

Revenue Department

L. B. No 268 of 1-3-1858

Book No 5-6-57

Diary 2-3-1858

23 Feb

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Fort Saint George, Revenue Consultation of 2d March 1858.

No. 56. Read the following Extract from the Proceedings of the Board of Revenue ; dated 7th January 1858, No. 103.

* *In Consultation 7th January 1858.* Read letter from the Acting Collector of Tanjore, dated 24th November 1857,* proposing, as required, a modification in the manner of assessing extra cultivation in the Oolungoo villages.

(Here enter No. 177.)

+ *In Consultation 7th January 1858.* Read letter from the Acting Collector of Tanjore dated 1st December 1857, reporting on certain modifications in the cultivation rules, desired by Government in Extract Minutes Consultation 11th June 1857, No. 576† Revenue Department.

(Here enter No. 183.)

‡ *From Collector 13th February, in Consultation 10th May 1855.*

Board's Proceedings 10th May 1855, No. 1176.

Board's Proceedings 29th August 1856.

Do. do. 1st September 1856.

Pagodas and Brahmins, and the imposition of a fixed water rate or Teerwa Jasty, on Poonjah land converted into Nunjah.

In Consultation 10th May 1855, para. 10.

§ *The Motta fysil or gross rented, villages are under the same rule.*

2. In his report of 13th February 1855 Mr. Forbes drew attention to the disadvantage under which the Oolungoo villages§ laboured in regard to the cultivation of Turrus or waste land in excess of the Oolungoo dittum,

all such extra cultivation being assessed, at the village average, without reference to the value of the land itself; whereas in the 'Field assessed' or 'Turrus Fysil' villages, the Shaikal or cultivated land was taxed according to its productive powers, and any extra waste brought under the plough is assessed at the rate of the Shaikal in its vicinity. The consequence being, that as the land which was waste when the Oolungoo dittum was made, was probably below the average value, it is made in the Oolungoo villages to pay more than its fair assessment. In para. 24 of the same report, Mr. Forbes gave it as his opinion that for all cultivation of Turrus land beyond the extent that may be required to make up the Oolungoo dittum, the Meerassidars should of course pay, but no particular rate was proposed by him.

3. The Government in advertent to this subject expressed a wish that the existing practice might be modified, and some means suggested whereby without departing from the principles of the Oolungoo settlement, the demand on the newly reclaimed land might be fixed with reference to its actual capabilities, and facilities for irrigation.

4. The Acting Collector Mr. Phillips, in the first of the communications noted at the head of these Proceedings, is of opinion that this question has been virtually decided by the orders of Government as to lands included in the dittum but *relinquished*. In this case the Government decided|| that *teerwa* should be remitted on them to the extent of *half the average rate* of the village. The Extract Minutes Consultation to which Mr. Phillips alludes, is that to

* செப்பனிருபவர் பெயர் *

* செப்பனிருவதற்காக எடுத்த *
கொள்எப்பட்ட நாள் 21/8 *

* செப்பனிரு முடித்த நாள் 4/8 *

* சரபார்க்கு முடிவாகி *
மு. ந. பத. கொள்எப்பட்ட நாள் 10/8 *
கையொப்பம் கையொப்பம் *

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which the second of the letters at the head of these Proceedings has reference, and which reviewed the Proceedings of the Board of Revenue of 29th August and 1st September 1856 on the revision of assessment in Tanjore; it will be necessary therefore to revert to this.

5. In his letters of 12th February 1855* and of 16th May 1855, Mr. Forbes noticed† the rule existing in Oolungoo and also in 'Gross settled' villages, and those 'rented for one year,' of adding *permanently* to the dittum all extra cultivation, and of never deducting land left waste from being unfit for cultivation. When extra land was taken up, it was permanently assessed at the *average village rate* (as shewn in para. 2 of these Proceedings) and it was supposed that if a deduction were made for land thrown out of the dittum as waste a similar permanent reduction would have to be made, and this had hitherto been objected to on the ground that a reduction on useless land left waste at the average rate of the village, would be too great a remission, such land being probably the worst in the vil.

Para. 39.
In Consultation 23rd April 1855.

Mr. Forbes proposed in his letter of 12th February 55, that on land included in the Oolungoo dittum but thrown up as unfit for cultivation, a demand should be made of half the average village rate of assessment; this the Board in their Proceedings of 29th August 1856,‡ recommended, and it was sanctioned by Government in Extract Minutes Consultation 11th June 1857.

‡ Paras. 57, 58, 59.

Para. 25.

6. The rate sanctioned for deduction on land *relinquished* being 50 per cent. of the average rate of the village, Mr. Phillips§ is of opinion that when extra land is *reclaimed*, the additional assessment should be at the same rate; or if considered "too low for land which may not be altogether unfit for cultivation," at 75 per cent. the average rate. A different mode of assessment on extra waste, would he conceives "involve a departure from the principles of the Oolungoo, and disturb the integrity of the same."

7. It appears to the Board that there is a valid distinction as to the probable value of land given up as being *unfit* for cultivation, and land taken up as (it may be assumed) fit for cultivation, and they would therefore recommend that such land when taken up in future, should be subjected to an assessment of 75 per cent. instead of the whole average village rate.

8. The Board will now proceed to notice the second letter at the head of these Proceedings.

9. The Acting Collector reports|| that the concessions authorized by Government in Extract Minutes Consultation 11th June 1857, have been embodied in printed Notifications, and duly promulgated:—that as cases arise, of evidence of villages having been originally too highly assessed, advantage will be taken of the permission granted in the Extract Minutes Consultation above referred to, the details being previously laid before the Board and that the subject of the reform of the Police as directed by Government, shall receive his early attention.

10. The Board in their Proceedings of 29th August 1856 explained that Sotuntrums for the support of the Pagodas were collected from the people by Government out of which the expenses of the Pagodas were defrayed. A certain standard amount was fixed as the maximum to be paid yearly to the Pagodas, and the surplus carried to the credit of Government. They recommended the abolition of this tax, but remarked at the same time, that for more than 50 years the Pagodas had been receiving the Government share of the collection and in now

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leaving the people to make their own donations "consideration will be requisite as to the best mode of making up to the institution, the loss of the Government share."

* Extract Minutes Consultation 11th June 1857 para. 14.
In Consultation 7th January 1858.

In Dy. Cons. 23d April 1855.
From para. 21 of the Collectors letter of 12th February 1855 it appears that this was the fixed amount sanctioned in 1852, and that the total Sotuntrum collections from the people amounted to about 3,500 Rupees a year more, which was brought to the credit of Government.

In Cons. 13th August 1856.
In the Board's Proceedings 29th August 1856 para. 23, they state that the sum sacrificed by Government would be about 11,700 Rupees or half of the entire collections. This is explained by Mr. Forbes in paras. 4 and 7 of his letter of 16th May 1855.

11. The Government* in reply, were of opinion that "a sum of money should be paid at once, in satisfaction of all claims which the practice of half a century may be thought to have confirmed;" but Mr. Phillips in paras. 6 and 7 of his letter of 1st December 1857, points out that there are no less than 2,039 Pagodas which have received these Sotuntrums, (to the extent of 20,274 Rupees annually*) and that if they were invited to submit their claims, it would give rise to inconvenient and extravagant demands. He proposes therefore, that as the abolition of the cess has been made known, the Trustees of the Pagodas should be left to come and prefer their demands, which can be disposed of as they are brought forward.

12. The Board are under the impression that the orders of Government did not anticipate formal enquiry and adjustment of the claim of each Pagoda but only referred to such a general compensation as *might be thought* long usage entitled the Pagodas to; but the Board as at present constituted, are not disposed to think that the Pagodas have any claim legally or morally to any Sotuntrums more than what the people may chose to give them, even though Government did for half a century make over to them their own share of the Collections, or the greater portion of them.

13. The next subject adverted to by Mr. Phillips, is the Brahmin Sotuntrum, explained by the Collector in para. 22 of his letter of 12th February 1855, and commented on by the Board in para. 29 of their Proceedings of 29th August 1856. The annual collections were originally about 22,800 Rupees, but in consequence of deaths and lapses, the payments fell to about 1,200 Rupees, so that in time the whole will cease. The Government† agreed with the Collector and the Board that the levy of the tax from the people was objectionable, and sanctioned its abolition, undertaking that Government who had already received a considerable surplus of collections, should charge themselves with the payment of the allowances to the few remaining pensioners. The Collector now reports that there are 26 Brahmins in receipt of allowances amounting to a total of 1,147-4-1 per annum. With one exception, their ages are all above 50, and 7 of them are above 70. The particulars are given in an enclosure to Mr. Phillip's letter and will probably be sufficient guide for the Civil Auditor.

14. The next point relates to the water rate, or Teerwa Jasty that should be charged on Poonjah lands irrigated from a Government source. In his letter of 12th February 1855 the Collector explained the complicated and unsatisfactory mode of fixing the Teerwa Jasty in the Turrum Fysil (or field assessed) villages when Poonjah or Baghayet land is converted into Nunjah. He proposed either that such land should in future have the water rate fixed after local investigation of the productive powers and means of irrigation of the land, or else that if Poonjah, it should pay double the Poonjah teerwa, and if Bagayet it should pay 50 per cent extra. The Board preferred‡ the former plan, but the Government considered it preferable on general grounds, to adhere to the principle laid down in North Arcot, Guntoor and other Districts, and to charge an *uniform cess*; without reference to the purpose, or the land to which it may be applied.§

15. Mr. Phillips in paras. 9 to 13 inclusive, of his letter of 1st December 1857, calculates that at 3 cubic yards of water per hour per acre, and taking the cost of

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supplying water at 3000 cubic yards per Rupee, the cost of water needed for a Vaylee of Paddy land under Tank irrigation* would be 19 Rupees, or 3½ Rupees per Cawnie, or 2-14-0 per acre. He observes that 3½ Rupees per Cawnie is the rate fixed by Government in North Arcot, where the supply by storing in tanks is not so precarious as the channel irrigation in Tanjore, and that the water in Tanjore is only supplied about 90 days instead of 120, or ¾ the time; hence the value of the water used, would be 14 Rupees per Vaylee;† but as the Poonjah in Tanjore is mostly situated in unfavorable localities, and sufficient water cannot be always reckoned upon, he proposes a fixed water rate of 10 Rupees per Vaylee, or 2 Rupees per Cawnie.

* A Vaylee is 6-6 acres.

† Or 2½ Rupees per acre.

16. The Board have no means of judging of the accuracy of the data assumed by Mr. Phillips, but they doubt if Government could supply water at the cost of 2 Rupees per Cawnie or 1½ Rupees per acre, and the water rate should certainly exceed the cost. Mr. Phillips observes that Mr. Forbes in his report, alluded to in para. 14 of these proposed double Poonjah teerwah, and the average of the district being 8½ Rupees per Vaylee, the cess would by that estimate be even under what he now proposes. The average teerwa of the Nunjah land in Tanjore is about 36 Rupees per Vaylee, and the average of Poonjah teerwa being 8½, the additional 10 would only bring it up to 18½ Rupees, and thus give it an undue advantage. The Board are therefore inclined to think that a fixed water rate of 12½ Rupees per Vaylee or 2½ Rupees per Cawnie would not be too much to impose, when ryots are desirous of converting Poonjah or Baghayet into Nunjah by means of water from a Government source.

17. The last question is as regards the Teerwa Jasty to be levied on Poonjah Enam lands when supplied with Government water. It was at one time contended that the sunnuds of the Enamdars exempted them from payment, but the Government decided† that they were liable, and subsequently§ confirmed the Board's recommendation in their Proceedings of 1st September 1856, that Teerwa jasty on Enam lands should be levied on the same principle as on Government lands. In the same para. they requested the Board to propose the same water cess on Poonjah Enam land irrigated from a Government source, as they may suggest for approval on Puttah Poonjah.

† Extract Minutes Consultation 1st May 1855, No. 517. R. D.

§ Extract Minutes Consultation 11th June 1857, para. 22.

18. The Board resolve accordingly to propose 12½ Rupees per Vaylee, or 2½ Rupees per Cawnie.

19. Mr. Phillips|| supposes the case of two crops of Nunjah being raised on Poonjah land supplied with Government water, and recommends either that a double water rate should be levied, in addition to the Turrum Poonjah assessment of the land, or that the Poonjah assessment, and water rate, for the first crop, and their half for the second crop.

|| Para. 15.

20. The Board do not anticipate that such a case will often occur; should it do so, they consider the 2d mode preferable.

Ordered that copy of the above Proceedings be submitted for the information of Government.

(A true Extract.)

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

No. 57. ORDER THEREON, No. 268; dated 1st March 1858.

1. With these Proceedings, the Board submit two letters from the Acting Collector of Tanjore, dated 24th November and 1st December 1857. In the former letter, Mr. Phillips suggests the manner in which extra cultivation may be assessed in the Oolongoo rented villages, without departing from the principles of that mode of settlement, as required by Government in para. 8 of Extract from the Minutes of Consultation of the 9th July 1855, No. 821. In the second letter he suggests, with reference to para. 14 of Extract from the Minutes of Consultation of the 11th June 1857, No. 576, the mode in which he would dispose of claims to compensation, conse-

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quent on the abolition of the Government share of the Pagoda Sotuntarums in his District, and furnishes a list of Pensioners hitherto maintained from the Brahmin Sotuntarum, as called for in para. 15 of the Extract last quoted. In the latter part of his letter, he states his views on the water rate, or Teerwa Jasty, that should be levied on garden or dry land, whether Circar or enam, when converted into wet by irrigation from a Government source, as required in paras. 21 and 22 of the same Extract.

2. With regard to the subject discussed in the first of these letters, the Government assent to the adoption of the plan recommended by Mr. Phillips, to assess at 75 per cent. of the average of the village, all land taken up for cultivation in Oolongoo and gross settled villages, and villages rented for one year. The Government will only remark on this subject, that the Board are not quite correct when, in the second paragraph of their Proceedings, they refer to "field assessed or tarum fysul villages." The terms are believed not to be synonymous in Tanjore, the field assessed villages being, as their name implies, those in which a money assessment has been fixed on each field, while the tarum fysul villages, besides including those which are field assessed, include also those on which the money assessment has been fixed in the gross; viz. mota fysul or gross settled, and eksalejarah, or rented for one year.

3. The first point requiring the notice of Government in the Acting Collector's second letter, is the claim that may be advanced, on behalf of the various Pagodas, for compensation in lieu of the Government share of the now abolished Pagoda Sotuntarums.

4. In para. 27 of their Proceedings of the 29th August 1856, the Board, in bringing the question of the Sotuntarums before Government, thus wrote of the Sotuntarums allowed to Pagodas; "Endowments were originally made by the native rulers for the support of religious and charitable institutions, and on the country coming under the British Government, the endowments were respected, but were put on a more regular method of realization, the grants not being the produce of separate lands but of various percentages on the produce of some villages and on the land of others. To obviate the confusion arising from the various rates which obtained under the native rule, a fixed per centage on the produce of the Zillah was adopted, and was credited to Government, and a general fund thus made from which the allowances were paid, all surplus being credited to Government." And from the general funds thus credited, allowances to Pagoda were made according to a fixed scale.

5. In the 14th paragraph of Extract from the Minutes of Consultation of the 11th June 1857, the Government admitted the arguments of the Collector and the Board, agreed that it was inexpedient that the Government should interfere in the collection of a tax raised expressly for religious purposes, and in sanctioning the abolition of the Sotuntarum, expressed an opinion that a sum of money should be paid at once to each Pagoda which had hitherto enjoyed the allowance from the general fund created by the Sotuntarum, in satisfaction of all claims which the practice of half a century might be thought to have conferred. The principle on which the compensation was to be given was thus laid down, and the Board were requested to "communicate with the Collector" regarding the sum to be allowed, and to "submit his opinion, with their own recommendation, for the orders of Government."

6. As the Pagodas which have participated in the Sotuntarum are very numerous, and it will be inconvenient to invite the Trustees of each to come forward and submit their claims to compensation, the Acting Collector proposes that, as the abolition of the cess has been made known, the Trustees should be left to come forward when it suits them, and that claims should be settled as they are made. In forwarding the Acting Collector's letter, the Board state that "as at present constituted, they are not disposed to think that the Pagodas have any claim, legally or morally, to any Sotuntarums more than what the people may choose to give them, even though Government did, for half a century, make over to them their own share of the collections."

7. The Right Honorable the Governor in Council remarks that this point had been already discussed and decided, and the question was, not whether compensation should or should not be given, but to what extent and in what manner it should be granted. The Government will not enter on the discussion of a question on which their decision has already been given, and that decision they see no ground whatever to alter. The proposal of the Acting Collector to settle each claim as it may be brought forward, without himself originating enquiry, is approved, and the Board will be so good as to instruct Mr. Phillips accordingly. The Government will only fur-

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ther remark on this subject, that in the Statement enclosed in the Acting Collector's letter, showing the number of Pagodas enjoying Sotuntarums in Tanjore, the sum of Rupees 20,274 is entered as the total sum paid throughout the District; but Mr. Phillips' attention should be called to the fact that half only of this sum was contributed by Government, the other half having been the contribution of the owners of the land, on the crop produced on which the Sotuntarum was assessed. In the 21st paragraph of the Collector's Report of the 12th February 1855, it is shown that the whole sum credited to this sotuntarum in Fusly 1263 was Rupees 23,537; and as it was obtained by a deduction from the gross produce of the land, and consequently was contributed in equal proportions by the Government and the land owners, it is for the loss of half the amount only that Government are now called upon to give any compensation to the Pagodas.

8. The question of the Brahmin sotuntarum, referred to in para. 13 of the Board's Proceedings, calls for no remark. The list of pensioners maintained from the sotuntarum, furnished by the Acting Collector with his letter of the 1st December last, will be forwarded to the Civil Auditor, with reference to para. 15 of Extract from the Minutes of Consultation of the 16th June 1857.

9. The next point referred to in Mr. Phillips' letter of 1st December 1857, is the cess to be charged on garden or dry land, whether Cirkar or Enam, when converted into wet by irrigation from a Government source. The Acting Collector enters into a calculation of the cost of supply, the quantity of water required to irrigate a given extent of land, and its value when supplied, and he recommends that 10 Rupees a valy, or 2 Rupees a cawnie, should be the cess charged. The Board are of opinion that this would be too low a cess, as it would be probably less than the actual cost of supply, and their recommendation is that the water cess should be 12½ Rupees a valy, or 2½ Rupees a cawnie. To this the Government assent; the rate will be the same for Cirkar and Enam land, and the Collector will be requested to enter in his annual report on the settlement, a statement showing the result of the order now given.

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

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Extract from the Proceedings of the Board of Revenue dated 7th January 1858. N^o 103.

Read letter from the Acting Collector of Tanjore, dated 24th November 1857, proposing, as required, a modification in the manner of assessing Extra cultivation in the Polungoo Villages.

(See entry N^o 177)

Read letter from the Acting Collector of Tanjore dated 1st December 1857 reporting on certain modifications in the cultivation rules, desired by Government in Extract Minutes Consultation 11th June 1857 N^o 576 R. D.

(See entry N^o 183)

The first of these communications arose from a circumstance incidentally alluded to by the Collector in his Report on the comparative advantages of the Polungoo and Surum Settlements, and the 2^d letter has reference to the few modifications desired by Government (in Extract Minutes Consultation

From Coll. 18th February
Indore 10th May 1858
12th Proceedings 24th N^o 2176

the extent that may be required to make up the Colungos ditto, the Merassidars should of course pay, but no particular rate was proposed by him.

Extract Minutes Com. 3.
9th July 1955 N. 321 R.D.
Para 8. ↑

3. The Government in adverting to this subject expressed a wish that the existing practice might be modified, and some means suggested whereby without departing from the principles of the Polungoo Settlement, the demand on the newly reclaimed land might be fixed with reference to its actual capabilities, and facilities for irrigation.

The Acting Collector Mr. Phillips
in the first of the communications noted at
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Proceedings of the Board of Revenue of 29th August and 1st September 1855 on the revision of Assessment in Tanjore, it will be necessary therefore to revert to this.

In his letters of 12th February 1855 ^{Infants 23rd April 1855 Para 24.} and of 10th May 1855, Mr. Forbes noticed the rule existing in Colungoo and also in Ypiss settled Villages, and those Rented for one year, of adding permanently to the Dittum all extra cultivation, and of never deducting land left waste from being unfit for cultivation. When extra land was taken up, it was permanently assessed at the average rate (as shown in Para 2 of these Proceedings) and it was supposed that if a deduction were made for land thrown out of the Dittum, waste a similar permanent reduction would have to be made, and this had hitherto been objected to on the ground that a reduction on useless land left waste at the average rate of the Village, would be too great a remission, such land being probably the worst in the Village. Mr. Forbes proposed in his letter of 12th February 1855, that land included in the Colungoo Dittum ^{Para 34. Infants 23rd April 1855.}

but

Para 57. 58-59.

Para 25

^{From Coll. 21st November 1857 Infants 7th January 1858.}
Para 4.

but thrown up as unfit for cultivation, a demand should be made of half the average Village rate of assessment, thus the Board in their Proceedings of 29th August 1855 recommended, and it was sanctioned by Government in Extract Minutes Consultation 11th June 1857.

6. The rate sanctioned for deduction on land relinquished being 50 per cent of the average rate of the Village, Mr. Phillips is of opinion that when extra land is reclaimed, the additional assessment should be at the same rate, or if considered "to be for land which may not be altogether unfit for cultivation," at 75 per cent the average rate. A different mode of assessment on extra waste, would he conceives involve a "departure from the principles of the Colungoo," and disturb the integrity of the same.

7. It appears to the Board that there is a valid distinction as to the probable value of land given up as being unfit for cultivation, and land taken up as (it may be assumed) fit for cultivation, and they would therefore recommend that such land

and when taken up in future, should be subjected to an assessment of 75 per cent instead of the whole average Village rate.

The Board will now proceed to place the second letter at the head of these Proceedings.

The Acting Collector reports that the concessions authorized by Government in Extract Minutes Consultation 11th June 1857, have been embodied in printed Notifications, and duly promulgated:— that as cases arise, of evidence of Villages having been originally too highly assessed, advantages will be taken of the permission granted in the Extract Minutes Consultation above referred to, the details being previously laid before the Board and that the subject of the reform of the Police, directed by Government, shall receive his early attention.

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Para 11. 27.

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Extract Minutes Govt. 11.
12 June 1857 Para 14.

The Government in reply, were of opinion that "a sum of money should be paid at once, in satisfaction of all claims which the practice of half a century may be thought to have confirmed;" but Mr Phillips in Paras 6 and 7 of his letter of 1st December 1857.

Infers 7th January 1858. points out that there are no less than 2039 Pagodas which have received these contributions, (to the extent of 2039 $\frac{1}{2}$ Rupees annually*) and that if they were invited to submit their claims, it would give rise to inconvenient and extravagant demands. He proposes therefore, that as the abolition of the cess has been made known, the Trustees

From Para 21 of the Collector's letter of 10th January 1858, it appears that this was the sum sanctioned in 1852 and that the total contribution collected from the people amounted to about 58000 Rs. a year more which was brought to the credit of Government. In the Board's Proceedings 29th August 1858 Para 28, it was stated that the sum sacrificed by Government would be about 10000 Rupees or half of the entire collection. This is corroborated by Mr Phillips in Paras 6 and 7 of his letter of 1st December 1857.

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The next subject adverted to
by Mr. Phillips, is the Brahmin Sotum. Para 8.
Sotum, explained by the Collector in Para 22
of his letter of 12th February 1855, and commented on
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Collected Minutes Comd.
11th June 1857 Para 15.

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14. The next point relates to
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In Comd. 23rd April 1855.
Para 31.

Soil (or Field assessed) Villages where
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B. Am. 29. August 6.
Para 13.

Extract Minutes
11.3 June 1857. Para

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Caunee

Int. 10.7. 1857.

A Vaylee is 5000

But this

ab 10 8)

Caunee is the rate fixed by Government in
North Arcot, where the supply by storing in
Tanks is not so precarious as the channel
irrigation in Tanjore, and that the water
in Tanjore is only supplied about 90 days
instead of 120, or $\frac{3}{4}$ the time, hence the value
of the water used, would be 14 Rupees per
Vaylee, or $2\frac{1}{2}$ Rupees per Acre, but as the Ponyah in Tanjore is mostly
situated in unfavorable localities, and suf-
ficient water cannot be always reckoned
upon, he proposes a fixed water rate of 10
Rupees per Vaylee, or 2 Rupees per *Caunee*.

The Board have no means of
judging of the accuracy of the data assumed
by M^r. Phillips, but they doubt if Govern-
ment could supply water at the cost of
2 Rupees per *Caunee* or $1\frac{1}{2}$ Rupees per Acre,
and the Water rate should certainly exceed
the cost. M^r. Phillips observes that M^r.
Torres in his Report, alluded to in Para 14 of
these proposed double Ponyah *teerwa*, and
the average of the District being $3\frac{1}{4}$ Rupees
per Vaylee, the cess would by that estimate
be even under what he now proposes. The
average *teerwa* of the Kungah land in
Tanjore

Tanjore is about 30 Rupees per Nayli, and the average of Poonjah terra being $8\frac{1}{4}$, the additional 10 would only bring it up to $18\frac{1}{4}$ Rupees, and thus give it an undue advantage.

The Board are therefore inclined to think that a fixed water rate of $12\frac{1}{2}$ Rupees per Nayli or $2\frac{1}{2}$ Rupees per Gawnie would not be too much to impose, when ryots are desirous of converting Poonjah or Paghayet into Tanjah by means of water from a Government source.

18. The last question is as regards the Secma Sasty to be levied on Poonjah Enam lands when supplied with Govern-

ment water. It was at one time contended that the Sumuds of the Enamdar exempted them from payment, but the Government decided* that they were liable, and subse-

quently* confirmed the Board's recommendation in their Proceedings of 1st September

1850, that Secma Sasty on Enam lands should be levied on the same principle as on Government lands. In the same

Para they requested the Board to propose the same Water cess on Poonjah Enam land irrigated from a Government source, as they may

*Extract Minutes Govt. 1st May 1850. P. 57 R. 2

*Extract Minutes Govt. 11th June 1851 Para 22

may suggest for approval on Pattah Poonjah.
19. The Board, resolve accordingly to propose $12\frac{1}{2}$ Rupees per Nayli, or $2\frac{1}{2}$ Rupees per Gawnie.

*Para 18.

20. Mr. Phillips* supposes the case of two crops of Tanjah being raised on Poonjah land supplied with Government water, and recommends either that a double water rate should be levied, in addition to the Surum Poonjah assessment of the land, or that the Poonjah assessment, and Water rate, for the first crop, and their half for the second crop.

21. The Board do not anticipate that such a case will often occur, should it do so, they consider the 2nd mode preferable.

Ordered that copy of the above Proceedings be submitted for the information of Government.

(Thus Ordered)

[Signature]
By Secretary.

To
A. Forbes Esq.
By Secretary to Government
Revenue Department.

Compd.
J. H. Boyle

ab13

Before Targue came under the British Government, endowments were made by the Native rulers for the support of religious and charitable institutions, and on the assumption of the country by us, these endowments were respected, but they were put on a more regular method of realization, the fruits not being the produce of separate lands, but of a various percentage, on the produce of three villages, & on the lands of others - To bring to the confusion which arose from the various rules which obtained under the Native rule, a fixed percentage in the produce of the District was adopted & on credits to fund, and from the General fund thus made, allowance to the Rulers was made according to a fixed scale. vide para 27

vide para 27
pro: Ro. Rev.
29 auct.

Contract for the Purchase
of the Bond of Assurance

Dated 7th
 Dec: 11th
 1853

[illegible]

Deferring to the wishes
of a modification in the mode
of receiving calls with a view
in the changes wanted for
the purpose of the Division
and submitting them from
the Acting Collector on the
subject.

21052

21st Aug 1829. 29th July 1829.

This beccoulage for the support of
the Porodas, are deducted, with other
items which it is not necessary
to refer to now, from the gross pro-
-duce, the net produce, after
the deduction, being equally di-
-vided between the Government
and the Lacedovent, and as
the share of each party
on equally diminished, each
party contributed equally to
the objects for which the deductions
were made -

When we consider the orders of
Government to bring to order
all with a certain forced force
the people, the collector of Pague
made his report, he recom-
-mended that his ideas,
concerning them, should be re-
-vived, but the people should
be left to make their own ar-
-rangements for their contri-
-butions to the Porodas, and
that force should be

25/14
adopted for making good the
proportion of the allowance which
the Porodas had hitherto received
from Government -

The question on this subject
by the Board in the 27 & 28th para-
-graphs of their proceedings of
the 29th of August 1856, - part
of the former of which is printed
above - and on which was
on by the Hon^{ble} Secy. Secy. Secy.
- former in the 8th para-
-graph of a minute recorded on the
7th of April, and finally
decided by the order of Secy.
of the 11 of June last. - para-
-graph 14 - the abolition of the cess
on sanctioned, and on re-
-commenced by Secy. Secy. Secy.
- former, a series of money
on to be paid at once in
satisfaction of all claims
which the practice of half a
century might be brought
to have conferred on the Porodas.

In now submitting a letter from
the acting collector, in which he
proposes to leave the trustees of the
Pagodas to come forward and
make their own decisions, in
reference to his offering any
sums in account of Government
the Board, in paragraph 12, says
but, "as at present constituted,
"they are not disposed to think
"that the Pagodas have any claim,
"legally or morally, even though
"the Government did, for half a
"century, make over their own
"share of the collection".

The Board, as will be seen,
give no grounds for this opinion,
but perhaps they look upon the
Government contribution, in
the light in which they once con-
sider the subscription of an
individual to any charitable
institution, and are of opinion
that either way ceases at the
disposal of the contributor. But

2015
this is not a correct view. It
will have been noticed in the
paragraph of their proceedings
quoted at the beginning of
his memorandum that
they admit that the cess
on the group of temples was
abandoned on ground that the
Pagodas in lieu of endow-
ments of various kinds,
made by the Rajas of Tanjore,
and I would submit that
the Government cannot now,
with any propriety, withhold
from the Pagodas compensation
on the withdrawal of
for the contribution to the
works for their support.

That Government should
stand aloof from all connection
with the Hindoo religion is
fully admitted, and it was
on this ground that the

Collector and the Board recom-
mended, and the Government
sustained, the abolition of
the ceps now in question, but
we are all much bound to act
justly by a Hindu temple, as
by a Christian Church, and
the maintenance of good faith
does not depend upon who are
the conflicting parties.

In August 1856, when the
Board's first proceedings were
putted, Mr. Edward Chatter &
I saw the members - its present
constitution the Government
are acquainted with.

B.E.

22-1-58.

I quite concur with

the above view as regards the course which
Govt should adopt.

The suggestion of the Anti-Slavery
as to the method of making the communication
appears a good one.

St.

The Govt. have already decided the point
their orders have been communicated,
it would appear, to the parties interested
I do not see therefore that any change
or modification were better
shown for it. But the H. Govt. no action.

I think Mr. Phillips' plan should be followed
I suppose such case will be considered on
its merits involving a review of the original
title, hence going into the same in detail.

Mr. Phillips' plan is good - & in
respect to this only had the H. Govt.
to give an opinion - Well

268.

217

R.D.

Extract from the Minutes of Consultation
Under date the 1st ~~January~~ ^{March} 1858.

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

11th entered 7th January 1858. N103

With these Proceedings
the Board submit two letters
from the acting Collector of
Tanjore, dated 24th November
and 1st December 1857. In the
former letter, Mr. Phillips sug-
gests the manner in which
extra cultivation may be effected
in the Colocogoo rented villages,
without departing from the prin-
ciples of that mode of settlement
as required by Government in
para 8 of Extract from the
Minutes of Consultation of the
7th July 1855, N821. In the
second

At

of

will

cc2: Jany R29 "cg" Lely R16th

second letter he suggests, with reference to para 14 of Extract from the Minutes of Consultation of the 11th June 1857 N^o 376, the mode in which he would dispose of claims to compensation, consequent on the abolition of the Government Share of the Pagoda Sotuntarums in his District, and furnishes a list of Pensioners hitherto maintained from the Brahmin Sotuntarum, as called for in para 15 of the Extract last quoted. In the latter part of his letter, he states his views on the water rate, or *Tearva Jasty*, that should be levied on garden or dry land, whether *Circar* or *Encum*, when converted into wet by irrigation from a Govt. source, as required in paras 21 and 22 of the same Extract.

With regard to the subject

2513 16 3
Subject discussed in the first of these letters, the Government assent to the adoption of the plan recommended by Mr Phillips, to assess at 75 per cent of the average of the Village, all land taken up for cultivation in *Colongas* and *graps* settled in Villages, and villages rented for one year. The Government will only remark on this subject, that the Board are not quite correct when, in the second paragraph of their Proceedings, they refer to "*Field assessed or tamm fyszul Villages*." The terms are believed not to be synonymous in *Tanjore*, the *Field assessed villages* being, as their name implies, those in which a money assessment has been fixed on each field.

In the 11th paragraph
of Extract from the Minutes
of Consultation of the 11th June
1857, the Government admitted
the arguments of the Collector
and the Board, agreed that
it was inexpedient that the
Government should interfere
in the Collection of a tax raised
expressly for religious purposes,
and in sanctioning the abolition
of the Sotuntarum, expressed
an opinion that a sum of
money should be paid at
once to each Pagoda which had
hitherto enjoyed the allowance
from the general fund created
by the Sotuntarum, in satisfac-
tion of all claims which the
practice of half a century might
be thought to have conferred.
The principle on which the
compensation was to be given
was thus laid down, and
the

ab²⁰ 18
the Board were requested to
"communicate with the Collector"
regarding the sum to be al-
lowed, and to "submit his
" opinion, with their own re-
" commendation, for the orders
" of Government."

As the Pagodas
which have participated in
the Sotuntarum are very
numerous, and it will be
inconvenient to invite the
Trustees of each to come
forward and submit their
claims to compensation, the
acting Collector proposes that,
as the abolition of the cess
has been made known, the
Trustees should be left to
come forward when it suits
them, and that claims should
be settled as they are made.
In forwarding the Acting
Collector's letter, the Board
state

state that "as at present
"constituted, they are not dis-
"posed to think that the
"Pagodas have any claim,
"legally or morally, to any
"Detachment more than what
"the people may choose to give
"them, even though Government
"did, for half a century, make
"over to them their own share
"of the Collections".

The Right Honble
the Governor in Council remarks
that this point was not referred
for the Board's opinion, if it
had been already discussed
and decided, and the question
was not whether compensation
should or should not be given,
but to what extent and in
what manner it should be
granted. The Government will
not enter on ^{the} discussion of
the question ~~now~~ ^{on} ~~consequently~~
Amended

See note 1st

2. This was

ad 2) on Flick
raised by the Board, their
decision ~~on it~~ has already
been given, and that decision
they see no ground whatever
to alter. The proposal of
the Acting Collector to settle
each claim as it may be
brought forward, without
himself originating enquiry,
is approved, and the Board
will be so good as to instruct
Mr Phillips accordingly. The
Government will only further
remark on this subject, that
in the statement enclosed
in the Acting Collector's letter
showing the number of
Pagodas enjoying Detachment
in Tanjore, the sum of Rupees
20,274 is entered as the total
sum paid throughout the
District, but Mr Phillips
attention should be called
to the fact that half only
of

of this sum was contributed by Government, the other half, having been the contribution of the owners of the land, on the crop produced on which the Sotuntarum was assessed. In the 21st paragraph of the Collector's report of the 12th February 1855, it is shown that the whole sum credited to this Sotuntarum in July 1263 was Rupees 23,537, and as it was obtained by a deduction from the gross produce of the land, and consequently was contributed in equal proportions by the Government and the land owners, it is for the loss of half the amount only that Government are now called upon to give any compensation to the Poyndas.

The question of the Brahmin Sotuntarum, referred to in para 13 of the Board's

Board's Proceedings, calls for no remark. The list of pensioners maintained from this Sotuntarum, furnished by the acting Collector with his letter of the 1st December last, will be forwarded to the Civil Auditor, with reference to para 15 of Extract from the Minutes of Consultation of the 16th June 1857.

The next point referred to in Mr Phillips' letter of 1st December 1857, is the cys to be charged on garden or dry land, whether Cirkar or Enam, when converted into wet by irrigation from a Government source. The acting Collector enters into a calculation of the cost of supply, the quantity of water required to irrigate a given extent of land, and its value when supplied, and he recommends that 10 Rupees

only, or 2 Rupees a Canoe,
should be the ceps charged. The
Board are of opinion that this
could be too low a ceps, as it
could be probably less than
the actual cost of supply,
and their recommendation is
that the water ceps should be
2 Rupees a ceps, or 2 1/2 Rupees
a Canoe. To this the Govt
sent, the rate will be the
same for Cirkar and Enam
and the Collector will be
requested to enter in his annual
report on the Settlement, a
statement showing the result
of the order now given.

Rs 268
2.3.1858

Copy to Secy of Govt.
with 3 Encl. P.P. 2.
1 - Accts. Genl. &
1 - Civil Aud. & A.
with a State in Regl. returned
sent to the Secy. 5 March