate the land with the customary remission of 25 and 33 per-cent only. Of the entire extent, 792 acres is dry land, 120 acres wet, and the remainder or 410 acres is garden. The Statement No. 7 in elucidation of this item, does not shew the nature of the irrigation for the wet and garden lands, as regards that portion of the latter however, which is under wells there is probably a considerable disparity between its assessment and that of dry lands ; but as special reasons, such as excessive rates or decayed irrigation, are not presented for a reduction of the existing leviable demand, the course adopted by Mr. Murray of not allowing to those lands an indulgence which is not accorded to the old well lands generally of the District, may be proper. The Board would however wish for further information on this point. The extent of land irrigated by wells should be stated, and whether the assessment, subject to the customary remission only, is such as to ensure the permanent occupation of the land.

	Rs.	A.	P.
Dry average per Acre -	2	2	0
Garden Do. Do. -	10	4	0

4th Item.

10. The fourth case is that of the extra cess imposed on certain unirrigated lands to be classed in future as irrigated. The extent of these lands is 2,143 acres, the assessment, after the remissions of ¼ being Rupees 1,300, which is rather less than 10 annas per acre. The newly fixed water rates are 13 in number and range from Rupees 10-8 to Rupees 3 per acre. Those rates are stated to be rather below the existing wet rates of the several villages concerned. They may be fair, but the explanation afforded by Mr. Murray does not establish this point. In fixing them it seems

that "the expense likely to be incurred in levelling and improving the land, rendering it fit for wet cultivation" received consideration; but this would constitute a reason for not enforcing the full assessment at once and not one for fixing it at a standard below that of lands of similar quality. Mr. Murray may mean that the ryots will be put to constantly recurring changes in consequence of the conversion of these lands from dry to wet; but this should have been explicitly stated, and Mr. Murray will now be pleased to afford further explanation on the subject.

11. The modification of the existing assessment in the four cases noticed above will bring an accession of Rupees 33,606 to the Revenue. The revision was partly made in Fusly 1264 (1854-55) but for the most part in Fusly 1265 (1855-56) both years were marked by a want of rain, but under ordinary circumstances the Collector considers that this additional revenue will be punctually collected.

Para. 15.

12. In para. 13 reference is made to certain tracts extending in some cases to 1000 acres on which a very low assessment was placed at the survey, which Mr. Murray thinks should be raised. The Board are not led to infer that any portion of this land has been occupied; but before passing orders on the subject, they would wish to have more information before them. The particulars of a few of these tracts should be stated, their extent, survey assessment and what is considered a fair tax with reference to other lands of similar quality in the neighbourhood, being specified. The probability or otherwise of these lands being occupied should also be stated. The following Abstract Statement shews the rates for waste in comparison with those of cultivated lands for some of the talooks, as extracted from Statement No. 5, which accompanied the letter from the Collector under consideration.

	Cultivation in Fusly 1264 (1854-55.)				Waste.			
	Assessment.	Average per acre.			Assessment.	Average per acre.		
	Rs.	Rs.	A	P	Rs.	Rs.	A	P
Cumbum,	75,387	1	2	11	1,12,619	...	8	5
Doopaud,	62,070	...	12	7	2,68,424	...	9	1
Budwail,	37,461	...	14	...	1,21,774	...	7	11
Chitwail,	23,944	...	14	4	1,04,634	...	8	...
Sidhout,	37,831	2	2	5	81,261	...	9	6
Goorumcondah,	57,573	...	13	8	98,099	...	6	4
Poolivendlah,	1,30,763	...	10	8	1,18,684	...	6	8
Roychooty,	63,326	...	10	11	99,862	...	6	5

13. Mr. Murray will be pleased to furnish the information called for in the preceding paras. at an early date. In regard to waste of less than 10 years standing, the causes of the land not being cultivated should be carefully ascertained, whether arising from defects of assessment, or other circumstances.

(A true Extract.)
(Signed) J. D. SIM, *Acting Secretary.*

No. 2.

ORDER THEREON, *No.* 105; *dated 28th January* 1857.

The Board of Revenue submit a letter from the Collector of Cuddapah reporting the measures which he has taken in pursuance of the order of Government of 10th July 1854, in regard to affording immediate relief to overtaxed lands. Mr. Murray states that the rates of the District are generally moderate, but that in particular cases some relief is required; and he details the plan which he has followed for ascertaining such cases.

2. This was to take lands waste above ten years, and make enquiry as to the cause; and when this appeared to be a high rate of assessment, liability to flood, deterioration of the soil, or bad condition of the irrigation works on which the lands are dependent, he granted remission of half the Tarum rate of assessment instead of only the usual permanent remission, which is generally one fourth, and one third on lands watered by wells. The particulars of the land thus treated are shewn in a small statement in para. 6 of the Collector's letter. The extent was 424 acres of dry; and 1981 acres of wet; the present payable assessment of the whole is Rupees 26,275, which is reduced by the Collector's new arrangement to Rupees 18,678, being a reduction of 7,597 Rupees. The actual net remission amounts to something more than one third of the leviable assessment. This however was not the rate observed in every case, but more or less was remitted according to the circumstances of the land. The new rate is fixed in terms of rupees and annas instead of Cantaroy pagodas and fanams, and the remission usually allowed in the district is to be withheld from these lands.

10th July 1854, No. 206 para. 15.

3. The cases in which Collectors were empowered in the order quoted by Mr. Murray to reduce the demand without reference to Government were simply those in which it might be clearly shewn, that "the excessive pressure of the assessment had tended to keep valuable lands permanently out of cultivation." This was designed to apply to individual cases of a marked character, each to be dealt with on its own merits; and Mr. Murray has somewhat gone beyond the intention in making the order the basis of a general measure. The whole amount of the proposed reductions is not large, and much care appears to have been exerted in the enquiry. The Collector's proceedings therefore are confirmed; the Government also authorize him to continue the enquiry as respects lands uncultivated since ten years before Fusly 1264, but on the distinct condition that remission is only to be given when it is clearly apparent that the cause of the land being waste is an excessive assessment. It also appears to Government that the better course will be instead of giving reduction in the mode adopted by the Collector, to place the land in one of the lower classes already existing in the village; and the proposed reduction should be submitted for the approval of the Board of Revenue before being carried into effect. The Governor in Council does not think it expedient to authorize the extension of the Proceedings to lands waste for a shorter period than that above specified.

4. With regard to the substitution of Rupees for Pagodas, and the discontinuance of the usual remissions in the case of the lands brought under reduction, the Government fear confusion from the mixture of denominations and systems in the same villages; and they much doubt the expediency as well as the utility of a new system of rates for the lands included in the reductions, as advocated by the Board in para. 7 of their Proceedings, while the other rates of the District remain undisturbed.

5. Statement 6 gives the deductions made in the rates on wet lands on account of the decay of the irrigation works on which they had been dependent on their being transferred to the head of dry land. In the Collector's letter, para. 11, it is stated that the ruined works cannot be restored. This being the case, the reductions are approved; the rates also appear to have been well considered. A small part of the land however is rated high for unirrigated land, as the Board remarks. The Board will ascertain whether the Collector has satisfied himself that there is a reasonable certainty that at this rate the land will be permanently cultivated.

6. Statement No. 7 gives a detail of some waste lands taken up by the ryots on the usual terms. This need not however have been included in the report.

7. Adverting to the remarks of the Board in para. 5 of their proceedings, wherein they question whether sufficient encouragement is held out by the new rates proposed by the Collector for well cultivation, the Government would observe that he has probably ascertained that those rates will not be exorbitant for the well lands operated on. The circumstance remarked by the Board, that the average reduced assessment on these lands slightly exceeds that on the lands under tanks and channels, does not necessarily prove that the former are more heavily taxed than the latter, as it may be that the well lands brought under the reductions are of superior quality to the other.

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

[illegible]

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Revenue Department

No 1 Read the Procy ~~1-3966~~

Extract from the Proceedings of the Board of Revenue dated 27th November 1858.

In Cns 27th November 1858.

Read letter from the Collector of Cuddapah 16th September 1858, reporting his proceedings in regard to lands not cultivated in consequence of burdensome rates of Assessment.

(Here enter No. 94)

Resolved that the foregoing letter be submitted for the orders of the Right Honorable the Governor in Council.

2. The entire Ayacut of Government lands in Cuddapah is stated to be 3893584 Acres, assessed at Rupees 4343211 of which 2665227 Acres, bearing an Assessment of Rupees 2015338, are waste. The proportion of waste on the whole Ayacut is 68 per cent, but it occurs chiefly in lands of red and mixed soils, of which about 9/10ths of the lands of the District are composed. Much of this land is of very inferior quality

Waste.	Per cent.
Black lands.	15.
Red & mixed do.	75.
Garden do.	42.

3/132
44

quality and not likely to be occupied unless at distant periods. Mr Murray's enquiries, which form the subject of his present report, embrace only lands which have not been cultivated for more than 10 years, in consequence of an excessive assessment, or from decayed irrigation, or deterioration of the lands themselves. Having completed this portion of the enquiry, Mr Murray proposes to commence the investigation of lands waste within 10 years.

Para 3.

3. Explanatory Statements, 1 to 7, accompany the Collector's report, and the following is an Abstract of their contents.

	Extent of Land. 1 Acres.	Assessment after customary deductions of 25 and 33 per cent. 2 Rs.	Revised Assessment. 3 Rs.	Difference between Col. 2 and 3. 4 Rs.
1 Revision of Dry, Wet and Garden lands	2405	26275.	18679	7596
2 Wet lands now assessed as dry in consequence of decayed means of irrigation	82	833	330	503
3 Land taken up on the customary remissions only	1322	4389	4389	"
4 Extra Assessment on dry lands converted into Wet	2143	1300	10209	8909
Total	5952	32797	33607	"

1st Item.

4. The particulars of the first of the foregoing items are shewn in Statements No. 1 to 4. In the Dry lands the extent brought under revision does not exceed 424 Acres, and the amount now fixed as the Demand is about 20½ per cent below the ordinary Assessment, or assessment after the usual deduction of 25 per cent. The average revised rate per acre compared with the original Survey average rate and the average ordinary rate, is as shewn in the Margin. The new rates range from 6 Rupees to 1 Rupee and are 12 in number.

Statement No. 1.

	Rs
Ordinary Assessment	1121.
Assessment now fixed	889.

Average rate per acre.	Rs.	a.	p.
Survey	3.	8.	4.
Ordinary	2.	10.	3.
Revised	2.	1.	7.

5. The extent of Wet lands which have fallen under enquiry on this occasion is 1981 Acres with a Demand after usual remissions, of Rupees 25154. The newly fixed assessment amounts to Rupees 17789, being a reduction of 29½ per cent on that Demand. These lands are arranged under three classes, according to their irrigation, as Tank, Channel, and Wells, lands under Wells receiving a

Note. The term Wet is retained, but irrigated is the more appropriate word. It includes both Paddy and Garden lands watered from Government sources.

	Acr.	Dd	Ofs. new
Tanks	999	12393	8,892
Ch.	407¾	5,948	4,223
Wells	574½	6,813	4,674
	1981	25,154	17,789

25154
17789
25154)736500(29⅓
503 08
233420
226386
7034
25154

a larger measure of indulgence than those under the other two descriptions of irrigation. The former and present average rates per Acre are as follows:

	Survey	Ordinary or leviable	Revised
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Lands under Tanks.	16 8 7	12 6 6	8 14 5
Do. Channels	16 15 2	12 11 3	9 " 4
Do. Wells.	19 " 3	13 4 1	9 1 6

The tax under Well irrigation is thus brought nearly to an equality with that of the other two kinds, but as wells, besides an outlay at first, sometimes very large, must be kept in repair by the owners themselves and a constant expense is incurred in working them, it seems doubtful whether sufficient encouragement is held out by the new rates for the extension of this description of Cultivation. The question generally of Well cultivation in all Districts was fully discussed in the papers noted in the margin, and the

To Govt. 28th Jany. 1851
From Do. 21st Oct. 1851.
No. 1040.

the conclusions then drawn were that the average profit from well lands had been much over-estimated and that private outlay on that description of irrigation ought not to be followed by the imposition of an additional cess. The average rate now fixed by Mr. Murray for well lands, exceeds the assessment fixed for wet lands, and it is not likely therefore that the cultivation of lands under such circumstances will be permanently maintained, particularly as the Ryots of Cuddapah have long enjoyed the privilege of exemption from extra assessment on the conversion of their dry lands to Garden by means of Wells. Mr. Murray is requested to report further on this point.

6. The results in the two descriptions of lands, irrigated and unirrigated, as above noticed, are exhibited at one glance in the following tabular Statement, in comparison with the former Assessment.

Items

	Items.	No of Fields	Extent	Survey Assessment	Leviable assessment after deducting extra remissions	Assessment now fixed	Difference between Cols 5 & 6 Amount	Percentage	Average assessment per Acre: Survey Assessment	Leviable assessment after deducting extra & additional remissions	Assessment now fixed
		2	3	4	5	6	7	8	9	10	11
			Acres	Rs	Rs	Rs	Rs	Rs a p	Rs a p	Rs a p	Rs a p
1	Dry	89	424	1194	1121	819	231	20 9 8	3 3 4	2 10 3	2 1 7
2	Lands under tanks	1439	999	16523	12393	8892	3501	28 4 ..	16 8 7	12 6 6	8 14 5
3	Do under Channels	653	468	7931	5948	4223	1725	29	16 15 2	12 11 3	9 .. 4
4	Do under Wells	440	514	9774	6813	4674	2139	31 6 4	19 .. 3	13 4 1	9 4 6
	Total	2532	1981	34228	25154	17789	7365	29 1 5	17 4 6	12 11 9	8 15 8
1	Grand Total	2621 ½	2405 ½	35722 3	26275 3	18670	7596 ½	28 14 7	14 13 7	10 14 10	7 12 3 1 1

4- The pressure of a burdensome assessment has been removed, but the defect of having many rates, though in some degree corrected, has been retained. Mr Murray will consider whether the revised rates may not be further simplified and whether a scale of rates may not be introduced to apply to all lands the assessment of which requires revision. The rates as per Survey and as now fixed are as follows-

	Survey rates Maximum	Survey rates Minimum	Survey rates No of rates	Rates now fixed Maximum	Rates now fixed Minimum	Rates now fixed No of rates
	Rs a p	Rs a p		Rs a p	Rs a p	
Dry lands	10 3 4	1 12 ..	23	6	1	14
Lands under Tanks	35	5 13 4	44	18	3	29
Do Channels	35	4 6 ..	40	18	3	30
Do Wells	13 13 [illegible]	[illegible]	33 4	18 [illegible] 1	3 8 1	26 4

2. Item. 8. The irrigated land now brought under unirrigated rates of assessment in consequence of decayed irrigation consists of 82 Acres and is found under the three descriptions of irrigation viz. Tanks 32 acres, Channels 13 Acres and Wells 36 Acres. The former and present aggregate assessment of these lands is.

Statement No 6.

Survey --- Rs 1113

Ordinary --- 833.

According to the new rates. 330-

Though now assessed as unirrigated land, it is seen that about 18 Acres is to bear a rate of Rupees 7-8 per Acre which is Rs 1-8 in excess of the highest revised unirrigated rate newly introduced in the case of dry lands as already shewn- Mr Murray does not explain why this high rate has been adopted. The land he states is now "dependent on rains alone"- Indigo, it appears, is sometimes grown on it, which though remunerative in the present state of the market does not justify a departure from the rule which requires that the assessment of the land shall be fixed with reference to its quality irrespective of the product that may be grown. Mr Murray will state fully his reasons for fixing so high a rate as Rupees 7-8 per Acre in the cases noticed. The reduction made in that portion of these lands, which formerly enjoyed irrigation under wells, seems fair, the highest new rate not being more than Rupees 3 per Acre.

3rd Item.

Statement No.

9. In the third case, which comprizes 1322 Acres, there is no modification of the former assessment, the Ryots having consented to cultivate the land with the customary remissions of 25 and 33 per cent only. Of the entire extent, 792 Acres is Dry land, 120 Acres wet, and the remainder or 410 Acres is Garden. The Statement No 7 in elucidation of this item, does not shew the nature of the irrigation for the Wet and Garden lands. As regards that portion of the latter however, which is under Wells, there is probably a considerable disparity between its assessment and that of dry lands, but as special reasons, such as excessive rates or decayed irrigation, are not presented for a reduction of the existing leviable demand, the course adopted by Mr Murray of not allowing to those lands an indulgence which is not accorded to the old well lands generally of the District, may be proper. The Board would however wish for further information on this point. The extent of land irrigated by Wells should be stated, and whether the assessment, subject to the customary remission only, is such as to ensure the permanent occupation of the land.

	R a P
Dry average per acre	2-2-"
Garden do do	10-4-"

4th Item.

10. The fourth case is that of the extra cess imposed on certain unirrigated lands to be classed in future as irrigated. The extent of these lands is 2143 Acres. the assessment, after the remissions of 1/4, being Rupees 1300, which is rather less than 10 Annas per Acre. The newly fixed water rates are 13 in number

and range from Rupees 10.8. to Rupees 3 per Acre. Those rates are stated to be rather below the existing wet rates of the several Villages concerned. They may be fair, but the explanation afforded by Mr Murray does not establish this point. In fixing them it seems that "the expense likely to be incurred in levelling and improving the land, rendering it fit for wet cultivation" received consideration, but this would constitute a reason for not enforcing the full assessment at once and not one for fixing it at a standard below that of lands of similar quality. Mr Murray may mean that the Ryots will be put to constantly recurring charges in consequence of the conversion of these lands from Dry to Wet, but this should have been explicitly stated, and Mr Murray will now be pleased to afford further explanation on the subject.

11. The modification of the existing assessment in the four cases noticed above will bring an accession of Rupees 33,600 to the Revenue. The revision was partly made in Fusly $\frac{1264}{1854-55}$ but for the most part in Fusly $\frac{1265}{1855-56}$ both years were marked by a want of rain, but under ordinary circumstances the Collector considers that this additional Revenue will be punctually collected. Para 15.

12. In para 13 reference is made to certain tracts extending in some cases to 1000 Acres on which a very low assessment was placed at the Survey, which Mr Murray thinks should be raised. The Board are not led to infer that any portion of this land has been occupied, but before passing orders on the subject, they would wish to have more information before them. The particulars of a few of these tracts should be stated, their extent, Survey assessment and what is considered a fair tax with reference to other lands of similar quality in the neighbourhood being specified. The probability or otherwise of these lands being occupied

should also be stated. The following Abstract Statement shews the rates for Waste in comparison with those of cultivated lands for some of the Talooks, as extracted from Statement No. 5, which accompanied the letter from the Collector under consideration.

	Cultivation in Fusly 1264. 1854-55.				Waste.			
	Assessment	Average per Acre.			Assessment	Average per Acre.		
	Rs	Rs	a	p	Rs	Rs	a	p
Cumbum	75,387	1	2	11	1,12,619	"	8	5
Doopaud	62,070	"	12	7	2,68,424	"	9	1
Budwail	37,461	"	14	"	1,21,774	"	7	11
Chitwail	23,944	"	14	4	1,04,634	"	8	"
Sidhout	37,831	2	2	5	81,261	"	9	6
Gorrumconidah	57,573	"	13	8	98,099	"	6	4
Poolivendlah	1,30,763	"	10	8	1,18,634	"	6	8
Roychooty	63,326	"	10	11	99,862	"	6	5

13. Mr. Murray will be pleased to furnish the information called for in the preceding paras at an early date. In regard to Waste of less than 10 years standing, the causes of the land not being cultivated should be carefully ascertained, whether arising from

from defects of assessment, or other circumstances.

(A true Extract)

(Sd) J. D. Sim
Ag Secretary.

To
The Secretary to Government
Revenue Department.

Compd.
W. Newbigging

Do. Cons. 11 July /54 No. 7 to 13
" — 21 Octr. /51 — " 21 to 25

Revenue 1856 Depart.
Do. to Cons 6th February /57.
No. 1437

Extract from the Proceedings of the Board of Revenue

Dated 27th } November 1856.
Recd. 29 }

No. 3466

With 8 Enclosures
Returned
L. E. No. 105 - 28th January
H. E. M.

Submitting a letter from the Collector of Cuddapah with the Board's review of the proceedings therein reported in regard to lands not cultivated in consequence of the heavy rates of assessment.

No. 1.

C 10th Jany. R 24th

Revenue Dep^t.

No. 145

Extract from the Minutes of Consultation
Under date the 28th January 1857

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

(Here enter 27. November 1856 No. 3966)

A

The Board of Revenue submit a letter from the Collector of Cuddapah reporting the measures which he has taken in pursuance of the orders of Government of July 1854, in regard to affording immediate relief to overtaxed lands.

Mr Murray states that the rates of the District are generally moderate, but that in particular cases some relief is required; and he details the plan which he has followed for ascertaining such cases.

2 This was to take lands waste above ten years, and make enquiry as to the cause; and when this appeared to be a high rate of assessment, liability to floods, deterioration of the soil, or bad condition of the irrigation works on which the lands are dependent, he granted remission of half the Tarum rate of assessment instead of only the

usual

usual permanent remission, which is generally one fourth, and one third on lands watered by wells. The particulars of the land thus treated ~~is~~ are shewn in a small statement in Para 6 of the Collector's letter. The extent was 424 acres of dry, and 1981 acres of wet; the present payable assessment of the whole is Rupees 26,275, which is reduced by the Collector's new arrangement to Rupees 18,678, being a reduction of 7,597 Rupees. The actual net remission amounts to something more than one third of the leviable assessme

This however was not the rate observed in every case, but more or less was remitted according to the circumstances of the land. The new rate is fixed in terms of rupees and annas instead of Canteroy pagodas & fanams, ~~and pagodas~~ and the remission usually allowed in the District is to be withheld from these lands.

2. The cases in which Collectors were empowered in the order quoted by Mr. Murray to reduce the demand without reference to Govt. were simply those in which it might be clearly

10. July 1854 No 206 Para 15.

clearly shewn that "the excessive pressure of the assessment had tended to keep valuable lands permanently out of cultivation". This was designed to apply to individual cases of a marked character, each to be dealt with on its own merits; and Mr. Murray has somewhat gone beyond the intention in making the order the basis of a general measure. The whole amount of the proposed reductions is not large, and much care appears to have been exerted in the enquiry. The Collector's proceedings therefore are confirmed; the Govt. also authorize him to continue the enquiry as respects lands uncultivated since ten years before Fusly 1264, but on the distinct condition that remission is only to be given when it is clearly apparent that the cause of the land being waste is an excessive assessment. It also appears to Government that the better course will be instead of giving reduction in the mode adopted by the Collector, to place the land in one of the lower classes already existing in the Village; and the proposed reductions should be submitted for the approval of the Board of Revenue before being carried into effect. The Governor in Council does not think it expedient to authorize the extension of the proceedings to lands waste for a shorter period than that above specified.

4 With regard to the substitution of Rupees for Pagodas, and the discontinuance of the usual remission in the case of the lands brought under reduction, the Government fear confusion from the mixture of denominations and systems in the same Villages; and

they much doubt the expediency as well as the utility of a new system of rates for the lands included in the reductions, as advocated by the Board in para 7 of their Proceedings, while the other rates of the District remain undisturbed.

5. Statement 6 gives the deductions made in the rates on wet lands on account of the decay of the irrigation works on which they had been dependent on their being transferred to the head of dry land. In the Collector's letter, para 11, it is stated that the ruined works

cannot

cannot be restored. This being the case, the reductions are approved; the rates also appear to have been well considered. A small part of the land however is rated high for unirrigated land, as the Board remark. The Board will ascertain whether the Collector has satisfied himself that there is a reasonable certainty that at this rate the land will be permanently cultivated.

6. Statement No 7 gives a detail of some waste lands taken up by the ryots on the usual terms. This need not however

have been included in the report.

7. Adverting to the remarks of the Board in para 5 of their proceedings, wherein they question whether sufficient encouragement is held out by the new rates proposed by the Collector for well cultivation, the Government would observe that he has probably ascertained that those rates will not be exorbitant for the well lands operated on. The circumstance remarked by the Board, that the average reduced assessment on these lands slightly exceeds that on the lands under tanks and channels, does not necessarily prove that the former are more heavily taxed than the latter, as it may be that the well lands brought under the reductions are of superior quality to the other.

3 Copies to the Bd. of Rev.
with 8 Rev. Extr. Disp. 29

[illegible] /4 [illegible]
[illegible] /57 – 21 C 25

Revenue 1857 Dept.
Do. to Cons 6th February

No. 105

Extract Mins of Cons:
Dd 28th January/57

22 2/57

Passing orders on the measures taken by the Collr of Cuddapah in pursuance of the order of Govt. of 10th July/54 in regard to affording immediate relief to overtaxed lands. –

No 152

C 10th Jany: R 24th