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Revenue Department

Minutes of Consultations

12th March 1858

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பாதுகாப்பு பிரிவு-1

செப்பமிடுபவர் பெயர்:

செப்பமிடுவதற்காக எடுத்துக்-
கொள்ளப்பட்ட நாள்

சரிபார்க்கும்
முதல் முறைமை
கையொப்பம்

சரிபார்க்கும்
2ம் முறைமை
கையொப்பம்

ஒப்புக்கொள்பவர்
உதவியாளர்
கையொப்பம்

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Fort Saint George, Revenue Consultation of 12th March 1858.

No. 40. Read the following Extract from the Proceedings of the Board of Revenue; dated 22d January 1858, No. 305.

In the order of Government noted in the margin the subject of the taxation of topes and trees was considered and Govrenment after expressing its views desired the Board to collect the information necessary to carry them into action on those points where immediate orders had not been given. Circular instructions were accordingly sent to the Collectors but as observed by Government, the required information was not to be obtained "even in the Districts without much careful enquiry," and reports from the* 4 Districts named in the margin are still to be received. As however it is the expressed wish of Government that the subject should receive early attention, the Board proceed to review those reports which have reached them.

Ex. Mins. Cons. 31st May 1855, No. 655.

* *Rajahmundry, Masulipatam, North Arcot, Tinnevelly.*

2. The subject devides itself into two main branches.

I. The restoration of old topes to the heirs of their original planters or other fit parties on an engagement to pay the ordinary land assessment when they have fallen into the hands of Government, in consequence of their abandonment by their proprietors owing to exorbitant taxation in excess of the ordinary land assessment.

II. The general system of taxation to be pursued towards scattered trees or topes on waste and unassessed land.

Old topes.

3. On the first point the following information has been collected.

Ganjam.
24th July in Cons. 4th August 1856, No. 2948.

4. From the Acting Collector's report the topes in this District are generally private property, and are taxed not for the trees but for the land on which they stand. The tax seems moderate, except at Byree and Itchapore where the rate for Betelnut plantations is represented to be Rupees 20 per acre. This requires revision and the whole system has apparently the fault of regulating the taxation by the product cultivated and not by the quality of the land; but this will be rectified in the general Revenue Survey.

5. There are however a few topes regarding which the Board will expect the more detailed report which is promised after the next Jummabundy, 399 acres of ground planted with cocanut trees by Major Evans now pay a revenue of Rupees 2,140 or Rupees 5-6 per acre. They are at present rented out for a term of 5 years, and when the lease expires it will be deserving of consideration whether they cannot be advantageously assessed at the ordinary rates for the land and made over to their present occupants or to other parties in permanent occupancy. There are also some† topes in Moherry and Sooradah which are now rented out, apparently on an annual money payment, but it is not shown who planted the trees, or on what principle the rent is fixed, and it may be found advisable to fix a suitable land tax, and give Puttahs for these also.

Acres.
† *Moherry* 286 *Mango trees. Sooradah*...56 *Orange.*

Vizagapatam.
8th in Cons. 19th March 1856, No. 935.

6. In this District nothing remains to be done to carry out the views of Government. There are no topes under the Collector's management and the entire revenue, obtained from scattered trees is only Rupees 482-13. The greater portion of this sum or Rupees 353 9 is derived from Palmyra trees, and is got not by a tax on each tree, "but by a fixed rate of taxation on

"the land occupied agreeably with rates agreed to mutually by the proprietors and ryots in "former times. It does not fluctuate and is moderate in amount."

C. O. B. Vol. I. para. 442.

7. Mr. Smollett observes that the only parts of the District that are embellished with fine topes and ornamental timber are the ancient Zemindaries; and he attributes this to the Government tope rules of 1848 not being sufficiently liberal and encouraging. He considers that Government should undertake the planting of topes on a large scale to supply the timber and firewood which is becoming scarce, or should imitate the liberal policy of the Zemindars and grant cowles in perpetuity at a pepper-corn rent to private parties who undertake to plant topes on waste land.

Guntoor.
27th Sept. in Cons. 21st Oct. 1856, No. 4252.

8. In this District also the Collector's Report shows that little can be done to carry out the views of Government for although the old topes amount to 883 occupying 4504 acres of land, they are not so overtaxed that it would be a boon to give them to their ancient proprietors or present renters on the tarum assessment of the land. On the contrary the tarum assessment amonnts to Rupees 8,157 while the annual revenue now collected is only Rupees 5,493, so that the supposed extra taxation does not exist. These topes used to be assessed on an estimate of their produce one half being in most instances taken as the Government share but the present mode of settlement is to rent them for periods of from 3 to 5 years, the rent being based "upon the average of preceding fuslies."

No of topes.	*Acres.*	*Tarum Assesst. Rupees.*	*Offer. Rs.*
165	723	1,125	1,125
18	72	103	157.

9. The Collector states that from imperfect information and the changes which have taken place it is not possible now to distinguish those topes which were originally planted by private individuals from those which are the property of Government. But his enquiries show that in the instances noted in the margin, the occupants or the villagers agree to take the topes on permanent occupancy at rates equal to or somewhat *in excess* of the tarum assessment. These offers do not differ much from the average rent of late years, and the Collector proposes to give Puttahs for them in all instances at the tarum assessment supposing with correctness that this is the desire of Government.

10. Offers have also been made for the permanent occupancy of 107 other topes, comprising 619 acres, on an annual payment of Rupees 483, but although this sum exceeds the average rents by 70 per cent. it is far* below the tarum assessment. For the remaining 593 topes, now yielding an average rent of Rupees 4,059, but occupying land assessed to Rupees 5,653 no offers have yet been made, and the Collector justly considers that for all these topes the present system of renting must be continued until offers are made for taking them permanently at the tarum assessment. Such offers will perhaps be made in some instances, when more trees come into bearing, and meanwhile Mr. Newill thinks that it would be advantageous to rent out these topes on longer leases of 10 or 12 years; a proposal which has the Board's concurrence, when the rent is not much below the land tax, and the applicants are likely to plant and take care of the topes.

* *Average rent*... ... ...284.
Offer. ... ...483.
Tarum Assessment. ... ... 1276.

11. In this Distret circumstances are still more adverse than in Guntoor for surrendering the old topes to claimants in permanency on payment of the tarum assessment. The statement which accompanied the Collector's letter shows that the Topes are 2,821 in number, and occupy 4,057 Goortoos or 12,592 acres assessed at Rupees 25,990 while the present annual revenue is only Rupees 3,198.

Nellore.
28th April in Cons. 2nd May 1856, No. 1428.

12. The Collector states that it is impossible now to ascertain with precision how far topes have been given up from exorbitant taxation, nor are the descendants of former proprietors at present known. The topes are generally "the remnants of old ones and are not considered pro-"fitable" so that no hope exists of the land being desired solely on account of the trees upon it, except for the purpose of cutting and selling the timber after which the land would be thrown up perhaps as land comes into more demand *for agricultural purposes* under the recently modified assessment, offers may be made for the land on which these topes stand, and when the offers come from substantial and respectable parties the land with the trees upon it may be given to them till then the renting system must continue. The letters of the Collector's and Sub-Collectors show the care which is necessary to guard against parties advancing claims to topes solely for the purpose of cutting them down.

Chingleput, 19th in Consultation 22d January 1856, No. 263.

13. There are no old topes in this district regarding which a change of system is necessary. On the introduction of the field assessment, the former Muctah or fixed money rents, were "with some rare exceptions" commuted for the survey rates of assessment. Where the old Muctah payments still continue it is because they are lower than the tarum assessment would be, so that the holders of the topes do not wish for the change. Here therefore again the topes labour under no excessive taxation.

South Arcot 30th April in Cons. 5th May 1856, No. 1457.

14. The circumstances of this District are precisely similar to those of Chingleput. Most of the topes are on lands which pay the ordinary land revenue, and a few Government topes, yielding a small annual sum of Rupees 1,362-9 have continued to be rented out because the ryots refused to occupy them permanently on payment of the land tax. Mr. Hall thinks that under the new modified assessment offers will be made for them, and if so they can be accepted; but the Board cannot support the Collector's proposal of remitting ¼ of the tarum assessment when a tope is kept up, "the full Beriz being invariably levied when the land is culti-"vated with a crop of grain or any thing else."

Tanjore 10th May in Cons. 2d June 1856, No. 1642.

15. In this District there are no topes which have lapsed to Government from over taxation or other causes, and now call for notice.

Trichinoply, 29th March in Cons. 12th April 1856, A after No. 1093.

16. The present topes are limited to 10, and occupy 31 Cawnies of land assessed at Rs. 159-3-6. They now yield a rent of Rs. 280-4 and the Collector advocates their being made over to the ryots at the ordinary land tax. This can be done.

Madura, 31st May in Cons. 8th August 1856, No. 2042.

17. In this District there are a number of petty topes as shown in the following statement.

	No.	Extent Cawnies.	Land Tax.			Present Revenue.		
Topes paying tree tax...	1313	763¾	2,124	7	6	7,660	12	0
Topes rented, omitting 4 held on long leases. ...	381	394¼	927	3	5	2,345	8	5
Total.....	1694	1,157-1	3,051	10	11	10,006	4	5

The Collector does not state when these topes were planted, or how they fell under circar management, but represents, that they are coming into disadvantageous competition with the new topes planted under the rules of 1848, which are exempted from taxation for a certain number of years and then pay the land tax. Mr. Parker therefore repeats the strong recommendation which he made in 1854, for all these topes being assessed at the ordinary land tax. For some of the rented topes claimants can be found, and he considers that the Collec-

From Collr. 13th in Cons. 20th March 1854.
To Government 2d April 1855.
From do. 31st May in Cons. 29th Oct. 1855, No. 665. R. D.

tor should have a discretionary authority to make over the others to any respectable parties, since giving them up to the village community would probably lead to their neglect or distruction from jealousies and disputes. The immediate loss of revenue in this District by giving up the topes will be about Rupees 7,000.

18. In this District the survey assessment included all the cultivable lands, whether occupied with trees or otherwise, but the mistake was committed of fixing the highest rate of the village on all land occupied with trees without reference to the intrinsic quality of its soil. The consequence is that some lands on which topes were planted have been abandoned, and the trees are now rented out when no new party comes forward to apply for the land at its tarum assessment. Here it is obviously proper to place all these lands on a level with others of a similar class which were assessed in reference to their quality only. The immediate loss of revenue from this reform would be inconsiderable as the total lands only amount to 1863 acres with an assessment of Rupees 3,543. The portion now rented out appears to be 945 acres, assessable at Rupees 1,983, while the renting system produces a revenue of Rupees 2,663. The difference between these sums or Rupees 680 would thus have to be given up, but it would be also proper to relieve the other lands which were placed at the Survey in a higher class than suits the quality of their soil on account of the trees which had been planted on them, and the total assessment to be struck off may be estimated at Rupees 1,200; but this would probably soon be made good by the cultivation of some lands which are now left waste.

Salem, 6th January 1856 in Cons. 19th March 1857, No. 172.

19. The topes in this District under the Collector's care are very inconsiderable. Those which now yield any revenue are 38 occupying 218 Cawnies of land and they gave a reveuue of Rupees 97-8-0 while the ordinary land tax would amount to Rupees 214-8-0, eight petty topes only, which stand on 11 Cawnies would gain Rupees 7 or the difference between Rupees 17 and 10, by being assessed at the land tax instead of on the present system. There are also 48 waste topes, which like the 8 petty topes just mentioned can in future be assessed at the ordinary land tax when applications are made for the ground on which the trees stood but no parties have yet come forward and the Collector states that in 21 instances the land tax exceeds the rent which the topes used to yield.

Coimbatore.
4855 *30th October 1856 in Cons. 17th January 1857.*

20. There are no lapsed topes in these Districts such as are contemplated in the order of Government. The plantations or topes in Malabar which the Collector has under his superintendence are on escheated lands, and they are managed on the revenue system which prevails throughout the District. This system is capable of improvement; but the Collector rightly observes that

Malabar and Canara.
19 *20th December 1856 in Cons. 3rd January 1857.*
1127 *29th March in Cons. 7th April 1856.*

"a change will involve the whole subject of a general Revenue Survey thorough land valuation "and the introduction of a system of land taxation on a basis new to the country."

21. In the Ceded Districts there are no old topes under the circumstances contemplated by Government. In Kurnool however there are 605 topes, occupying 1931 acres which are still rented in consequence of no assessment having been fixed on the land. These topes have been regarded as the property of Government "for

Bellary, Cuddapah and Kurnool.
1699 *6th in Cons. 20th May 1856.*
1876 *22d April in Cons. 9th July 1856.*
2965 *28th July in Con. 6th Augt. 1856.*

"many years prior to the assumption of the Province" and the agent observes that "the heirs of "many who planted them are known." He is in favor of fixing an assessment on the land and making over the topes to the heirs of the original proprietors when they are desirous of taking them, otherwise he considers it advisiable to retain them as circar topes since giving them to the village community "would lead to endless squabbles, and practically the profits would be enjoyed by the more influential persons of the community". There appears no objection to the agent being empowered to carry out his suggestion, but what trifling alteration of taxation it leads to will be against the topes and not in their favor, as the rent is Rupees 1,132, while the assesment on the land would be Rupees 1,196.

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22. It thus appears that in the Districts under review there will only be a present annual loss of about Rupees 8,328* in carrying out the plan of surrendering the topes, and Government will perceive that exorbitant taxation of the description supposed viz. taxation in excess of the ordinary land assessment, has rarely interfered with the cultivation of topes. Next to a scarcity of water the difficulty has been and still is that the ordinary assessment has discouraged the planting of trees, as the land holders have preferred to raise produce which gives quicker returns unless the land tax is suspended when the trees are fruitless. This is shown by the instance of Tanjore which is well wooded although the trees pay a tax which exceeds the tarum assessment, because when assessed land is planted with trees the teerwah is suspended until the trees come to bearing. The Board presume however, that Government do not intend to give a bonus for planting trees, by reducing the ordinary assessment of culturable land so employed, and it would certainly be premature now to discuss such a measure, when the gradual operation of the rules of 1848, the increase of capital, the late relief of private wells from taxation and the general modification of the land assessment now in progress may remove all argument for it. They deem it however advisable that Collector's should be empowered to give tracts of sandy land, unfit for ordinary cultivation on a moderate quit rent, when it is applied for to plant topes. These would consist principally of Palmyra Date, and Ellopay trees which grow on soils which cannot otherwise be turned to account.

* *Trichinoply*	121
Madura	7000
Coimbatore	7
Salem	1200
	8328

23. It only remains briefly to allude to the parties to whom the old topes are to be made over when applications are made for them. Government contemplated their being offered first to the parties who originally planted them or their descendants, when still resident in the village, and otherwise "to certain of the chief ryots in trust for the whole village or perhaps to the whole body of ryots as a village tope." As however the main object of the measure is the preservation of the trees the Board are of opinion that care is necessary to prevent the topes falling into the hands either of needy men who merely desire an opportunity of selling the timber, or of discordant communities whose jealousies would lead to the neglect and distruction of the trees. For this purpose it appears to the Board that Collectors should have a discretionary power in deciding on the parties to whom the topes are to be made over. The choice should be given to the descendants of the original planters, when they are men of respectability and substance; but otherwise it should fall on men of wealth and standing, to be looked for among the chief inhabitants of the village or the former renters of the topes. The Collectors should feel a reasonable confidence in the parties to whom the topes are given as they will become absolute proprietors and the preservation of the trees will depend entirely on their carrying out their expressed intentions of maintaining and improving the topes. Village topes however which have been hitherto enjoyed in common, should continue so after they are assessed with the land teerwah, unless the parties now interested in them agree to resign their shares. The letter of the Collector of South Arcot shows that disputes and ill-feeling would arise from a contrary course.

Para. 15.

24. The second branch of the subject, or the general system of taxation to be pursued towards scattered trees, and topes, on waste or unassessed land has now to be considered.

† *Malabar.* *Canara.* *Vizagapatam.* *Nellore.* *Chingleput.* *Trichinopoly.* *South Arcot.* *Cuddapah.* *Bellary.*

25. One reform which Government ordered to be carried out was the exemption of fruit trees from tax, when planted in backyards, on Puttah and Enam lands and on the banks of fields. According to the information at present before the Board this measure has caused no change in the 9† Districts entered in the margin where these trees were already free. In Coimbatore trees on Puttah lands are now untaxed, but accounts have to be prepared for the backyards and enam lands, and in Guntoor also the backyards

require some investigation. In other Districts the surrender of revenue as far as it is yet known will be as follows

Districts.	Rs.	A.	P.	Remarks.
Guntoor...	212	4	4	
Madura	867	0	0	For backyards the rest are untaxed.
Ganjam	4	0	0	On a piece of enam land.
Tanjore	22,172	11	8	On Assessed lands.
Salem	4,500	0	0	Estimated for Palmyras on occupied
Kurnool	705	0	0	Puttah lands.
	28,461	0	0	

The only large revenue is in Tanjore where the system does not appear to have excited complaint as the land tax is light and the trees are the property of the landowners who can fell or otherwise dispose of them at pleasure. But the collection of this revenue must lead to much trouble and interference involving as it does the supposed annual scrutiny of 678,975 trees and a petty demand against numerous landholders. Its abandonment will therefore be advantageous in the Board's opinion. In Malabar fruit trees have always been taxed when growing on assessed land, but this is a component part of the revenue system of the Province and could not be departed from without a general survey and revised scheme of taxation.

26. In some instances the trees are not enjoyed by the parties who hold the land, the trees having been in the possession of parties while the land was lying unoccupied, and this causes perplexity. In some Districts, South Arcot for example, it is the practice to call on the party who holds scattered trees to give them up or take the land on which they stand when another person offers to take it for cultivation, and in Salem this usage prevailed also. But latterly it has been held that the tree Puttahdar cannot be ousted, and the Board ruled that the scattered trees are to be paid for when a different party takes up the land for cultivation and pays its assessment. Thus a tax must still be levied in some instances for trees standing on occupied ground, but the spirit of the Government order seems to require that an equivalent sum should be deducted from the demand against the holder of the land.

Board's Proceedings 6th November 1854.

27. Another reform which the Government desire is the substitution of a tax on the land for the tree tax or renting system which is now in force regarding village topes and clusters of trees on unoccupied lands. The object of Government is to encourage the planting and preservation of topes by reducing the excessive taxation which is now thought to weigh on them and information is called for respecting the amount of revenue which will thus have to be given up.

28. It is however found that almost invariably the land tax would much exceed what is now paid for the topes so that the change is rarely wished for and when it takes place no sacrifice of revenue will on the whole occur. For sometime past endeavours have been made to get rid of the tree tax whenever practicable in this manner, and the Collectors will continue to follow this course. Two districts however Tanjore including the wet talooks of Trichinopoly where a similar system prevails and Bellary call for some special notice.

29. In Tanjore when assessed lands are planted with topes the practice is to suspend the assessment and substitute a tree tax which is collected on all fruit bearing at fixed rates for each kind. In reply to the Board's enquiry whether it would not be advisable to abolish this system and levy the land tax always, the Collector replies that the change would be disadvantageous to the Government and the people. To the former it would cause an immediate loss of revenue to the amount of Rupees 14,478-4-1, while as regards the latter it would remove the encouragement which is now given to keep up and extend valuable plantations by no charge being made for the land while the trees are young and fruitless. Although therefore the toll system is cumbrous and has some disadvantages as remarked by Government, it has procured for this Province the great desideratum of a plentiful supply of valuable fruit trees and has increased the revenue and the prosperity of the landholders.

30. As the tree tax exceeds the land assessment by Rupees 14,478 it may be thought at first that an additional tax is thus imposed on the culture of trees, but this is not really so.

Government give up the revenue to which they are entitled for the land while the trees are growing and the system is thus merely a voluntary and amicable bargain between the two parties, Government and the land owners, to their mutual advantage. Government receives eventually a small increase of revenue and the land holders must be large gainers too, as they are perfectly free to abstain from planting trees, or to cut and sell them after they are grown and they have found planting so profitable that the tree tax has gradually increased from an average of Rs. 49,436 in fusly 1236 to Rs. 92,770 in 1262. In the latter year the timber of the Province was greatly destroyed by a hurricane, and the tree tax fell off to Rupees 61,642. But this shows that the present system of taxation is efficacious in procuring the supply of fruit and shade on which Government lay stress for while the young trees newly planted to replace those blown down are growing up the assessment on the land is suspended, and has caused this temporary diminution of revenue. But Government and the Province will soon benefit by extensive plantations coming into yield, and as other systems have failed to produce this result and create the rich and wooded appearance which distinguishes Tanjore the Board concur with the Collector in abstaining from a recommendation of a change of taxation.

31. In Bellary the principle of reducing the tax on topes to the level of the ordinary land assessment will cause an abandonment of revenue to the amount of Rupees 23,435. This sum consists of 2 items the first is an extra cess, called riwaz jasty, levied on Betle nut and Cocoanut gardens planted prior to the survey to bring up the survey assessment on them to what it was under the rents. The additional sum thus collected used to be Rupees 21,570, but from the decay of the gardens under the pressure of this impolitic tax has sunk to Rupees 13,050. The Board recommended the abolition of this cess when proposing a general modification of the assessment in Bellary and Government assented to the measure so that this reform has been already sanctioned. The 2nd item amounts to Rupees 10,385, and is the estimated loss which will occur on fixing a land assessment on the village and other topes instead of renting them. The Board are inclined to think that the trees will often be found too scattered to fix a tax on the land, and that the very great difference in the Collector's calculation between the rents* and the land tax will not occur, but this is a minor consideration and the proposed changes should be carried out wherever practicable.

Bds. Pro. 15*th Nov.* 1855, *para.* 48.
Ex. Mins. Cons. 2*d June* 1857, *p.* 8, *No.* 531, *R. D.*

**Rent*.....	11,555
Estimated Assesst.....	1,170
Difference...	10,385

32. The next point relates to the management of topes and clumps of trees, when from their scattered position it is not practicable to assess them at the teerwah of the land on which they stand. They must then continue to be rented out, but the mode in which they have hitherto been occupied, their peculiar circumstances, and the methods of taxation which are locally popular differ so much, that it is impossible to frame any general rule. All that appears practicable is to lay down certain principles for the guidance of Collectors who will act on them under the control of the Board of Revenue. These principles are (1) to induce the parties intrested whenever practicable to pay the land tax and thus become proprietors of the tope. (2) When a tope has been long held by a party, and there is no apparent prospect of the land being wanted for aggricultural purposes, to fix a Muctah or fair annual fixed sum, and grant a long lease of 15 or 20 years, the lease holder having the decayed timber and loppings, but not being allowed to fell trees or make use of the land except for planting. (3.) In other instances arrangement, must be made by putting the topes up to competition or by giving them to parties who agree to pay the tree tax, according as the Collector finds desirable, but when the topes are thus held on brief tenures, the protection of the trees seems to require that the contractors should have the fruit and leaves only and not be allowed to touch the trees.

33. The question of "Permanent Puttahs" next calls for attention. It is proposed in the Proceedings of Government to issue them on two occasions viz., when a tax is levied on one or more scattered trees standing on unoccupied ground; and when parties who have planted topes on unassessed land agree to pay teerwah for it, instead of the tree tax. It will be observed that the Collector's argue against giving a "Permanent Puttah" in the first case, and the Board entirely concur in the objections they express. Instead of encouraging the in-

Para. 9 *and* 20.

convenient and embarrassing occupancy of waste land by giving "Permanent Puttahs" to parties who plant a detached tree upon it without permission, the Board consider that the practice should be prevented as much as possible since it interferes with the disposal of land for aggricultural purposes, and leads to constant disputes when one party holds the land and another enjoys a tree standing upon it. The Board would therefore as heretofore give no seperate puttahs for detached trees when it can be avoided, entering the tax which is payable for the tree in the party's ordinary puttah when he holds one, and otherwise giving him a paper showing merely the demand against him for the fruit of the tree, and they would as much as possible maintain the practice of requiring the party to resign the tree or pay teerwah for the land on which it grows, when Government wants the land or another person applies for it for aggricultural purposes. Parties who wish to plant should in the Board's opinion, take up land formally for the purpose either on payment of its assessment, or under the tope rules. To admit their right to land when they occupy it irregularly by the surreptious planting of a tree which is frequently done to evade the land revenue and prevent the occupancy of other parties, appears very undersirable.

34. In the second case also the Board would deprecate the issue of any special or "Permanent" Putta. Such a Putta is quite unnecessary and would lead to misconstruction. When a ryot takes land, pays its assessment and receives the ordinary Puttah for it, he becomes its proprietor, as far as the Government is concerned, in the fullest sense. He has the absolute disposal of the land, and of all that stands on it and may dispose of his property in whatever way he likes. No further title is therefore required from the Government and to grant "Permanent" Puttahs now on the occasions proposed, would do harm by implying, that the holders of other Puttahs have not the same rights and privileges. The Board would have one form of Puttah for all lands, whether they are planted with trees or turned to other purposes and make known by the District Hookumnamah rules and public notifications as at present the rights and advantages which a Puttah confers.

35. When however Topes are rented out, or given on a Muctah Lease, a Puttah or agreement in the form* of that used in North Arcot may with advatage be adopted, but the Board would suggest an addition to it, notifying that the Puttahdar's right was limited to the precise terms of the Puttah and that if he desired to cultivate the land or hold it in permanency, he must pay its assessment.

* *A translation of it is appended to the Board's Circular to which the Collectors have now replied.*

36. The next point is the right of the owners of private topes and trees on Puttah lands, to the full enjoyment of their property. This has already existed in most Districts, and the exceptional cases have been removed by the circulation of the orders in which Government expressed its sanction of the Board's proposal for establishing this principle throughout the Presidency. It will occasionally happen that the privilege is abused, in the instances of the topes which Government is about to resign to private parties on an engagement to pay the land tax and in Guntoor the Collector appears to deprecate a departure from the rule which has prevented landholders felling their trees, until it is ascertained that the land will not be so denuded as to be incapable of yielding its assessment. But the Board are opposed to any restrictions or interference respecting trees on lands in private occupancy. Independently of the general evils which result from all such interference on the part of the subordinate native servants of Government, the restriction on cutting trees on private lands without permission must fail to answer its intended purpose; for though a few trees, may thus be preserved, the owners of land are discouraged from planting others as they would be tempted to do if they had the unfettered enjoyment of their property. The beneficial effect of freeing private wells from extra taxation would thus be seriously neutralized, and the Board are anxious to avoid such a result, since it is to private wells more than to the tope rules of 1848 that they look for a gradual increase of fruit trees over the land. No apprehension therefore of a few topes or trees being cut down ought in their opinion to be allowed to interfere with a general principle which is undoubtedly just and sound and rather than interfere with this right or make it appear doubtful in the eyes of the people they would prefer retaining the Government topes under circar management.

37. As respects the preservation of trees in avenues and on tank and channel banks no new rules seem called for. The best descriptions of trees to be planted in these localities have been already described in a Circular order issued in the Department of Public Works on 31st July 1855.

See printed volume page 160.

38. New orders are also unnecessary to give the villagers a right to cut fuel and wood of the commoner kinds for their domestic purposes. The Board will not however enter into the question of how valuable forest timber is to be protected and plantings effected as a conservancy department has been recently established for this purpose.

39. One subject remains, the completion of the revision of the rates of taxation for scattered trees. In their late letter the Board proposed revised rates for 7 Districts, which have been sanctioned by Government, and pointed out that in 12 other districts no such measure was called for. There thus remained for future disposal the two provinces of Madura and Tanjore: as respects the former the Collector now reports that the revised rates sanctioned for Trichinopoly would not be applicable as they would raise the collections from Rupees 9,257 to 10,628, instead of reducing them. The only reform proposed is to moderate and simplify the tax on scattered Palmyras by reducing it to 5 pice when it exceeds that amount. The Board recommend this measure for sanction, which would cause a trifling sacrifice of Rupees 88. The Collector is opposed to exempting scattered Palmyras from taxation, for although this description of tree is now scarce, there are large tracts of land in the district fitted for its growth.

Board's letter to Government 2nd April 1855, No. 813, p. 16.
From Government 31st May 1855, No. 655, R. D.

40. In Tanjore also it does not appear to the Board that any alteration of rates is at present called for. These rates have hitherto varied in different parts of the district, where they were introduced by different Collectors but all trees planted since the Pymash have been assessed at Mr. Harris' rates, which will soon prevail throughout the district as the old trees are fast disappearing and thousands of them were destroyed in the storm of 1853. This scale tallies closely with the taxation under the Board's revised rates, as shown by the marginal statement, and the voluntary planting which goes on under it shows that it is acceptable to the landowners.

Scattered trees.	*Revenue at present rates.*	*Revenue at Board's rates.*
	Rs.	*Rs.*
On waste land... ...	2,715	2,603
On Porumpoke &c., ...	6,281	6,111

41. When collecting the information required by Government, the Board took advantage of the occasion to call for a return of topes planted under the rules of 1848. This call has only been as yet responded to by a few Collectors and their replies show that the rules have not been made use of the extent wished and anticipated.* From the information before them the Board are on the whole led to believe that land owners prefer the toll system, perhaps, on some degree from the facility it affords for evading the revenue, but chiefly from a dislike to the tax in any form for trees which are not in absolute bearing. The result of the tope rules thus far leads the Board to place their chief hope of a spread of trees on the encouragement given to their culture by a modified land assessment, and the exemption given to lands under private wells from extra taxation. It seems however desirable as already observed to promote plantations of Palmyras, Dates and other hardy trees which grow on land not fit for agricultural purposes, by measuring off and giving pieces of ground to applicants on a moderate and fixed quit rent.

C. B. Volm. page 442.

* *Districts.*	*Acres planted.*
Guntoor.	168
Vizagapatam	5
Nellore...	191
Chingleput...	118
South Arcot	336
Tanjore	264

(A true Extract.)

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

No. 41. ORDER THEREON, No. 298; dated 6th March 1858.

1. In these Proceedings, the Board of Revenue submit in part the information called for by Government in Extract Minutes Consultation, dated 31st May 1855, on certain points connected with the taxation on trees and topes.

2. These points were,

1st. The proposed substitution of the Tarum assessment on the land according to its quality, together with the extra "Water Tax," when water from Government works is made use of, for the existing exorbitant "rent" under one system, or toll on individual trees in a tope under another, and the probable financial result of such substitution.

2nd. The restoration of the topes when practicable to the heirs of the original planters, who had been driven to abandon them from the heavy tax assessed on them, and in default the grant of them as "village topes" for the benefit of the community, either to the whole body of villagers in each case, or to individuals "in trust."

3rd. The issue to such "heirs," or to individual planters of topes, of a Permanent Puttah, declaratory of all their immunities and liabilities.

4th. The system of taxation on individual scattered trees in waste land.

3. From the enquiries instituted by the Board it would seem that whatever may be the cause of the abandonment or neglect of old topes, the high special rate of assessment on the land on which they stand can have little to do with it, for so far as is now ascertained only in 4 Districts, as noted in the margin, does it appear that any loss of present revenue will result from carrying out the Government plan regarding them, and nearly $\frac{7}{8}$ths of that loss will occur in the single District of Madura. Generally, it appears that the levy of the Tarum assessment on the site of the topes would greatly enhance the existing demand.

	Rs.
Trichinopoly ...	121
Madura	7,000
Coimbatore... ...	7
Salem	1,200
Rs....	8,328

4. As regards Madura, out of the total probable reduction in the revenue from this source of Rupees 7,000, the greater part (viz., Rs. 5536) is consequent on the substitution of the Tarum assessment in lieu of the very objectionable toll on the individual trees forming the topes, and the Collector considers the measure necessary to prevent their entire abandonment, in the face of the encouragement given to new topes under the rules of 1848.

5. In Salem, the loss will be consequent on the fact of the highest rate of assessment having at the time of the survey been fixed on land planted with trees, without reference to its intrinsic quality, according to which its "Tarum" rate will now be fixed.

6. In these cases then, and in all those where the "Tarum" rate is less than, or nearly equal to, the existing "rent," or aggregate "toll," the topes may be made over on Puttah to the heirs of the original proprietors, when forthcoming, or to respectable individual tenants, at the discretion of the Collector, for it seems more than doubtful whether the plan of entrusting them to the village community as a corporation, would be productive of any thing but evil.

7. The remaining topes, that is those on land the Tarum assessment of which is higher than the rent of the topes, must remain under the existing system of rents, until the enquiries consequent on the survey and general revision of the assessment shall adjust the "Tarum" rates on their sites, for it seems incredible that if fairly assessed they would not be gladly occupied, when under the proposed plan the site may be turned to any purpose that the tenant may desire, if held on Puttah at the "Tarum" rate. The Government agree with the Board that there is no need for the issue of a distinctive Puttah for topes, differing in form from that for ordinary land, which affords as good a title as can be desired.

It will be at the discretion of the Collector to insert the necessary condition, where it is desired to maintain the tope for the benefit of the community, and in such cases, as the liberty of the tenant to deal with the land as he likes will be curtailed, some portion of the Tarum assessment may fairly be remitted.

Care will be requisite to prevent the occupation of land under these rules merely for the purpose of felling and selling the timber on it, with the intention of throwing up the land, when cleared of wood.

8. Only in one case does it seem desirable to maintain the existing toll on trees, in lieu of the Tarum rate, or a lump rent. In Tanjore, including the wet talooks of Trichinopoly, it has been usual, where topes have been formed on assessed land, to remit the demand of land tax altogether and to substitute a toll on the individual trees after they come into bearing. The system appears cumbrous, but it has been attended with most satisfactory results, and it is stated, apparently with much reason, that a change would be disadvantageous both to the people, and to the

State revenues. The existing system will therefore be maintained in this instance, in which the apparent enhancement of the tax above the demand on the land, would probably vanish, were the loss of all revenue during the years when the trees were unproductive, taken into due consideration.

9. The information from Bellary, of which the Board make special mention, is imperfect, and it is observed that the second item of loss, is not estimated as due entirely to the substitution of the Tarum assessment for the existing rents, as is broadly stated by the Board, but includes also that consequent on the order of Government remitting the tax altogether on Enam lands, and on occupied land for which the Tarum assessment is also paid, the result of which remain to be noticed. As to the rest of the Collector of Bellary's estimate, the Government agree with the Board that more data must be collected before a reliable estimate can be formed.

The "Rivaz jasty" on betel and cocoanut gardens to which both the Collector and the Board allude, is altogether a distinct subject, and has been already disposed of in the orders of Government regarding the modification of the Bellary land assessment.

10. The information to show the effect of the order of Government remitting the assessment on fruit trees growing in Enam land, in backyards, on the banks of fields, or otherwise scattered over land already paying the full assessment, is still incomplete, and the Government observe that the Board have wrongly included Bellary among the Districts in which it will be inoperative, but so far as is known the loss of revenue except in the case of Tanjore will be generally trifling, while the relief to the people will be very great, and the expediency, if not justice, of the measure is unquestionable.

11. It remains to consider the Board's proposal in para. 22, and also the subject of the taxation and tenure of scattered trees in waste land, and first the Board propose, that "Collectors should be empowered to give tracts of sandy land, unfit for ordinary cultivation, on a moderate quit rent when it is applied for to plant topes" which would, they think, generally include only "soils, which cannot otherwise be turned to account," and that the topes would consist principally of Palmyra, Date and Elloopay trees.

12. The Government consider that the spirit of the rules of 1848 already confers such power, for the exclusion of Palmyra and Date topes from the operation of those rules was cancelled in 1854, when they were made of general application. The Government consider a quit rent to be a payment made in recognition of a seignorial right in Government, or some person other than the occupant of the land, and freeing him from all further demand on account of it, as distinguished from ordinary rent, based in theory on a division of the produce in certain proportions, and which in India includes the Government land tax.

On land such as the Board describe in their proposal, the land tax must necessarily be assessed at so trifling an amount, that a quit rent could hardly possibly be fixed lower, and when it is remembered that, under the rules of 1848, even this assessment would not be collected during the first 20 years of occupation, it seems difficult to believe that the Board's plan of a quit rent will offer greater inducement. Should the Board however consider that additional inducement may in any way be afforded for the reclamation of such sterile wastes as they describe, the Government will be prepared to give liberal consideration to any definite plan they may submit.

13. Finally, to dispose of the case of scattered trees in waste land, or in cultivated land, but in the enjoyment of some person other than the tenant of the land.

In this last case, the Board say that as the "tree renter cannot be ousted" the tax on the trees cannot cease, but that an equivalent sum may be deducted from the demand against the tenant of the land.

14. The Government are of opinion that for all existing cases of the kind, the preferable plan would be to make over to the tenant of the land all the rights of Government over the tenant of the trees on the land, as such, whereby he would become the sub-tenant of the land holder, liable to him for his rent, and in default of payment to be ousted from the farm of the trees, while the demand against the tenant of the land would remain unaltered; but if the introduction of this plan should be found impracticable, then in every case the payment to Government of rent on account of the trees, should be credited towards the liquidation of the demand against the holder of the land on which they stand. No farm of the trees of this kind

should in any case be renewed in future. Whenever opportunity offers, they should be made over to the tenant of the land absolutely.

15. As regards trees on waste land, the Government desire the extension to all Districts of the rule already widely in force, that whenever application is made for the land on which they stand, the tenant of the trees shall have the option of taking the land with the trees at the "Tarum" assessment on the former, on the same terms as may have been proposed by the Darkhastdar, and on his refusal the trees shall be made over with the land to the applicant.

16. The Government trust that the foregoing orders will meet all the requirements of the case of these Topes and trees.

17. When it is desirable to maintain them, the discretion vested in the Collector will enable him it is hoped to do so.

In other cases where the Topes are to be made over absolutely on the Tarum assessment, if trees form the most valuable crop that the land is suited to produce, the respectable tenant will maintain the Tope, and otherwise it is not desirable that it should be maintained.

18. Where the Tarum assessment is manifestly too high for the quality of the land, it may be modified under the general authority granted to Collectors by recent orders of Government, or at the revision of the assessment about to commence.

19. The modification of the sanctioned rates on scattered trees proposed by the Board in paras. 39 and 40 of their Proceedings under review, is approved.

20. The Government agree with the Board in the opinion expressed in their concluding para. but so far as land not fit for agricultural purposes is concerned, they consider that the rules of 1848 admit of it being rented out at as low a rate as may be necessary for the purpose, and subsequent improvements made by the tenant, would of course never be subjected to additional taxation. The only cause likely to arise for enhancing the demand on such land, would be the event of its being brought under irrigation from a Government source, when it is not probable that the tenant would object to pay a trifling sum for so great an advantage.

21. There are several points in the letters from the Collectors submitted by the Board, that are not noticed in their proceedings under review, but regarding which the Government suppose that distinct orders have been issued.

22. Among them may be mentioned, the highly objectionable, and most oppressive practice brought to notice by the Collector of Nellore, of arbitrarily charging on the village the rent ordinarily derived from the topes, in those years in which no Toddy-drawers can be found to rent them; and again, the hardship consequent on the practice denounced by the Collector of Chingleput, of renting out to strangers by competition yearly, the Topes or Jungle from which alone the Villagers are able to derive the leaves, thorns, or small timber, necessary for their cultivation, and homesteads, the remedy for which however clearly rest with himself, for the practice which is invariably pursued in other Districts should be followed also in Chingleput, and whenever it may be found necessary to give the jungle rents to strangers, the rights of the villagers to wood for domestic purposes, and to leaves for manure should be reserved to them.

These and several other points demand, if they have not already received, attention.

23. In conclusion, the Government may remark that they are not absolutely satisfied that the same interpretation has been put by all the Collectors on the Government orders, or those of the Board. Some of them appear to have certainly included in their remarks the cases of Cocoanut and Betel gardens, to which the Ex. Mins. Cons. was not intended to apply, while on the other hand, there are it is believed some cases of such gardens being now rented on a "Tree toll" which have not been brought to notice, but which rent involving as it needs must constant and inquisitorial interference, it is most desirable should be commuted into a fixed demand, and the Board will please to give consideration to the subject.

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

298/8

CIRCULAR.

REVENUE DEPARTMENT.

No. 2902.

Extract from the Proceedings of the Board of Revenue, dated 29th October, 1855.

Read Extract Minutes of Consultation, dated 31st May, 1855.

(Here enter No. 655.)

In the Extract Minutes of Consultation above recorded, the Government sanction the scale of taxes on "scattered trees on unoccupied land," recommended by the Board for the six Districts noted in the margin. These rates (and those previously *sanctioned for Trichinopoly) are here shown opposite to each District, and will be brought into operation with as little delay as possible.

	Tamarind.	Mango.	Jack.	Eloopay.	Cocoanut.	Palmyra.
Trichinopoly..	4 Annas.	4 Ans.	4 As.	4 Annas.	2 As.	.....
Chingleput ...	4 „	2 „	.....	2 „	4 „	4 p.
Salem.....	3 „	3 „	3 As.	3 „	2 „	3 p. & 1 A. & do. for Dates
North Arcot...	3½ „	1¾ „	3½ „	1¾ „	1¾ „	9 p.
Tinnevelly. ...	No alteration	.....	.....	No alteration	2 „	.....
Karnool.....	2 Annas.	2 Annas.	.....	.....	.....	.....
Coimbatore....	2 „	2 „	2 As.	2 Annas.	2 As.	No alteration.

* From Government, 4th January 1854.

2. It will be borne in mind that these rates apply only to "scattered trees on unoccupied land," *not* to topes or trees on occupied land, and that the trees entered in the marginal statement are the only kind so situated which it is intended to tax in each of these Districts.

3. The Board resolve to circulate the Extract Minutes Consultation above recorded, in which Government express their views in regard to the taxation of trees, topes, and jungles, in order that the Collectors of the different Districts may furnish the information required, and give their opinions on the several subjects noticed. The Board have also inserted marginal remarks for the guidance of the Collectors. It is therefore only necessary here to state briefly the general scope of the Orders of Government.

I. As regards "Old Topes," that is, those planted previously to the *rules of 1848, and still it is believed burdened with a heavy assessment fixed on the trees they contain. The Government propose to substitute for this tree tax the turrum assessment on the land itself, or where there is none to fix a fair assessment, subject to an extra charge only if Government water is used. This water rate should be the same as for grain crops. The owners of these topes are to receive permanent puttahs, and to be free

* Dated 6th April 1848.
C. O. Book, p. 442.

to do what they please with the land and the trees, so long as they pay the assessment now fixed. The same privileges are to be accorded to those parties whose right to topes now rented out by Government may be admitted under para 15 of the Extract Minutes Consultation under consideration.

II. As regards "scattered trees on unoccupied land." The Government wish a light tax to be fixed in each District on the more valuable and abundant fruit trees which are scattered about on unoccupied land belonging to Government. The scale given in para 1 of these Proceedings will suffice as a general guide. This system is intended to be applied only to scattered trees on such lands; those in topes will be subject only to the land assessment, and those on occupied land are to be free altogether; the tax on the land being held to include the value of the trees and their produce. Whenever even on unoccupied Government lands the trees are sufficiently numerous and close together, they might be formed into topes and given out for the assessment on the land they occupy, the holder being free to cultivate any other crop with the trees, paying extra for Government water if he uses it. In these cases it might perhaps be necessary to make some stipulation for the preservation of the trees, or the party receiving possession might cut them down at once and throw up the land in the following year. It might perhaps be practicable to sell the trees in some instances to the party wishing to hold them as a tope, when of course he would have an absolute right to do what he pleased with them. If no plan of this kind is feasible, it would probably be perferable to have recourse to rents for a series of years, with a stipulation for the preservation of the trees and freedom to cultivate other crops at the same time.

4. The present orders of Government have no reference to topes planted under the rules of 1848, in regard to which no change is contemplated. The Board, however, wish to be informed, how far advantage has been taken in each District of the liberal terms offered in these rules.

5. Full information is to be given of the amount of revenue involved in the proposed changes. Thus in regard to trees in Puttah lands—Enams and backyards which will hereafter be free, the amount of revenue realized in the previous year should be shown—with respect to the old topes, the sum now realized from them and that to be expected from an assessment on the land they occupy—and so in regard to scattered trees separately taxed and those rented, &c. &c.

6. The revenue derived from plantations raised by Government as in Bellary, Salem, &c. should also be shewn, though these will of course continue to be rented out on fair terms or kept up as at present. The total of these accounts will show the aggregate revenue derived at present (under each head) from trees.

7. The Government are anxious that this subject should be disposed of without delay, and the Board trust that the information now required will be furnished in four months from the receipt of these Proceedings.

(A true Extract)

G. S. FORBES,

Acting Secretary.

To

The Collector of

REVENUE DEPARTMENT.

No. 635.

Extract from the Minutes of Consultation, under date the 31st May 1855.

Read the following letter from the Secretary to the Board of Revenue.

(Here enter 2d April 1855, No. 813.)

In Extract Minutes of Consultation, dated 4th January 1854, No. 10, the Government sanctioned certain uniform rates for the taxation of trees on unoccupied lands in the Trichinopoly District, and the Board of Revenue, with reference to that order, enquired of other Collectors, how far the same system would suit their Districts respectively. With the letter recorded at the head of these Proceedings, the Board submit the replies of the several Revenue authorities, with their own opinion on the subject.

2. It appears that out of the twenty-one Districts, the practice of taxing scattered trees as such, and individually, prevails only in the nine Collectorates named in the margin. In Malabar, there are no unoccupied lands—in Canara, trees so situated are not liable to taxation, except in a very few instances in which they are rented out to the highest bidder; in Bellary and Cuddapah, the scattered trees in each village are annually rented out; and the same appears to be the practice in Nellore where, however, such trees are stated to be very few. In Ganjam and Vizagapatam scattered trees are hardly found in unoccupied lands; though in the hill tracts, the tamarind and wood-apple trees are rented out. In Rajahmundry it is stated that under the joint rent system there are no unoccupied lands, and in Guntoor and Masulipatam the trees appear to be in topes, except when growing in backyards or on Enam land. In Madras, there are no trees taxed on unoccupied land; the only trees taxed being Palmyra trees on Government tank banks, which are annually rented out.

Trichinopoly.
Chingleput.
Salem.
North Arcot.
Tinnevelly.
Kurnool.
Coimbatore.
South Arcot.
Tanjore.
Madura.

3. It seems clear from the whole correspondence that the wide discrepancies apparent in the state of things in different localities arise in a great degree from words being understood in different senses. It is not really the case that in one District there are no trees on unoccupied lands, while in another they are extremely numerous; but that in one District, all trees are treated as in topes, whether, strictly speaking, they are so or not; while in another, even trees in topes are taxed at a certain rate for each tree, and so are regarded by many of the Collectors as coming within the scope of the present order. Some Collectors too understood the Board's order as applying to topes as well as to single trees, while others took it in the more limited and literal sense in which it was intended.

4. The Board propose no change in any of the Districts named above in para 2; or in South Arcot, where there are already moderate and apparently uniform rates. They advise no change in Tanjore* also at present; but they are in communication with the Collector and propose to report on that District separately. In Madura, a very trifling change is proposed; and in Trichinopoly, no further alteration is recommended; so that there remain only six Districts, respecting which the Board make any detailed recommendations. These Districts are treated of, in order, in paras 2 to 14 of the Board's letter; and the rates which they propose to introduce in each are given in a Statement in para 16. The Board advise no general system; their suggestions being limited to the exclusion of all trees from taxation except certain kinds, not exceeding seven in any District; and to the establishment of a uniform and moderate rate of tax for each kind in each District. In Madura and in Tinnevelly they do not even propose this extent of change; in the former District, all that they suggest is to relieve from taxation several kinds of trees of very little value; in the latter, they would leave the varying and fractional rates on certain trees, as they were fixed in 1851.

5. It seems to the Government that perhaps the change might beneficially be carried still further. While advocating a uniform rate for each District, the Board deprecate a uniform scale for all Districts, on the ground that it would involve greater sacrifice of revenue, and that the yield of trees may be very different in different Districts. The former reason is true to a certain extent, though probably the difference would not be great; as to the latter, it may be observed that there is probably as much difference between parts of the same District as between different Districts. For example, there is as much disparity between the produce of trees on the high and barren soils of the Baramahal and Balaghaut in Salem, the Northern parts of North Arcot, and the dry Talooks of Trichinopoly on the one hand, and in the rich alluvial tracts forming the valleys of the Cavery, Coleroon and Palaur, on the other—and the same differences are met with in almost all Districts.

6. On the whole, however, the Right Honorable the Governor in Council resolves to adopt the Board's plan for the present, leaving the further extension of simplification and generalization to a future time. The measure, he thinks, should nevertheless be completed in Madura by simplifying the rates on trees still subject to taxation.

* Para 13.

Remarks of the Board.

This should be carried out without delay. If in any Enam the tree tax formed part of the Original Quit Rent, the case should be reported.

The Collectors will submit the required information in detail, stating the objections, if any, to the present system, the improvements they would suggest, and the revenue derived from the rents.

7. The Governor in Council is further of opinion that all trees in backyards, in Enam land, on Puttah land paying assessment, and on the boundary of such fields, should be free; and that the Board's plan should apply only to trees taxed separately. In some Districts, large topes of Palmyra and sometimes of other kinds on totally unoccupied, and waste and jungle lands, are rented out; this system may continue for the present; but Government will be glad to have a report from the Board on the practice that it may be placed under regulation if necessary.

8. The plan of taxing trees by toll is open to considerable objection—inasmuch as it necessitates much and constant interference by petty officials, and as it opens a door for extortion on the one hand, and evasion on the other. Productive trees only are to be charged for, young trees, and trees not bearing fruit, being exempted. Every year Government Officers go round and inspect the trees, counting them and noting each as bearing or not; there is, no doubt, on these occasions, a fee demanded for reporting favorably or even fairly, and extortion is practised by threatening to enter as liable to tax, trees in backyards or otherwise not justly liable. People of influence too are certainly able to avoid payment to some extent.

9. For these reasons, it seems to the Government that the system should be restricted to those trees which literally are single and scattered, and on unoccupied ground; and should not be applied in the case of topes, as it now evidently is in a greater or less degree in all the Districts where it prevails. This is seen particularly in Tanjore, Madura and Tinnevelly. In Tanjore, all topes are thus taxed, and the Collector advocates the continuance of the plan, though in a later letter* he appears to have inclined to a change. In Madura it is stated that topes are included, and in Tinnevelly it seems clear that they are so, because there are in that District so many Cocoanut trees which can hardly be raised but by careful culture in a garden or tope. Strictly limited to scattered trees in unoccupied lands, and to such of them as are not rented out, the system then may be allowed to continue, permanent Puttahs being given for such trees. In some Districts it is believed to be usual to give yearly Puttahs for trees; but it seems desirable wherever single trees are taxed as such, permanent Puttahs should be given.

The Board wish to know what kind of Puttahs are given and whether if a permanent Puttan is given, any restriction is likely to be necessary to prevent the trees from being destroyed, or inconvenience is likely to result from subsequent offers by other parties to cultivate the land around.

10. But the whole subject of the tax on trees and topes calls for revision and simplification; and the Government consider the present a fitting opportunity for taking it up. In earlier times the topes were very severely taxed. Under the Native Governments, it was a common practice for parties to plant topes, usually on cowle or special permission from the local authorities, and with certain stipulations as to the rate of tax to be paid. But in many Districts, after the assumption of the country by the British, and perhaps before that event also occasionally, the topes were looked on as fair objects of taxation. Exorbitant demands were made on them proportioned to their assumed profits, and such as in many cases caused the owners to give them up to the Circar; and thenceforward they were rented out as "Government Topes." The natural consequence of such a state of things was that new topes ceased to be planted, the old ones decayed, or the trees in them were one by one felled for different purposes without fresh ones being planted in their places.

The Board wish to be informed how far this has been the case in each District and whether the heirs of the original proprietors can now be traced.

11. Hence the want of trees, and of timber, became to be increasingly felt, and eventually the tope rules of 1848 were drawn up with the view of promoting plantations. Nothing, however, was done to arrest the decay of the old topes, which consequently has continued to go on. This is noticed by the Collectors of Madura and of North Arcot, as well as by the Board of Revenue. Even the planting of topes under the new rules has been much less extensive than was to be expected; partly because, it is believed, the rules have not been adequately made known, and partly from doubts of the immunity promised. Probably there was no consciousness of such a feeling definitely formed in the mind; but seeing that the Government still retained the rent or tax of the old topes, to which they had often no original title, people did not fully take in the idea that future topes would be wholly free from special tax. There was also the absence of a positive incentive to plant, which would have been created by the sight of people regaining possession of the ancient topes planted by their ancestors, restoring and improving them, and enjoying the profits.

12. The value of trees in this country for actual use is in many respects greater than in most others. The great heat makes their shade more grateful, and more valuable on the score of wealth; and it is useful as a protection to cattle from the power of the sun. On a large scale, trees have been ascertained to be efficacious in positively modifying the climate, moderating the heat, and increasing the moisture, by lessening evaporation from the surface of the ground; while by means of the roots, moisture is drawn from below the surface, and distributed in the air through the foliage. Fruit also is peculiarly valuable in so hot a climate; not merely pleasant, but wholesome; and as to the main uses of trees after they are felled, both timber and fuel are so scarce and so dear, that a multiplication of trees on that account only, would be a vast social boon. Of fuel it is needless to say much; in every part of the country, except perhaps those immediately in the jungle, the high price of this article is a great pressure on the poor, and forces them to use for fuel the manure so much wanted for their land; and as to timber, the want of it in greater cheapness and abundance is a serious bar to social progress.

13. In England the reduction of the timber duties was hailed as a real benefit to all classes, but more particularly the lower, as tending to improve the style of their houses; and the same is true of this country. Not only is wood scarce and dear for the ordinary purposes of timber, but the high price of fuel increases the cost of bricks and tiles, and so operates to limit the use of these materials in building. It seems reasonable to infer that, with timber and fuel cheaper, improvement in dwellings would naturally follow; the houses of the poorer classes would begin to be made neater and more roomy, and a pride would be taken in their better appearance, and money would be spent on increased comfort in that way, rather than be thrown away on useless and mischievous shows and public display. The same also is true as to the furniture of houses, as to agricultural implements, and other articles manufactured of wood; they would all be improved. Some years ago, the Honorable Court took up the subject of planting trees, and questions were circulated to Collectors and other Officers calling for information on various points. The replies received contained much interesting matter, though they were not all in harmony. They were reviewed by the Board of Revenue in a letter to Government, dated October 1st, 1849, and the final order of Government in Extract Minutes of Consultation, November 17, 1849, fully recognized the expediency of encouraging the planting of trees.

* Board's letter, para 16.

14. Thus the importance of promoting plantations is very evident and has been already recognized; and all that seems wanted to that object, is to extend the principle already adopted in respect to wells and other improvements; and to abstain from levying any special tax on topes and trees. This indeed cannot be called *encouragement*; no encouragement is needed, because there is a great proneness among the Natives to plant topes; all that is necessary is to remove the present impediments. This would be accomplished by abolishing the present plans of renting out topes, and of taxing the trees in them individually, and simply charging the land on which the tope stands with the regulated assessment; or in cases where no tarum has been fixed, with a fair rate for the land, with reference to the actual assessment of similar land in the vicinity: with the addition of a moderate tax for water, when water from a Government source is used.

NOTE. The plan here stated is that already in force in the N. W. Provinces and in great part of the Bombay Presidency also. See Board's Proceedings, September 15, 1845, and the Correspondence there referred to.

15. With reference to the proposal to give up the old topes to the original and real owners, some difficulty may perhaps be experienced in finding such owners for the topes which have for years past been treated as Government property. In general, however, information will probably be forthcoming in the village as to the parties who originally planted the tope, and their descendants are often resident in the village. Where owners can be found, the topes should be made over to them; and in the few cases where no claimants are forthcoming, the topes might be still retained as a Circar tope; or they might be made over to certain of the chief ryots in trust for the whole village, or perhaps to the whole body of ryots as a village tope.

Vide Para 10.

The Collector will state which of these plans is preferable and whether any restriction will be necessary for the preservation of the topes.

16. There is, however, nothing now before Government to show with any exactness the financial effect of this change, and it is probable that information on the subject could not be obtained even in the Districts without much careful enquiry.

17. But there seems to be no doubt that the sacrifice of revenue would be only temporary, and that the loss would ere long be replaced. The fondness of the people of this country for planting trees fully justifies the belief that, when assured of freedom from distinctive taxation, topes would be very largely planted by them; and that a great deal of land now quite waste and useless would soon be thus occupied, and that the planting would go on increasing year by year.

18. Further, it must not be forgotten when alluding to the revenue aspect of the question, that the present revenue from topes is by no means of a permanent nature. This is noticed by the Board at the close of their Poceedings. The old topes, now so highly taxed, are gradually failing; and every year it becomes necessary to lower the demand on a number of topes; and the process will go on, because the old topes must gradually fail, and the few new ones planted will come under the present tope rules and be far more moderately taxed. Thus the revenue, of which it is now proposed to give up a part, is one which, if left to itself, must in the nature of things decline, till it becomes *wholly* extinguished. The proposal then is very different from one for giving up a thriving and increasing revenue or even a stationary one, to the same amount—and it is accompanied by the reasonable expectation that the amount given up would be replaced in no long time.

19. Another point remains to be noticed; viz. the owners of topes must be declared to have full property in them; to be at liberty, so long as they pay the fixed Circar demand, to increase or lessen the number of trees and to lop or cut down existing trees, young or old, at their pleasure; and to dispose of the timber, or loppings as they please. Hitherto this has not been allowed in some Districts. It has been held to be a penal offence for a man to cut down a tree in his own tope; and on the other hand, it has been regarded as the right of Government to take trees from a private tope when required for a Government purpose, particularly for burning bricks for a Government work. All this should cease. The tope owner's full right of property must be declared, and when Government want wood, whether for brick burning or for any other purpose out of private topes, they will purchase it, like other parties. The addition to the cost of Public Works through this rule will be utterly insignificant; but even were it not so, private rights should be respected.

20. Further, as a security to the tope planter, his rights must be secured to him by a permanent Puttah, in which should be specified both his immunities and his liabilities. The extent and boundaries of the tope, the class and rate of assessment, the means of Circar irrigation available for its supply, if any should exist, and the additional charge payable when Circar water is used, should all be specified. And, on the other hand, entire immunity so long as the planter conforms to these conditions should be secured to him. Thus, full liberty to dispose of the trees and their produce of all kinds, and to increase or lessen their number at pleasure; to cultivate any crop that he pleases under the trees; or, if he thinks fit, to destroy the tope and use the land for other purposes; and to sell, mortgage or otherwise alienate the tope or the land on which it stands, in whole or in part, at his pleasure; all these rights must be secured to him and his heirs and assigns. The Puttah should bear the signature and seal of the Collector or other competent officer, and should be in a printed form, which should be approved by the Board and Government.

9/82C

21. Such are the general views of the Government as to the course to be followed in dealing with the topes, in view to simplification, to the cessation of taxation of private improvements, and to the imposition of a moderate and equal tax. At present, however, as above indicated, the information before Government is too limited to make it practicable to carry the change into immediate effect. The Government resolve, therefore, to call upon the Board to take means to collect the information necessary for carrying their views into action, and for ascertaining the amount of revenue which would be temporarily sacrificed by the change. The first thing would be to ascertain the actual facts as to present extent of topes and revenue derivable from them, and the tarum assessment (or fair assessment where no tarum is fixed) of the land contained in them. And this in comparison with the revenue actually derived, from the same topes for a series of years, would show the loss of revenue likely to be involved. The Board should also, in communication with Collectors if necessary, submit draft a of permanent Puttah. The Government learn that one has been established in North Arcot as respects the new Topes, which might be taken as a ground work and improved upon.

A five years' return will suffice. Copy annexed.

22. One or two other points may be noticed. Fruit trees on tank and channel banks should continue to be rented out as at present, and all useful trees in such situations (useful either for strengthening the bund or for other public purposes) should be preserved; but it should be defined what are useful trees, which are to be thus taken care of. Avenue trees should also be protected as at present from depredation. But trees other than the seven kinds above proposed to be taxed and of no real value as timber, growing wild in unoccupied and waste lands, might be declared available for the use of the inhabitants of the Villages in which they grow. In like manner, the people of the Villages should have full liberty, as hitherto, to cut firewood for their own use in the jungles belonging to their own Villages.

Tamarind, Jack, Eloopay, Mango, Cocoa-nut, Palmyra and Date.

The Board wish to know how far the villagers now possess this right and whether any real risk of the destruction of the jungles would be incurred by thus making them over.

23. In some places useful timber trees are found, as for example throughout the jungles covering the Eastern slopes of the Mysore table land. These trees being quite unprotected, are never allowed to attain to their full growth, and as a consequence little or no timber of any size can now be procured. It would be useful, if means could be taken, to prevent the felling of half grown trees; but this could not be done without an adequately paid establishment. The Village officers to whom in 1847 the custody of the jungles in some Districts was ordered to be entrusted, are themselves the parties who destroy them, levying a toll or fee on all trees cut. The Board will consider whether any measures could be adopted to effect this desirable protection of useful jungle timber from reckless waste.

The Board request particulars on this point, especially as regards the locality and extent of such forest tracts, the injury already done, the best mode of preserving them, and the probable expense of such measures.

(A true Extract)

(Signed) J. D. BOURDILLON,
Secretary to Government.

(True Copy)

G. S. FORBES,
Acting Secretary.

298/11

PUTTAH FOR FRUIT TREES.

Puttah issued by Mr. to

residing in the Village of

subject to the Talook of

You having tendered a Durcast and produced ready money security for Putcut from Fusly for years at Rupees for a year for trees, bearing and not bearing, standing in the Topes of fruit trees, &c., of the said Village, it is accepted.

1st. The said Tope having been put in your possession, you are to enjoy the produce it yields and pay through the Monegar of the village, the Putcut money of each year, according to the instalments of Kistbundy hereunder noted.

KISTBUNDY.

Month.	Rupees.	Month.	Rupees.

2d. You should pay the Putcut amount without any objection, whether the said Tope yields produce or not in the above years. If any request for remission is made on the plea of no produce having been realized, it will not be granted.

3d. You should not cut down any trees in the said Tope; if trees fall down themselves you may take them, but you should plant other trees instead and rear them up.

4th. If the Circar require any unproductive trees from the said Tope and cut them down, you must consent to it.

5th. If there be any young trees that may hereafter yield produce, and if they yield produce within years, the time of this Putcut, you may enjoy the said produce; no additional teerwah will be charged for the same within these years. After the time of this Putcut expires, additional Putcut will be made regarding the trees, which may thus yield additional produce. Some time, if any trees, included in this Putcut, are destroyed within these years, the subject of reducing the teerwah on such trees, after the expiration of the time of that Putcut, will be taken into consideration, and a reduction will be made. At the time of thus increasing and reducing the Putcut teerwah, if you tender a Durcast it will be given to you.

6th. If you fail either to conform to the provisions above detailed, or to pay the money according to the Kists of each year, not only will the provisions of the Regulations be acted upon, but you will also lose this Puttah.

G. S. FORBES,
Acting Secretary.

298/12

Revenue Department

No. 305.

Extract from the Proceedings of the Board of Revenue, dated 22nd January 1838.

E M C 31st May /35 No 655

In the Order of Government noted in the Margin the subject of the taxation of topes and trees was considered and Government after expressing its views desired the Board to collect the information necessary to carry them into action on those points where immediate orders had not been given. Circular instructions were accordingly sent to the Collectors but as observed by Government, the required information was not to be obtained "even in the "Districts without much careful inquiry, and reports from the x 4 Districts named in the margin are still to be received. As however it is the expressed wish of Government that the subject should receive early attention, the Board proceed to review those Reports which have reached them.

x Rajahmundry. Masulipatam. North Arcot. Tinnevelly.

The

298/III

298/13

2. The subject divides itself into two main branches.-

I. The restoration of old topes to the heirs of their original planters or other fit parties on an engagement to pay the ordinary land assessment when they have fallen into the hands of Government, in consequence of their abandonment by their proprietors owing to exorbitant taxation in excess of the ordinary land assessment.-

II. The general system of taxation to be pursued towards scattered trees or topes on waste and unassessed land.-

3. On the first point the following information has been collected.

Old Topes.

4. From the Acting Collectors report the topes in this District are generally private property, and are taxed not for the trees but for the land on which they stand.

Ganjam
24th July in Con 4th
August 1856
No 29

The

The taxes seems moderate, except at Byree and Itchapore where the rate for Betel-nut plantations is represented to be Rupees 20 per acre. This requires revision and the whole system has apparently the fault of regulating the taxation by the product cultivated and not by the quality of the land; but this will be rectified in the general Revenue Survey.

5. There are however a few topes regarding which the Board will expect the more detailed report which is promised after the next Jummabundy. 399 acres of ground planted with cocoanut trees by Major Evans were pay a Revenue of Rupees 2140 or Rupees 5-6 per acre. They are at present rented out for a term of 5 years, and when the lease expires it will be deserving of consideration whether they cannot be advantageously assessed at the ordinary rates for the land and made over to their present occupants or to other parties

parties in permanent occupancy.

There are also some* Topes in Mohony and Soondah which are now rented out, apparently on an annual money payment: but it is not shown who planted the trees, or on what principle the rent is fixed, and it may be found advisable to fix a suitable land tax, and give Pattahs for these also.

Mohony acres 286. Mangoes. Soondah 56 Orange.

6. In this District nothing remains to be done to carry out the views of Government. There are no topes under the Collector's management and the entire revenue obtained from Sanctioned trees is only Rupees 482-13. The greater portion of this sum or Rupees 353-9 is derived from Palmyra trees, and is not levy a tax on each tree, "but levy "a fixed rate of taxation on the land occu- "pied agreeably with rates agreed to now "Cually by the proprietors and ryots in "former times. It does not fluctuate and "is moderate in amount".

Vizagapatam 8th Con. 19th March 1856 No. 935.

7. Mr. Smollett observes that the only parts of the District that are embellished with fine topes and ornamental timber are the ancient Zemindaries; and he attributes this to the Government Tope rules of 1848 not being sufficiently liberal and encouraging. He considers that Government should undertake the planting of Topes on a large scale to supply the timber and firewood which is becoming scarce, or should imitate the liberal policy of the Zemindars and Grant Cowls in perpetuity at a pepper-corn rent to private parties who undertake to plant Topes on waste land.

C.C. 13 Vol 7 p 502.

Guntoor 27 Sept 5 R. Con 2nd Oct. 1856. No. 4252.

8. In this District also the Collector's Report shows that little can be done to carry out the views of Government for although the old Topes amount to 883 occupying 4504 acres of land, they are not so overtaxed that it would be a boon to give them to their ancient proprietors or present renters on the Tarum assessment of the land. On the contrary the Tarum assessment Amounts to Rupees 8757 while the Annual revenue now collected is only Rupees 5693, so

that

that the supposed extra taxation does not exist. These Topes used to be assessed on an estimate of their produce - one half being in most instances taken as the Government share - but the present mode of settlement is to rent them for periods of from 3 to 5 years, the rent being based upon the average of preceding fasles.

9 The Collector states that from imperfect information and the changes which have taken place it is not possible now to distinguish those topes which were originally planted by private individuals from those which are the property of Government - But his enquiries shew that in the instances noted in the Margin, the occupants or the Villages agree to take the Topes on permanent occupancy at rates equal to or somewhat in excess of the Jamma Assessment. These offers do not differ much from the average rent of late years, and the Collector proposes to give Pattahs for them in all instances

	My Topes	Gross	Jamma assess.	Offer
105	723	1125	1125	
18	72	103	157	

× Average rent — 384
Offer — 483
Jamma assess. 1976

instances at the Jamma Assessment supposing with correctness that this is the desire of Government.

10. Offers have also been made for the permanent occupancy of 107 other topes, comprising 619 acres, on an annual payment of Rupees 483, but although this sum exceeds the average rents by 70 per cent it is far × below the Jamma assessment. For the remaining 593 Topes, now yielding an average rent of Rupees 1059, but occupying land assessed at Rupees 5653 no offers have yet been made, and the Collector justly considers that for all these Topes the present system of renting must be continued until offers are made for taking them permanently at the Jamma Assessment. Such offers will perhaps be made in some instances, when more trees come into bearing, and meanwhile Mr Nevill thinks that it would be advantageous to rent out these topes on longer leases of 10 or 12 years - a proposal which has the Board's concurrence, when the rent

is

is not much below the land tax, and the applicants are likely to plant and take care of the topes

11. In this District circumstances are still more adverse than in Guntoor for surrendering the old topes to claimants in permanency on payment of the Sarum Assessment. The statement which accompanied the Collector's letter shows that the Topes are 2821 in number, and occupy 1057 Coorlas = 1259½ acres assessed at 2599 Rs while the present Annual rearnue is only Rupees 3198.

12. The Collector states that it is impossible now to ascertain with precision how far Topes have been given up from exorbitant taxation, nor are the descendants of former proprietors at present known. The Topes are generally "the remnants of old "ones and are not considered pro- "fitable" so that no hope exists of the land being desired solely on

Nellore
28th April 1856
2d May 1856
No 1428.

Chingleput
14th Com. 22d January
1856 No 269.

298/16 15

on account of the trees upon it, except for the purpose of cutting and selling the timber after which the land would be thrown up. Perhaps as land comes into more demand for agricultural purposes under the recently modified assessment, offers may be made for the land on which these topes stand, and when the offers come from substantial and respectable parties the land with the trees upon it may be given to them - till then the pentroy system must continue. The letters of the Collector and Sub Collector shew the care which is necessary to guard against parties advancing claims to Topes solely for the purpose of cutting them down

13. There are no old topes in this District regarding which a change of system is necessary. On the introduction of the field assessment the former Muctah or fixed money rents, were "with some rare exceptions" commuted for the survey rates of assessment. Where the Muctah payments still continue it is because they are lower than the Sarum Assessment would be, so that the holders of the Topes do not wish for the change - Here therefore again the Topes labour

under

made no excessive taxation.

14 The circumstances of this District are precisely similar to those of Chingleput. Most of the topes are on lands which pay the ordinary land perumie, and a few Government topes, yielding a small annual sum of Rs 1362-9 have continued to be rented out because the ryots refuse to occupy them permanently on payment of the land tax. Mr Hall thinks that under the new modified apportionment offers will be made for them, and if so they can be accepted; but the Board cannot support the Collector's proposal of remitting ¼ of the Varum Apportionment when a tope is kept up, "the fuller Berg being invariably levied when the land is cultivated with a crop of grain or any thing else"

15 In this District there are no Topes which have lapsed to Government from non-taxation or other causes, and none will for notice.

16 The present topes are limited to 10, and occupy 31 Cawnies of land assessed at Rs 139-3-6. They now yield a rent of Rs 380-4- and the Collector advocates their being made over to the ryots at the ordinary land tax. This can be done.

In

South Circt
30th April in Con 8th
May 1856 No 1457.

Tanjore
10th May in Con 2d
June 1866 No 1642.

Trichinopoly
29th March in Con
12th April 1866
Agra No 1093.

Madura. 17.
31st May in Con 8th
Aug 1866
No 2042

In this District there are a number of petty topes as shown in the following statement.

	No	Extent Cawnies	Land Tax	Present Rent
Topes paying free tax.	1313 —	763¾ —	2124-7-6 —	7660-12-0
Topes rented omitting 4 held on long lease	381 —	394¼ —	927-3-5 —	2345-8-5
Total.	1694 —	1157.1 —	3051-10-11 —	10006-4-5

The Collector does not state when these Topes were planted, or how they fell under Sircar management, but represents that they are coming into disadvantageous competition with the new Topes planted under the Rules of 1848, which are exempted from taxation for a certain number of years and then pay the land tax. Mr Porter therefore repeats the strong recommendation which he made in 1854 for all these topes being assessed at the ordinary land tax. For some of the rented Topes claimants can be found, and he considers that the Collector should have a discretionary authority to make over the others to any respectable parties, since giving them up to the village community would probably lead to their neglect or destruction from jealousies and disputes. The

immediate

F. Collr 13 in Con 4 March 1854
Govt 22 Sept 1865
F Govt 31 May ad 29th Feb 1865 No 655 R.T.

immediate loss of Revenue in this District by giving up the topes will be about Rupees 7000.

18 In this District the Survey Assessment included all the Cultivable lands, whether occupied with trees or otherwise, but the mistake was committed of fixing the highest rate of the Village on all lands occupied with trees without reference to the intrinsic quality of its soil. The consequence is that some lands on which topes were planted have been abandoned, and the trees are now rented out when no new party comes forward to apply for the land at its Tarrum assessment. Here it is obviously proper to place all these lands on a level with others of a similar class which were assessed in reference to their quality only. The immediate loss of Revenue from this Reform would be inconsiderable as the total lands only amount to 1863 acres with an assessment of Rupees 3543. The topes now rented out appears to be 945 acres assessable at Rupees 1983, while the Renting system produces a Revenue of Rupees 2663. The difference between these sums or Rupees 680 would thus have to be given up, but it would

Salem.
6 Dec.r 66-19 March/57 No 172

Coimbatore 19
4855 — 30 Oct/56 & 17 June/57

be also proper to Relieve the other lands which were placed at the Survey in a higher class than suits the quality of their Soil on account of the trees which had been planted on them, and the total Assessment to be struck off may be estimated at Rupees 1200. but this would probably soon be made good by the Cultivation of some lands which are now left waste.

The topes in this District under the Collectors care are very inconsiderable — Those which now yield any Revenue are 38 occupying 218 Cawnies of land and they gave a Revenue of Rupees 97-8-0 while the ordinary land tax would amount to Rupees 214-8-0 — 8 Petty topes only, which stand on 11 Cawnies would gain Rupees 7 or the difference between Rupees 17 & 10, by being assessed at the land tax instead of on the present system — There are also 48 waste topes, which like the 8 petty topes just mentioned can in future be assessed at the ordinary land tax when applications are made for the ground on which the trees stand but

but no parties have yet come forward and the Collector states that in 21 instances the land tax exceeds the rent which the topes used to yield.

20. There are no lapsed topes in these Districts such as are contemplated in the order of Government. The plantations or topes in Malabar which the Collector has under his superintendence are on escheated lands, and they are managed on the Revenue system which prevails throughout the District. This system is capable of improvement, but the Collector rightly observes that "a change "will involve the whole subject of a general "Revenue Survey through land valuation "and the introduction of a system of "land taxation on a basis new to the Country".

Malabar & Canara
19 — 20 Surplus of 3rd Sanctioned
1877 — 29 March 1877 Sanctioned

21. In the ceded Districts there are no old topes under the circumstances contemplated by Government. In Kurnool however there are 605 Topes, occupying 1931 acres which are still rented in consequence of no assessment having been fixed on the land. These topes have been regarded as

Bellary, Cuddapah & Kurnool
1849 — 6th & 20th March 56
1876 — 22nd & 23rd April & 9th July 1856
2485 — 28 July 1856 Sanctioned

as the property of Government for "many years prior to the assumption of "the Province" and the agent observes that "the heirs of many who planted them "are unknown". He is in favor of fixing an assessment on the land and so resuming over the topes to the heirs of the original proprietors when they are desirous of taking them — otherwise he considers it advisable to retain them as Circar topes since giving them to the Village Community "would lead to endless squabbles, and practi"cally the profits would be enjoyed by "the more influential persons of the "Community". There appears no objection to the Agent being empowered to carry out his suggestion, but what trifling alteration of taxation it leads to will be against the Topes and not in their favor, as the rent is Rupees 1132. While the assessment on the land would be Rupees 1196.

† Trichinopoly — 121 — 22.
Madura — 7000
Coimbatore — 7
Salem — 1200
8328

It thus appears that in the Districts under review there will only be a present annual loss of about Rupees 8,328 × in carrying out the plan of surrendering the

the topes and Government will perceive that exorbitant taxation of the description supposed viz! taxation in excess of the ordinary land assessment, has rarely interfered with the Cultivation of Topes. Next to a scarcity of water the difficulty has been and still is that the ordinary assessment has discouraged the planting of trees, as the landholders have preferred to raise produce which gives quicker returns unless the land tax is suspended when the trees are fruitless. This is shown by the instance of Tanjore which is well wooded although the trees pay a tax which exceeds the ordinary assessment, because when assessed land is planted with trees the tax is suspended until the trees come to bearing. The Board presume however that Government do not intend to give a bonus for planting trees, by reducing the ordinary assessment of cultivable land so employed, and it would certainly be premature now to discuss such a measure, when the gradual operation of the rules of 1864, the menace of Capital, the late relief of private wells from taxation and the general modification of the land assessment now

now in progress may remove all argument for it. They deem it however advisable that Collectors should be empowered to give tracts of sandy land, unfit for ordinary cultivation on a moderate quit rent, when it is applied for to plant topes. These would consist principally of Palmyra date, and Ellopay trees which grow on soils which cannot otherwise be turned to account.

23. It only remains briefly to allude to the parties to whom the old Topes are to be made over when applications are made for them. Government contemplated there being offered first to the parties who originally planted them or their descendants when still resident in the Village, and otherwise "to certain of the chief ryots in trust for the whole village or perhaps to the whole body of ryots as a Village tope". - as however the main object of the measure is the preservation of the trees the Board are of opinion that care is necessary to prevent the topes falling into the hands either of needy men who merely desire an opportunity of selling the timber, or of discontented communities whose jealousies would lead

P. 15.

to

to the neglect and destruction of the trees - For this purpose it appears to the Board that Collectors should have a discretionary power in deciding on the parties to whom the topes are to be made over. The choice should be given to the descendants of the original planters, when they are men of respectability and substance, but otherwise should fall on men of wealth and standing, to be sought for among the Chief inhabitants of the Village or the former renters of the Topes. The Collectors should feel a reasonable confidence in the parties to whom the topes are given as they will become absolute proprietors and the preservation of the trees will depend entirely on their carrying out their expressed intentions of maintaining and improving the topes - Village topes however which have been hitherto enjoyed in Common, should continue so after they are assessed with the land tax work, unless the parties now interested in them agree to resign their shares. The letter of the Collector of South Arcot shows that disputes and ill feeling would arise from a contrary course.

The

Garden

24 The second branch of the subject, or the general system of taxation to be pursued towards scattered trees, and Topes on waste or unassessed land has now to be considered.

25 One reform which Government ordered to be carried out was the exemption of fruit trees from tax, when planted in back-yards, on Puttah and Enam lands and on the banks of fields. According to the information at present before the Board this measure has caused no change in the 9 Districts entered in the Margin where these trees were already free. In Coimbatore trees on Puttah lands are now untaxed, but accounts have to be prepared for the backyards and Enam lands and in Guntoor also the back-yards require some investigation. In other Districts the surrender of revenue as far as it is yet known will be

as

* Malabar.
Canara.
Vizagapatam.
Nellore.
Chingleput.
Tuticorin poly
South Arcot.
Cuddapah.
Bellary.

as follows.-

District	Rs - A - P	Remarks.
Guntoor	212 - 4 - 4	
Madura	867 - - -	For backyards. the rest are untaxed
Coimbatore	4 - - -	On a piece of Enam land.
Tanjore	22,172 - 11 - 8	On Assessed lands.
Salem	4,500 - - -	Estimated for Palmyras on occupied Puttah lands.
Kurnool	705 - - -	
	28,467 - - -	

The only large revenue is in Tanjore where the system does not appear to have excited complaint as the land tax is light and the trees are the property of the landowners who can fell or otherwise dispose of them at pleasure. But the collection of this revenue must lead to much trouble and interference involving as it does the supposed annual scrutiny of 67,975 trees and a petty demand against numerous landholders. It's abandonment will therefore be advantageous in the Board's opinion. In Malabar fruit trees have always been taxed when

growing

growing on assessed lands, but this is a component part of the revenue system of the Province and could not be departed from without a general survey and revised scheme of taxation.-

In some instances the trees are not enjoyed by the parties who hold the land, the trees having been in the possession of parties while the land was lying unoccupied, and this causes perplexity. In some Districts, South Arcot for example, it is the practice to call on the party who holds scattered trees to give them up or take the land on which they stand when another person offers to take it for cultivation, and in Salem this usage prevailed also. But latterly it has been held that the tree Puttahdar cannot be ousted, and the Board rules that the scattered trees are to be paid for when a different party takes up the land for cultivation and pays its Assessment. Thus a tax must

Board's Proc 5th Nov 1874

still

still be levied in some instances for trees standing on occupied ground, but the spirit of the Government order seems to require that an equivalent sum should be deducted from the demand against the holder of the land.

27. Another reform which the Government desire is the substitution of a tax on the land for the tree tax or renting system which is now in force regarding Village Topes and clusters of trees on unoccupied lands. The object of Government is to encourage the planting and preservation of topes by reducing the excessive taxation which is now thought to weigh on them and information is called for respecting the amount of revenue which will thus have to be given up.

28. It is however found that almost invariably the land tax would much exceed what is now paid for

for the topes so that the change is rarely wished for and when it takes place no sacrifice of revenue will on the whole occur. For sometime past endeavours have been made to get rid of the tree tax whenever practicable in this manner, and the Collectors will continue to follow this course. Two Districts however Tanjore including the wet Taluks of Trichinopoly where a similar system prevails and Bellary call for some special notice.

29. In Tanjore when Assessed lands are planted with topes the practice is to suspend the Assessment and substitute as tree tax which is collected on all fruit bearing at fixed rates for each kind. In reply to the Board's enquiry whether it would not be advisable to abolish this system and levy the land tax always, the Collector replies that the change would be disadvantageous to

to the Government and the peoples
To the former it would cause an
immediate loss of revenue to the amount
of Rupees 14,478-4-1, while as regards the
latter it would remove the encourage-
ment which is now given to keep up
and extend valuable plantations by
no charge being made for the land
while the trees are young and fruit
less. Although therefore the toll system
is cumbrous and has some disadvan-
tages as remarked by Government,
it has procured for this province
the great desideratum of a plentiful sup-
ply of valuable fruit trees and has
increased the revenue and the pros-
perity of the land holders.

30 As the tree tax exceeds
the land Assessment by Rupees 14,478
it may be thought at first that
an additional tax is thus imposed
on the cultivation of trees, but this is
not really so. Government give
up the revenue to which they are
entitled

entitled for the land while the trees are
growing and the system is thus
merely a voluntary and amicable
bargain between the two parties, Go-
vernment and the land owners,
to their mutual advantage. Govern-
ment receives eventually a small
increase of revenue and the land
holders must be large gainers too,
as they are perfectly free to abstain
from planting trees, or to cut and
sell them after they are grown
and they have found planting so
profitable that the tree tax has
gradually increased from an average
of 49,436 in fasly 1236 to Rupees 92,770
in 1262. In the latter year the
Timber of the Province was greatly
distroyed by a hurricane, and the
tree tax fell off to Rupees 61,642. But
this shows that the present system
of taxation is efficacious in pro-
curing the supply of fruit and shade

on

on which Government lay stress for while the young trees newly planted to replace those blown down are growing up the Assessment on the land is suspended, and has caused this temporary diminution of revenue. But Government and the Province will soon benifit by extensive plantations coming into yield, and as other systems have failed to produce this result and creat the rich and wooded appearance which distinguishes Tanjore the Board concurr with the Collector in abstaining from a recommendation of a change of taxation.

31. In Bellary the principle of reducing the tax on topes to the level of the ordinary land Assessment will cause an abandonment of revenue to the amount of Rupees 23,435. This sum consists of 2 items the first is an extra cess, called nivaj party, levied on Bettenut and Cocoanut gardens

gardens planted prior to the survey to bring up the survey Assessment on them to what it was under the rents. The additional sum thus collected used to be Rupees 2,570, but from the decay of the gardens under the pressure of this impolitic tax has sunk to Rupees 1,350. The Board recommended the abolition of this cess when proposing a general modification of the Assessment in Bellary and Government Assented to the measure so that this reform has been already sanctioned. The 2d item amounts to Rupees 1038, and is the estimated loss which will occur on fixing a land Assessment on the Village and other Topes instead of renting them. The Board are inclined to think that the trees will often be found too scattered to fix a tax on the land, and that the very great difference in the Collection calculate

B^d No 15 dated 1/55 P 48.
6 M.C. 2 Jan 57 P 8.
No 531. R.D.

calculation between the rents and the land tax will not occur, but this is a minor consideration and the proposed changes should be carried out wherever practicable.

Rent ... 11,555
Estimated Apkt ⅒ ... 1,170
Difference 10,385

32 The next point relates to the management of Topes and clumps of trees, when from their scattered position it is not practicable to assess them at the teerwaly of the land on which they stand. They must then continue to be rented out, but the mode in which they have hitherto been occupied, their peculiar circumstances and the methods of taxation which are locally popular differ so much, that it is impossible to frame any general rule. All that appears practicable is to lay down certain principles for the guidance of Collectors who will act on them under the control of the Board of Revenue. These principles are (1) to induce

induce the parties interested, whenever practicable to pay the land tax and thus become proprietors of the Tope. (2) When a tope has been long held by a party, and there is no apparent prospect of the land being wanted for agricultural purposes, to fix a Muctah or fair annual fixed sum, and grant a long lease of 15 or 20 years the lease holder having the decayed Timber and loppings, but not being allowed to fell trees or make use of the land except for planting. (3). In other instances arrangements must be made by putting the Topes up to competition or by giving them to parties who agree to pay the tree tax, according as the Collector finds desirable, but when the Topes are thus held on brief tenures, the protection of the trees seems to require

require that the contractors should have the fruit and leaves only and not be allowed to touch the trees.

33. The question of "Permanent Puttahs" next calls for attention. It is proposed in the Proceedings of Government Paras 3 & 20 to issue them on two occasions viz When a tax is levied on one or more scattered trees standing on unoccupied ground; and when parties who have planted trees on unoccupied land agree to pay tree-wash for it, instead of the tree tax. It will be observed that the Collectors argue against giving a "Permanent Puttah" in the first case, and the Board entirely concur in the objections they express. Instead of encouraging the inconvenient and embarassing occupancy of waste land by giving "Permanent Puttahs" to parties who plant a detached tree upon it without permission, the Board consider that the practice should be prevented as much as possible since it interferes with the disposal of land for agricultural purposes, and leads to constant disputes when one party holds the land and another enjoys a tree standing upon it. The Board would therefore as heretofore give no separate Puttahs for detached trees when it can be avoided, entering the tax which is payable for the tree in the party's ordinary Puttah when he holds one, and otherwise

giving

giving him no paper showing
merely the demand against him
for the fruit of the tree - and they
would as much as possible main-
tain the practice of requiring the
party to resign the tree or pay ten-
-ant for the land on which it
grows, when Government want the
land or another person applies for
it for aggricultural purposes. Par-
-ties who wish to plant should
in the Board's opinion, take up
land formally for the purpose -
either on payment of its Assess-
-ment, or under the Topi rules.
To admit their right to land when
they occupy it irregularly by the
surreptitious planting of a tree which
is frequently done to evade the land
revenue and prevent the occupancy of
other parties, appears very undesirable.

In

34.

In the second case also the Board would deprecate the issue of any special or "Permanent" Puttas. Such a Putta is quite unnecessary and would lead to misconstruction. When a ryot takes land, pays its assessment and receives the ordinary Puttah for it, he becomes its proprietor, as far as the Government is concerned in the fullest sense. He has the absolute disposal of the land, and of all that stands on it and may dispose of his property in whatever way he likes. No further title is therefore required from the Government and to grant "Permanent" Puttahs now on the occasions proposed, would do harm by implying that the holders of other Puttahs have not the same rights and privileges. The Board would have one form of Puttah for all lands, whether they are planted with trees or turned to other purposes and make known by the District Sookumnah rules and public Notifications as at present the rights and advantages which a Puttah confers.

When

35 When however Topes are rented out, or given on a Muctah lease, a Puttah or agreement in the form of that used in North Arcot may with advantage be adopted but the Board would suggest an addition to it, notifying that the Puttahdars right was limited to the precise terms of the Puttah and that if he desired to cultivate the land or hold it in permanency, he must pay its assessment.

x A translation of it is appended to the Boards Circular to which the Collectors have now replied.

36 The next point is the right of the owners of private topes and trees on Puttah lands, to the full enjoyment of their property. This has already existed in most Districts and the exceptional cases have been removed by the circulation of the orders in which Government expressed its sanction of the Boards proposal for establishing this principle throughout the Presidency. It will occasionally happen that the privilege is abused in the instances of the Topes which Government is about to resign to private parties on an engagement to pay the land tax and in Guntoor the Collector appears to deprecate a departure from the rule which has prevented

prevented landholders felling their trees, until it is ascertained that the land will not be so denuded as to be incapable of yielding its assessment. But the Board are opposed to any restrictions or interference respecting trees on lands in private occupancy. Independently of the general evils which result from all such interference on the part of the subordinate native servants of Government, the restriction on cutting trees on private lands without permission must fail to answer its intended purpose; for though a few trees, may thus be preserved, the owners of land are discouraged from planting others as they would be tempted to do if they had the unfettered enjoyment of their property. The beneficial effect of freeing private wells from extra taxation would thus be seriously neutralized, and the Board are anxious to avoid such a result, since it is to private wells more than to the tope rules of 1845 that they look for a gradual increase of fruit trees over the land. No apprehension therefore of a few topes or trees being cut down right in their opinion to be allowed to interfere with

with a general principle which is undoubtedly just and sound and rather than interfere with this right or make it appear doubtful in the eyes of the people they would prefer retaining the Government to pass under circumstances management.

37 As respects the preservation of trees in avenues and on Tank and Channel banks no new rules seem called for. The best descriptions of Trees to be planted in these localities have been already described in a Circular order issued in the Department of Public Works on 31st July 1855. See Printed Pp.

38. New orders are also unnecessary to give the Villagers a right to cut fuel and wood of the commoner kinds for their domestic purposes. The Board will not however enter into the question of how valuable forest timber is to be protected and plantings effected as a conservancy Department has been recently established for this purpose.

39 One subject remains. the completion of the revision of the rates of taxation for scattered trees. In their late letter the

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the Board proposed revised rates for 7 Districts which have been sanctioned by Government and pointed out that in 12 other Districts no such measure was called for. These thus remained for future disposal the two Provinces of Madura and Tanjore as respects the former the Collector now reports that the revised rates sanctioned for Trichinopoly would not be applicable as they would raise the collections from Rupees 9257 to 10628, instead of reducing them. The only reform proposed is to moderate and simplify the tax on scattered Palmyras by reducing it to 5 price when it exceeds that amount. The Board recommend this measure for sanction, which would cause a trifling sacrifice of Rupees 83. The Collector is opposed to exempting scattered Palmyras from taxation, for although this description of tree is now scarce, there are large tracts of land in the District fitted for its growth.

B^d. letter to Government 2^d April 1855 N^o 813 P. 15. from Govt. 31^st May 1855 N^o 655. P. D.

40. In Tanjore also it does not appear to the Board that any alteration of rates is at present called for. These rates have hitherto varied in different parts

J

of the District, where they were introduced by different Collectors but all trees planted since the Pymash have been assessed at Mr Rains' rates, which will soon prevail throughout the District as the old trees are fast disappearing and thousands of them were destroyed in the storm of 1853. The scale tallies closely with the taxation under the Board's revised rates, as shown by the marginal Statement, and the voluntary planting which goes on under it shows that it is acceptable to the landowners.

	Number of Trees assessed under	Number assessed under the Board's rates of 1853
Scattered Trees.		
On waste land.....	2715	1993
On Pummpoke &c...	1231	1111

11. When collecting the information required by Government, the Board took advantage of the occasion to call for a return of Topes planted under the rules of 1848. This call has only been as yet responded to by a few Collectors and their replies show that the rules have not been made use of the extent wished and anticipated. From the information before them the Board are on the whole led to believe that landowners prefer the toll system, perhaps, on some degree from the

× Districts.	Acres Planted
Guntoor	108
Vizagapatam	5
Nellore	191
Chingleput	113
South Arcot	330
Tanjore	202

facility it affords for evading the revenue, but chiefly from a dislike to be taxed in any form for trees which are not in absolute bearing. The result of the Tope rules thus far leads the Board to place their chief hope of a spread of trees on the encouragement given to their culture by a modified land assessment, and the exemption given to lands under private wells from extra taxation. It seems however desirable as already obtained to promote plantations of Palmyras, Dates and other hardy trees which grow on land not fit for agricultural purposes, by measuring off and giving pieces of ground to applicants on a moderate and fixed quit rent.

(True Extract)

Sd

Sy Secretary.

To,

H. Forbes Esq

Sy Secretary to Government

Revenue Department.

Revenue 1858 Oct.
Dy. to Cons. 12th March
No 108

Extract from the Proceedings of the Board of Revenue

Date d 22d January 1858
Rec'd 26th "
No

31 Encls.
No — Returned

No 305.

Cons 2nd June /57 p. 53.
Dy to — 28th March /58. 31–32
— 5th June /58 18–19

Copy in a G. L. to C.
dy 15th October 1858 No. 44.
Para 6.

135 — 29
3/3/58

No 298. 6th March 1858.

Submitting with the Board's review, Reports from the Collectors of Salt Revenue, containing information on the points referred to in C.M.'s Dy of 31st May 1855. No 665 relative to the Removal of Taxes and Fees

No 40

18 Feby 8 27

298/32 R.D.

No 298

Extract from the Minutes of Consultation
Under date the 6th March 1858.

Read the following extract from the Proceedings of the Board of Revenue —
(Here enter 22d January 1858 No 305)

In these proceedings the Bd. of Rev. submit in part the information called for by Govt. in their Dy. dated 31st May 1855. on certain points connected with the Salt Revenue Taxes and Fees — viz. the proposed substitution of the Farmers for the Land according to the quality of the Soil with the Taxes by Sea borne Salt from Liverpool for the Inland Provinces

"Pat" under one system
or to on individual tenure
in a tpo under another,
and on the probable financial
result of such substitution:
viz.

2nd The restoration of the
Toes, where practicable
to the Heirs of the original
planters. Who had been
driven & abandon them from
the non-payment of the tax assessed on
them. and in default
thereof the grant of them as "Village
Toes" for the benefit of the
community. either to
the whole body of Villagers
in Zamindaris or individuals
"in trust"

3rd The issue to such
Heirs - or to individual
planters of Toes - of a
Permanent Pattah - declaring
fully their immunities and
liabilities

4th The system of taxation
on individual scattered
Toes in waste land

From the Enquiries

	Rs.
Tirchinopoly	121
Madura.	7000
Coimbatore.	7.
Salem	1200
Rs.	8328.

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instituted by the Govt. if
adopted would have a natural
tendency to the increase of the
cultivation & prosperity of the
Country. the right
of old Toes. the right
special Pattahs for new ones to
the Land [illegible] can have
little tendency to encourage
cultivation in Waste Lands
only in so far as it
would in the margin
as [illegible] does it appear that
any loss of present
revenue to the Govt
from carrying out
the Govt plan regarding
them - and thereby
75 [illegible] of that loss with
the right to Waste
cultivation in the Dindigul
Zamindari - Secondly
it appears that the
Ryots of the Taluq
assessment on the
sites of the Toes would
greatly enhance the

Existing demand.

As regard Godhra.
out of the total reduction
in the Revenue from this
source of Rs 3000. the
greater part viz. Rs 3535/
is consequent on the
substitution of the Jarmi
assessment in lieu of the
very objectionable tahoot
individual measuring
the Bighas - and to which
considers the measure
necessary to prevent this
entire abandonment in
the face of the encouragement
given to these Bighas. under
the rules of 1868 -

In Salun the loss is
consequent on the fact of
the highest rate of assessment
having at the time of the
Survey been fixed on land
planted with Trees - without
reference to its intrinsic
quality. according to
which its "Jarmi Jate

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is likely to be continued
some portion of the Jarmi
assessment being paid
by Sweetlet.

Care will be required
to prevent the cancellation
of land under the rules
given for the purpose
of getting rid of the
Timber on it. With the
intention of bringing up
the land - & thus clearing
off Timber wood -

But in one case
does it seem desirable
to maintain the existing
Tahoot or Bigha in lieu of
the Jarmi rate - one
lump Rent. In
Jangora. including the
Sat Tahoots of which
25 only. it has been
usual. where Trees
have been found on
assessed land. to
remit the demand
of land Tax altogether
and to substitute

readily stated by the Bd
but includes also that
consequent on the order
of Govt. omitting tithes
altogether in England.
and on account for which the Irish assess-
ment is also paid.
the result of which
remains to be stated.
As to the rest of the Estimate. the
Govt. agree with the Bd.
that more data must be
collected before a definite
Estimate can be formed

The Stamp Duty on
Bills. and Receipts under
£2 will be the subject of
Bd. Minute. is altogether a
distinct subject. and has
been already discussed in
the orders of Govt regarding
the modification of the Bills
and Receipts duty.

The information to
show the effect of the
orders of Govt omitting
the deductions

fruit trees growing in Enam
land: in Backyard - in
the banks of fields - or otherwise
scattered on land already
forging the Jukassessment
is still incomplete. and
the Govt. Observe that the
Bd. have wrongly included
Pattangamuwa the Districts
in which it will be inex-
pedient - but so far
as is known the loss
of Income excepting the
case of Jaffna will be
generally trifling - While
the relief to the people will
be very great. and the
Expediency - if not justice,
of the measure is
unquestionable -

It remains to con-
sider the Bd. proposal in
para 22. and also the
subject of the taxation
and tenure of scattered
trees. in Waste land -

298/36 and first - the Bd. proposes
that Collectors should be
empowered to give leases
of Sandy land. unfit
for ordinary cultivation -
on a moderate Quit rent
which is applied for
to plant trees which
would thereby generally
include Coils. which
cannot otherwise be
turned to account -
and that the trees would
consist principally of
Palmyra - Date. & Illupai
trees -

The Govt. consider that
the spirit of the rules
1848 - only contem-
plates short leases

The exclusion of
Palmyra & Date trees
from the operation of
those rules was con-
: cluded in 1854
when they were made
of general application

The Dr. considers a Suit
just & to be a payment
made in recognition of a
Seigniorial right in
Lr. - or some person other
than the occupant of the
land - as distinguished
from ordinary Rent based
on a Division of
the produce in certain
proportions - and which
in Lr. includes the Land
Tax.

The Landholders the
Bd. describe in their
Report. the Land Tax
must necessarily be
assessed at so trifling
an amount - that a Suit
for it could hardly possibly
be fixed lower - and when
it is remembered that,
under the rules of 1845,
even this assessment
would not be collected
during the first 20 years
of occupation - it will
be difficult to believe that

29/8/37 The Bd. plan of Settlement
with respect to Indemnity.
Should the
Bd. Lower consider
that additional Indemnity
ought in any case
afforded for the reclama-
tion of such Waste Lands
as they describe. the Dr.
with the most respectful &
liberal consideration
of any definite plan
they may submit.

Finally I dispose
of the case of Settlers
who in waste Land -
or in cultivated Land -
but in the Enjoyment
of some person other
than the Grantee of the
Land. In this last case
the Bd. say that "the Se
tlers cannot be ousted"
the Bd. or the Tres cannot
do that - but that an
equivalent Land may

be deducted from the demand against the tenant of the land.

In Ireland of opinion that for all existing cases of this kind the proper plan would be to make over to the tenant of the land all the rights of Govt over the timber of the trees on the land. Thereby he would become the sole tenant of the Landlord liable Prim for his rent. and in default of payment to be ousted from the farm of the trees. While the demand against the tenant of the land would remain unaltered - but if the introduction of this plan should be found impracticable then in any case the payment by Govt on account of the trees should be credited towards the liquidation of the demand against the holder of the land on which they stand the farm of the trees of this kind should in any case be reserved in future. Whenever opportunity offers - they should be made

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over to the tenant of the Land.

Absolutely.

As regards trees on waste land the Govt desire the extension Sale Distrs of the Rule already widely in force. That whenever application is made for the Land on which they grow the tenant of the trees shall have the option of taking the Land with the trees at the "Saving" assessment for the former - or the same terms as may have been proposed by the Landlord - and on his agreeing the trees shall be made over with the land to the applicant.

The Government trust that the foregoing order will meet all the requirements of the case of waste Lands and trees.

Should it be desirable to maintain them - the Commissioners will be authorized to do so.

purposes is considered
by Govt that the
Rules of 1848. admit of
~~their~~ being varied only
at as long a date as
may be necessary for
the purpose - and that any
improvements made by
the Tenant. would of course
never be subject to additional
taxation. The only cases
likely to arise for enhancing
the demand on such land
would be the grant of it being
brought under irrigation
from a Government source
Even it is not clear that the
Govt would object
to grant existing rents for
a long & fixing number
of years at a time.

There are several
points in the letter from
the Collector to which
by the Bd. that are not
noticed in their proceedings
under review - but I apprehend
that the Govt. approve the
distinct orders have been
issued. Them on the
Question of the highly

298/40

objectionable and most oppressive practice complained & notified by the Govt. of Madras of arbitrarily charging on the village the unfortunately deviated from the Rates. in Rungpore in which no doubt drawers can be found & put them — and again the hardship & oppression the practice denounced by the Collector of Chinglepat of putting on & Strangers by competition goods & Rates or Duties from which above the villages are to be drawn. Those or such under Circumstances for their cultivation & homesteads. It must from which however clearly ask with himself. for it is at incumbent on any Collector & maintain an abuse nearly known it must be considered time-honored.

There are several other points demand if they have a Fabric

The practice which is in a variety be punished in the district should also be followed also in Chinglepat. and Should it may be found necessary to give the people rents & Tenancies, the rights of the villagers to wood for domestic purposes, and to Cooly for Income should be referred to Accr

Copies to the Board with 30 Encls. Dispr 8th

JD

In conclusion the Govt. may remark that they are perfectly satisfied that the same interpretation has been put by all the Collrs. on the Govt. orders, or those of the Bd. Some of them appear to have certainly included in their Remarks the cases of Coconut. & Betel Gardens. & which the Govt. does not intend to apply. Whilst on the other hand they are it is believed the cases of Tanks & Gardens being now rated as a "Fair Rent" which has not been brought into question - but which is not working as it should not constitute and cannot constitute any just ground for complaint. It is most desirable that it should be commuted into a fixed demand. and the Bd will please to give consideration to the subject.

J.H.

Feby 1808.

Revenue 1858 Depart[t]

[illegible] to Cons: 12th March

No 298

Tract Mexican [illegible] Cons.

[illegible] 12th March 58.

[illegible] Pro: Bd: of Rev: 25th May 58 Ch: 306

[illegible] 7th Oct[r] 58-135

[illegible] 7th Oct[r] 58 Ch: 89

[illegible] 3d June 58 Ch: 89

[illegible] Cons: 17th Sept[r] 58-127

[illegible] Com: 28 Feby 1859. Ch: 348

[illegible] 19th March [illegible]

[illegible] 17th Sept[r] 59 p 182

[illegible] Pro of the Bd of Rev[s] 26 June 1861 on 154 vol Rec

On the Literal [illegible]

[illegible] points contained in [illegible]

[illegible] the location of Trees

[illegible] Lopez in certain Cir[cu]-

[illegible] cuits.

Pro of the Bd of Revs Dr

24 January 62. C 1st No 265

[illegible]