Revenue Department

Minutes of Consultation

(TB) 30th March 1938

Back No 37 to 38

Order No 40 of 27th March 1938

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர் [illegible]

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 16-5-08

செப்பனிட்டு முடித்த நாள் 11-08

25/28/11/08

சரிபார்க்கும் முதல் மு. நி. பா. கையொப்பம்

[illegible] நிர்வாகம் கையொப்பம்

[illegible] கூ.நா.ய்.நி. உதவியாளர் கையொப்பம்

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*Fort Saint George, Revenue Consultation of 30th March 1858.*

No. 37. Read the following Extract from the Proceedings of the Board of Revenue; dated 12th December 1857, No. 4462.

Read the following replies to the Circular of the Board of Revenue dated 13th October 1855, No. 2657 regarding Jungle rents and the Poolary Tax generally.

No. 3149 From Ganjam 31st May in Consultation October 1857.
,, 3151 ,, Vizagapatam 27th December 1855 in Cons. 12th October 1857.
,, 3535 ,, Do. 28th August in Consultation 9th September ,,
,, 3150 ,, Rajahmundry 21st April 1857 in Consultation 12th October ,,
,, 566 ,, Masulipatam 3d May N. C. Consultation 23d June 1856.
,, 3853 ,, Do. 26th July in Cons. 16th Dec. 1856 sent to Gov. 16th Dec. 1856.
,, 3209 ,, Do. 14th in Consultation 20th August 1856.
,, 372 ,, Guntoor 24th March in N. C. Consultation 3d April 1856.
,, 255 ,, Nellore 18th January in Consultation 1st April 1856.
,, 872 ,, Do. 10th March in Consultation 14th March ,,
,, 2759 ,, Do. 9th July in Consultation 6th December 1857.
,, 3219 ,, Cuddapah 30th October in Consultation 7th November 1855.
,, 1383 ,, Bellary 19th April in Consultation 9th July 1856.
,, 1696 ,, Kurnool 10th in Consultation 20th May 1856.
,, 3070 ,, Chingleput 23d in Consultation 26th October 1855.
,, 1021 ,, North Arcot 25th March in Consultation 17th June 1856.
,, 3261 ,, South Arcot 6th in Consultation 13th November 1855.
,, 94 ,, Tanjore 2d January in Consultation 9th June 1856.
,, 3361 ,, Trichinopoly 14th in Consultation 20th November 1855.
,, 3102 ,, Madura 25th October 1855 in Consultation 7th January 1856.
,, 2043 ,, Do. 31st May in Consultation 9th June 1856.
,, 204 ,, Tinnevelly 7th in Consultation 16th January 1856.
,, 1040 ,, Coimbatore 15th March in Consultation 10th October 1856.
,, 77 ,, Salem 30th December 1856 in Consultation 5th January 1857.
,, 3595 ,, Canara 3d do. 1855 in Consultation 21st January 1856.
,, 1742 ,, Malabar 12th May in Consultation 12th August 1856.

The information furnished in the foregoing letters is intended to meet the requisition of Government in Extract Minutes Consultation R. D. 8th September 1855, No. 1026, p. p. 26 and 27 and in Extract Minutes Consultation R. D. 18th July 1856, No. 747, p. 13. In those Minutes Government reviewed the character and bearing of the several taxes which appeared under the head of Poolary in the District of Guntoor and while passing final orders as respects that district were pleased to call for certain information regarding this tax in the other districts.

2. The subjects embraced in the discussion to be noticed on the present occasion are 1st. The renting of Jungles for the privilege of cutting firewood and 2ndly. The Poolary or Pasture Tax, including the rent of jungles for purposes of pasture. The two subjects, as observed by Government, are distinct, but having been brought forward together in the discussion on Guntoor and orders passed thereon, it becomes necessary that both should be noticed in these proceedings.

3. First as regards jungles rented for firewood in the Northern Circars, the amount realized on account of this item in Guntoor was about Rupees 1,000 on an average of five years closing with Fusly 1264, (1854-55) two thirds of this sum fell on the inhabitants of the locality where the wood was cut, while one third of it accrued on the wood cut and taken for use at a distance. The Jungles, though so called, were low and light Jungle or scattered bushes on the sandy tracts near the sea. In para. 8 of Extract Minutes Consultation 18th July 1856, above mentioned, Government were pleased to abolish this tax altogether, its abrogation to take effect from the commencement of Fusly 1266, (1856-57.)

*F. Govt. 8th Sept. 1855, No. 1026, p. 22, R. D.*

4. In regard to the other Districts composing the Circars the Acting Collector of Ganjam reports that a tax, aggregating Rupees 139-4, is imposed on the poor classes who cut fire-wood

for sale, as well as Washermen, Arrack distillers, and Shepherds; these three classes being large consumers of fuel. The tax is imposed individually, and though partaking of the features of Mohturpha, appears under the head of Jungle tax. It is confined to Goomsur.

5. The greater part of the District of Vizagapatam is held on Zemindary tenure. In the Government Talook of Palcondah some jungles are leased out to persons in their vicinity for a term of years who levy tax from parties cutting wood. The rents amount to Rupees 136-12 only and seem to include both fire-wood and timber required for building purposes.

6. In Rajahmundry an impost on wood and charcoal exists but levied in some degree in a different way from what is stated above. The inhabitants of the locality are exempt as regards wood required by themselves for domestic purposes, but the renters are permitted to levy a tax at so much per load, when the wood passes beyond certain limits duly laid down. The tax is confined to two localities only, viz. the Cottapilly and Juddungy Mootahs. The sums realized are on an average Rupees 46-12-9 per year for the former, and Rupees 270 per year for the latter Mootah. Though the renters are restricted to certain limits in levying the tax, the Collector is of opinion that its imposition is pretty general. It is much complained of and the Collector strongly recommends that it should be given up. He also remarks that there is but little really valuable timber in the parts noticed and that it is very desirable to encourage the cutting and clearing of the jungles as much as possible.

| *Rs.* | *A.* | *P.* |
|---|---|---|
| 46 | 12 | 9 |
| 270 | 0 | 0 |
| 316 | 12 | 9 |

7. In Masulipatam there are two descriptions of jungles viz. those in the central Talooks or near the Nizam's frontier and the Mangrone jungles near the Coast. No timber deserving that name it is stated exists in the former, all wood of that kind used in the District being imported from the Nizam's Districts. Fuel is now cut in this class of jungles free of tax. Petty taxes were formerly levied but these from their small amount and from the annoyance to the poor attending their collection have been discontinued altogether. A forest of scattered Soapnut-trees between the Goodewadah and Kykaloor Talooks still yield a Revenue to Government varying from Rupees 1,000 to Rupees 3,000 per annum according to the crop. These trees are under the immediate charge of the Officers of Government. Other descriptions of trees are intermixed with them and a petty tax of 2 pice per load used to be levied on fuel cut in this locality till a few years ago, but this in common with the other petty imposts on fuel in the central Talooks noticed above has been discontinued.

8. The Mangrone jungles are situated, one near Masulipatam and the other at Murripollem in Deevy. The former is small and is preserved with the view of protecting the banks of the Bunder River and of preventing the drift of sand into a channel at that place. The latter is considerable in extent and furnishes firewood for local consumption as well as for exportation. The Acting Collector is of opinion that the wasteful cutting of this wood should be prohibited and that a tax should be imposed on it according to its quality and size.

*Pro. to Govt.* 16*th December* 1856.
*From Do.* 7*th February* 1857 *No.* 149 *R. D.*

This jungle is situated in the late Deevy Zemindary. The Zemindar it will be remembered was prohibited by a decree of Court from imposing a tax on the wood cut, on the ground that such an impost was not customary before the estate came into his possession from Government. This objection is no longer of any effect as the property has reverted to Government and the Collector has been instructed to reimpose the tax.

9. For the completion of the arrangements ordered in Extract Minutes Consultation referred to at the commencement of these Proceedings, so far as regards the five Districts composing the Northern Circars, it only remains that the fuel rents above mentioned should be abolished viz.

| | | | |
|---|---|---|---|
| In Ganjam, | | | |
| ,, Vizagapatam, | 139 | 4 | 0 |
| ,, Rajahmundry, | 136 | 12 | 0 |
| | 316 | 12 | 9 |

The Mangrone jungles in Masulipatam will continue as they are as shown in para. 8. above.

10. The Board proceed to notice the jungle rents and Poolary or Pasture tax in the other Districts under their charge recapitulating first, for easy reference the views of Government on the latter subject.—These are.

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1. The practice of renting jungles, for purposes of pasture, should be continued.

2. That waste land suited for pasture, including lands hitherto specially reserved for that purpose, shall be given at moderate rates of assessment, to be held like other Puttah lands in general and subject to no other demand, however improved and in whatever way employed, strangers to be permitted to take these lands on the refusal of the ryots of the village to do so.

3. That the taxing of cattle, whether of cultivating or non-cultivating persons, shall entirely cease.

4. That the tax on sheep and goats, whether called Poolary or Mohturpha, shall be abolished.

*Nellore.*

*From Collector* 10*th in Consultation* 14*th March* 1856, *No.* 58.

11. The privilege of cutting wood in the jungles of the Nellore District for domestic purposes and for consumption in the district is enjoyed by the inhabitants without restriction, but firewood cut for exportation beyond the limits of the district is liable to tax. The localities which furnish firewood for exportation are the coast talooks of Cotah, Survapilly, Talamunchy, Cavelly and Buddapoody and the inland talook of Calegherry. The wood is taken exclusively to Madras either by sea or by the Pulicat lake. The persons engaged in the trade are Natives of the district and sometimes inhabitants of the villages where the wood is found. The wood is of three classes and is charged at rates varying from 6 annas to Rupees 1½ per 1000 pieces. The same rates are charged for wood to be used for charcoal. The revenue from this source was Rupees 1,102 in Fusly 1264 but this is the highest amount realized during the five years from Fusly 1260 to Fusly 1264 comprised in the statement received from the Collector. The Collector considers the tax unobjectionable and the Board concur in this view but they are inclined to think that the jungles in question may be given on rent so far as regards firewood cut for export and charcoal, the privilege of immunity enjoyed by the inhabitants of the District remaining as it is.

12. The Poolary of Nellore is an important question. Its features are mainely the same as the Poolary of Guntoor and the mode of treatment required is the same. The history and character of this tax were noticed in the Proceedings of the Board dated 19th January 1843, and Mr. Elton, the present Collector of Nellore has also entered fully into the subject in his report dated 18th January 1856, No. 12 in which the measures, which it will be proper to adopt in future in regard to this impost are mentioned. Mr. Elton's report is accompanied by one from his Sub-Collector Mr. Minchin, who also furnishes full explanation as to the nature and working of the Poolary in the northern talooks of the District.

*Copy sent to Govt.* 30*th January* 1843.

13. The levy of Poolary as a source of revenue has always existed in Nellore from the first acquisition of the District by Government. In Fusly 1211 (1801-2) the capitation system prevailed. In the following year the cattle were not counted and the sum fixed as the demand of the preceding year was retained. From Fusly 1218 (1808-9) the same sum formed the demand on this account, but was distributed on the pasture lands of the village; 25 per cent. of this description of land having been previously deducted for the tilling cattle which were exempt from taxation. This arrangement was in some measure disturbed by the triennial and deceanial rents which followed, except in the northern talooks, where a tax on the land was for the most part retained. In Fusly 1236 1826-27, the Muctah system as a fixed sum for each village was adopted in the Collector's division, and the Poolary tax in the Northern talooks was extended from the lands usually occupied for pasture to the entire land of the village not required for cultivation, the reserved tracts or Cunchas excepted which were usually rented separately. In Fusly 1238 (1828-29) the capitation system was reverted to in the Collector's division and in Fusly 1241 (1831-32) in the Northern talook also in supercession of a tax on the land just described, the evils of the counting plan having been subsequently prominently brought to notice by the then Principal Collector Mr. Stonhouse, a fixed sum or Muctah for each village was reintroduced in the Collector's division, the amount being regulated with reference to the number of cattle then existing and to the actual collections of the previous five or six years. In the Sub-Division or Northern talooks the custom in force anterior to Fusly 1241 (1831-32,) that is a tax on the lands used for pasture was reverted to, a fixed sum or Muctah previously settled being ap-

portioned on these lands. The foregoing arrangements were to be in force till superseded by such plan as might be considered proper at a survey of the District.

*Nellore.*
*Ongole.*
*Cadanootalah.*
*Vullapully.*

14. The capitation plan was however still retained in the talooks of Sydapoor and Oodiagherry, and in the towns and villages noted in the margin. The two talooks in question were of recent acquisition and sufficient information for fixing the amount of Muctah in the villages of which they were composed was not forthcoming. In the chief towns of Nellore and Ongole a great portion of cattle belonged to non-cultivating classes, and the quota to be paid by each individual could not, it was thought, be easily determined. A satisfactory arrangement was impracticable in Cadanootalah and Vullapully as these villages were nearly depopulated. Their inhabitants were few, while the land suited for grazing cattle was extensive.

15. The Muctah, though an improvement on the counting system does not remove the evils inherent in the tax itself, which have been already forcibly pointed out in the discussion of the subject as it affected Guntoor. In many villages of Nellore of which instances are given by Mr. Elton the impost is very heavy and in some villages it has been found necessary in consequence of the excessive character of the demand to give up a portion of the fixed Muctah. Where the Muctah compared with the present numbers of cattle and the extent of pasture land that is available, is light and the quota of each man is therefore small, the tax is paid without demur or complaint, but generally it is felt to be very oppressive in its present form. Where the capitation made obtains the rates noted in the margin are enforced. Cattle used in agriculture, at the the rate of 4 to each plough are exempt. An allowance also of 4 heads of cattle is made to some of the village servants and certain privileged classes enjoy immunity either wholly or in part. " In the large towns of Nellore and Ongole, with their diverse population" Mr Elton observes " the work of making out and adjusting the Poolary is one of peculiar difficulty."

| | *As.* |
|---|---|
| *A full grown Cow or Ox ... ... ...* | 8 |
| *A bull 3 years old .. ... ... ...* | 6 |
| *Young cattle upwards of a year old ...* | 4 |
| *3 Calves if belonging to the same owner ...* | 8 |
| *If otherwise each ... ... ... ...* | 3 |
| *Sheep and Goats with allowance of 20 per cent. for lambs per* 100 ... ... ... | 8 *Rs.* |

16. Besides the items enumerated in the foregoing paras. as constituting the Poolary of Nellore, viz. Capitation Muctah and the pasture lands in the Northern talooks, two others remain to be brought under notice. These are the rents of the pasture tracts called Cunchas, much sought after by substantial ryots, and the tax on land assessed for cultivation but not cultivated. The Cunchas are extensive tracts of pasture, chiefly in the Western talooks. They are rented annually and are taken in some instances by large cattle owners in the Eastern Talooks where from facilities of irrigation and other causes the lands are more extensively under cultivation, the extent available for pasture being consequently limited. Sometimes the Cunchas are rented by the villagers themselves or are included in the demand on the village. The ryots in these cases use the land themselves or subrent it to others. In the latter case the subrenters it is stated are subjected to a double charge as the Poolary extends over the whole District, but this remark would also apply to renters of Cunchas who require the pasture for their own Cattle The other item or land assessed for cultivation but not cultivated or Amanut shist, as it is termed, was imposed for the first time in Fusly 1257 (1847-48) or only 9 years ago, by the Collector without the sanction of the Board or Government previously obtained. The reason assigned for this measure was, that the ryots exercised an influence in keeping the arable lands uncultivated in order that they might use them as pasture for the Cattle of the village and the order imposing this new change was supposed to be in accordance with para. 11 of the cultivation Hookoomnamah of the District, which prohibits the occupation of these lands for pasturage except on payment of ½ of the full assessment. This provision of the Hookoomnamah was intended to meet specific cases and not to enjoin a rule, of indiscriminate application by which all the cultivable lands of the District, not occupied for cultivation would be brought within its operation. The effect of such a rule, as observed by Mr Elton, is to hold out an inducement to the ryots to keep land out of cultivation as they are enabled to occupy it at a reduced rate, at a fraction merely of the real assessment. The Poolary revenue was suddenly increased in Fusly 1257 (1847-48) by



4
1400

*From Collector 18th January in Con. 1st April 1856 Enc. B.*

the addition of Rupees 15,368 on account of the "Amanut shist," but no permanent benefit to the revenue has been derived by the addition as the Poolary collections fell in the following year and are now below what they were previous to the imposition of this new item adversity of season latterly has in some degree contributed to this result. The Board agree with the Collector as to the impolicy of this impost which being additional to the ordinary Poolary was only augmenting the burdens of the ryots. The ryots of the village generally, the Collector rightly observes, should be allowed to graze their Cattle on the waste arable lands without payment of " Amanut shist" so long as the lands remain unoccupied, subject to the reservation in regard to lands specially fitted for pasture, which have hitherto been rented out for that purpose as directed by Government in para. 5 of Extract Minutes Consultation 18th July 1856, No. 747, R. D.

*Board's Proceedings 19th January 1843, p. 3.*

17. The Ryots of the 4 Northern Talooks regard their grass lands, as the Government are aware, as an integral part of their holdings in the same sense as their cultivated lands. On the introduction of the capitation system in these Talooks in Fusly 1241, (1831-32) rather than relinquish those lands the ryots consented to pay the previous Assessment on them in addition to the capitation amount. On the return in 1843 to the system of taxing the land, the local authorities were unwilling to give up any portion of what had been collected during the prevalence of the capitation plan so that in some villages, 132 in number as pointed out by Mr. Minchin in para. 10 of his Report.

*From Mr. Minchin Sub-Collector To Collector 1st November 1855, p. p. 5-7.*
*Enclosure in F. Collector 18th January in Con. 1st April 1856.*

*From Mr. Minchin Table B.*

Where the extent of waste land is comparatively limited, the Poolary is virtually a Muctah on the number of Cattle. Where the Poolary tax is on the land the villages being 49 in number the rate is about 1 Rupee per Goortoo or rather more than 5 Annas per acre, but including a certain extent of classified waste land in those villages the rate is about 3½ Annas per acre; it appears however that only a small portion of the whole of this land is really fit for pasture. The classified waste assessment or Amanut shist just mentioned appears to be the tax improperly introduced for the first time in Fusly 1257, (1847-48) so that the ryots of the Northern talooks may be said to pay about 5 annas per acre for the pasture lands included in their talooks, at least so far as regards the 49 villages immediately under consideration. Mr. Minchin deprecates any increase to the assessment of these lands so as to bring them to an equality with the ordinary fixed rates of contiguous lands of similar quality. The lands themselves are situated in small portions in different parts of the ryot's holdings and could not be given up or conveniently held by others.

*From Mr. Minchin para. 28 to 30.*

*Mr. Minchin para. 32.*

18. Much of the land entered as pasture in the 132 villages above mentioned in which the Poolary is virtually a tax on the number of Cattle is also stated to be unprofitable.

*Mr. Minchin para. 39.*

19. The Poolary waste or pasture lands in the Northern talooks under consideration have not been classified and assessed like the lands set a-part for cultivation.

20. Mr. Minchin wishes to correct an opinion which seems to have prevailed more or less that a class of persons exist in the Ongole Division who devote themselves exclusively to the breeding of Cattle, such a class does not exist. All the ryots, except the poorest, rear Cattle, and the most substantial land holders are also generally the largest owners of cattle. Mr. Elton is of opinion that a stimules will be given to the breeding of cattle by the abolition of the present Poolary tax and that a demand for Pasture lands will spring up in consequense. Besides the occupation of such additional pasture land, the abolition of the newly imposed "Amanut Shist" will, Mr. Elton observes, set free the unoccupied assessed waste to all persons desirous of engaging in agriculture. If the Ryots of the village on the abolition of the present Poolary tax should still be desirous of retaining these lands, they can of course only be permitted to do so on payment of the full fixed assessment.

*Para. 68.*

*From Collector para. 17.*

21. The present Poolary tax of Nellore as shewn in the foregoing paras. is composed of the following items, 1. Amount according to capitation, 2. Muctahs, 3. Assessment of pasture lands as is found in the 4 Northern Talooks of the District, 4. Cunchas or rich grass tracts set apart for pasture in the Western talooks, and 5. Assessment of unoccupied cultivable land. The first two items will cease, if Government approve under the orders cited in the early part these Proceedings. The injurious character of the last mentioned item, recently imposed without authority renders its abolition under any circumstances necessary. The tax will then assume its proper form of an assessment on the land, but as the land is unclassified waste and wholly unimproved, Mr. Elton seems to think, at least so far as regards the Nellore Division of the District, that the ryots could not afford to pay the full rent that might be fixed for it if brought into classes and assessed. Mr. Minchin entertains a similar opinion as already observed in regard to the Northern talooks. The Board are not disposed to adopt this view. They desire to bear in mind that the assessment payable to Government is the tax of the land in its unimproved state, and that if moderation is observed in fixing it, there ought to be no difficulty in carrying out the rule laid down by Government in regard to such lands; viz., that waste lands suited for pasture, including lands* hitherto specially reserved for that purpose, shall be given at moderate rates of assessment, to be held like other puttah lands in general and subject to no other demand, however improved and in whatever way employed. The rule applies only to land fit for pasture and not to very poor lands such as the Poolary waste in the Town of Ongole and elsewhere is described to be which cannot be turned to use in this way and would be left to the village in common. The application of this rule is the more reasonable in the Nellore District as it is customary there to allow ¼ Goortoo of waste free of assessment on account of the tilling cattle, for every Goortoo of land occupied for cultivation, an allowance indeed to admit of fallows and rotation of crops.

*Para.* 18.

* *The Cunchas of Nellore.*

*Mr. Minchin para.* 53.

22. The Board are also of opinion that the Cunchas may be classified and assessed in like manner and allowed to be held for a term of years or in perpetuity like puttah lands in general instead of the present practice of annual rents, by auction.

23. With the change to a tax on the land, the taxing of cattle belonging to the cultivating and non-cultivating classes as well as the tax on sheep and goats however designated, will cease. Mr. Elton does not mention what portion of the tax on sheep and goats is paid by shepherds who do not hold land. The Board would wish the amount to be stated and its bearing on the payers, and if the amount is large, whether any objections exist to its being retained. The orders of Government contemplate the entire abrogation of this tax, but a reservation is here made as regards shepherds, who are not holders of land, with reference to the large amount of revenue derived from this class of persons in some districts as will be seen presently.

24. The effects of the proposed change on the revenue are stated to be as follows:

Present Poolary to be abolished.

| | | Rs. | |
|---|---|---|---|
| Average of 5 years from Fusly 1260 (1851-52) to Fusly 1264 (1854-55.) | Poolary proper .... ... | 129,955 | |
| | Cunchas ..... ..... | 10,255 | |
| | Amanut shist ..... ... | 14,604 | 154,814 |

Expected Revenue under the proposed arrangements.

| | | |
|---|---|---|
| Cunchas ... ... ... ... | 15,000 | |
| Rents of Poolary waste ... ... | 60,000 | |
| Land retained at the full assessment | 6,000 | |
| Increased cultivation ... ... ... | 40,000 | |
| | | 121,000 |
| Deficit ... ... | | 33,814 |

NOTE.—The ultimate deficit will be Rupees 19,210 if the Collector's Estimates of probable results are realized. The actual amount of Revenue to be relinquished in the first instance will be Rs 104,559 which is composed of Poolary proper Rs. 129,955 less Rs. 40,000, which seems to be the amount collected in the sub-division at present in the shape of a tax on the land, or Rs. 89,955 and Rupees 14,604 amanut shist.

The Amanut shist or Rupees 14,604 being a newly imposed item may be excluded from the cultivation. This sum being deducted, the deficit will stand at Rupees 19,210. It is not clear whether the renting of the jungles in the Western talooks alluded to by Mr. Elton in p. 17 of his report, is included in



the foregoing item of Rupees 60,000. The jungles in question it appears are to form a new source of revenue; they will not however be declared liable to tax till the subject has been more fully reported on in order that the Board may judge how far the impost will be free from objection.

25. In the proposition for a reduction of the assessment of the dry and wet lands of the Nellore district, which has been recently sanctioned, it was argued that an increase of cultivation might be looked for from the measure. The Board can hardly expect that a further increase of Rupees 40,000 as above exhibited, is likely to follow, at least for some time to come, the proposed abolition of the present Poolary, but adverting to the evils of this tax and of the fact that its abolition last year in Guntoor has already been attended with advantage and among other benefits with an increase in the Revenue of the District, the Board would beg to recommend that the proposed change in Nellore to a tax on the land may be sanctioned at the earliest period, compatible with the financial arrangements of Government.

26. The Board resolve to submit to Government with these Proceedings a letter from Mr. Taylor, Acting Collector of Nellore, dated 9th July 1857 stating his views on the Poolary question with reference to the remarks of the Board in p. 11 and 12 of their Proceedings, dated 27th October 1856. Mr. Taylor is in favor of a moderate Taram Assessment for the Poolary lands under consideration, and the Board infer from the expressed sentiments of the ryots of Amanabole in the Ongole Division, whose written statement forms one of the Enclosures of Mr. Taylor's letter, that if the Taram Assessment is really moderate, it will not be unacceptable to the ryots, who will use the land as they please, whether for pasture or cultivation. Mr. Taylor estimates that land thus occupied may be expected to yield a Revenue of Rupees 80,000 which exceeds Mr. Elton's estimate; but the latter is based on the present Poolary rates and not on a fixed Taram assessment as advocated by Mr. Taylor. Mr. Taylor considers that a healthy stimulus will be given by the proposed change in the taxation of Poolary and with this impression he fully expects that what is now proposed to be given up will be more than made good eventually.

*In Con. 6th Dec.* 1857.

*Submitted to Govt. 2nd April* 1857.

27. With the reduction of the Assessment generally lately sanctioned by Government Mr. Taylor seems to think that the present allowance of ¼ Goortoo of waste land free of Assessment for each Goortoo of cultivation may be abolished. It is to be remembered however that this allowance is customary and could not well be abolished unless an equivalent were given to the ryots. This is not done in the reductions of the Assessment which have been sanctioned, as these have been ordered in consequence of the assessment itself being excessive. Moreover it must be borne in mind that on the abolition of the Poolary tax as at present levied it is porposed that all land included in the ryots puttah shall be charged at the full Taram rates of Assessment.

28. In Cuddapah the Jungles are not rented out for pasturage, nor are cattle taxed. The sheep and goats of ryots are free but those of shepherds, not holding lands, are liable to a Mohturpha tax varying from Rupees 2 to Rupees 6¼ per hundred sheep and goats. These animals are hired out for manuring the land and large numbers are bred and sold for the Madras Market. The Revenue accruing from this source amounts to Rupees 20,000 per annum and adverting to the income enjoyed by the owners the Collector sees no reason why this item should be given up, as the sheep and goats of the actual holders of land are exempt; the Board concur with the Collector in opinion that there is no necessity, at present at least, for relinquishing this impost.

*Cuddapah, 30th Oct. in C. 7th Nov.* 1855 *No.* 3219.

29. Cattle are not taxed in Bellary but both hill and jungle rents, though inconsiderable in amount, are found there. A tax on sheep and goats also is in force. The former consists chiefly of taxes on hill products as fruit trees and timber cut for sale and yielded a revenue of Rupees 4,063-12-0 in Fusly 1264 (1854-55.) The revenue of the preceding year was rather more. The tax on sheep and goats amounts to Rupees 12,470 and is included under the head of Mohturpha.

*Bellary, 19th April in Consultation 9th July* 1856, *No.* 1383.

*From Govt. 8th Oct.* 1847, *No.* 1114, *R. D.*
*Do. 22d February* 1848, *No.* 191, *do.*

30. The Hill and jungle rents included many objectionable items as a tax on honey, and wax, &c. These were abolished under the orders of Government but three items still remain which the Collector is anxious should be given up. These with the revenue, yielded by them are as follows.

| | 10 years average. Rupees. |
|---|---|
| Tax on the gathering of gum... ... ... ... ... ... | 55. |
| Do. on bark used in distilleries... ... ... ... ... | 113. |
| Do. on leaves used in the preparation of indigo.... .... | 44. |
| Total... | 212. |

The Board would beg to support the recommendation of the Collector for the abolition of these petty taxes, the collection of which must be attended with more or less vexation to the parties liable to them.

31. The tax on sheep and goats being confined as the Board suppose to the class of shepherd only, the non-cultivating classes generally being exempt, and being considerable in amount will continue for the present. On a former occasion when the equalization of the rates in the different talooks according to which this tax is levied was under consideration, the Government were of opinion that the question might remain in abeyance pending a decision on the general subject as to the retention or otherwise of the Mohturpha taxes in all the districts.

*From Government 14th March* 1854, *No.* 304, *p.* 5, *R. D.*

32. The Jungle and Poolary taxes collected from individuals in Kurnool amounted to Rupees 799-0-4 in Fusly 1264 (1854-55,)

*Kurnool, 10th in Cons. 20th May* 1856, *No.* 1696.

of this Rupees 500 appertain to the grazing lands given on rent at Allootla Talootla and Peddacheroovoo situated on the summit and slopes of the North-east portion of the Nulla-mulla range of Hills. The remainder or about Rupees 300 is the tax on the horned cattle of Sheperds and others, not holding land. In the former case the renters collect a tax on cattle, according to the number brought to graze, at specified rates. The officiating Agent would be glad to see this tax abolished on the grounds, that the Revenue involved is in-considerable and that the cattle which are brought to these pastures belong to the agricultural classes. The circumstance of the tax being levied by the renters with reference to the number of cattle brought to graze and of the bullocks and horses of Travellers Brinjaries and Pilgrims resorting to the Pagoda at Sreesalem being subjected to it, is further adduced by the officiating Agent as rendering the tax objectionable. The Board do not concur in these views, and are of opinion that the rich pastures in question should be taxed equally with the Cunchas of Nellore and similar pasture lands in other Districts. The evils noticed by the officiating Agent might be removed by the introduction of a clause in the rent shewing what classes shall be exempted from the rent.

33. The second item or tax on the horned cattle of Sheperds and others not holding lands, yielding about Rupees 300 per annum the Board beg to recommend may be abolished; according to the views of Government in regard to the taxing of cattle generally. The owners of the cattle belong for the most part to the poorer classes, who possess one are two only each. The sheep and goats of Sheperds in Kurnool are liable to tax, which aggregates about Rupees 10,000.

34. Firewood is not taxed in this District.

*Chingleput, 23d in Cons. 26th October* 1855.
*Pro. to Government 24th November* 1857.

35. The pasture lands in the District of Chingleput, are poor. The jungle, with the exception of Streehurricottah, are considerable and are held by the Meerassidars of the village to which they belong, at fixed moderate rents. The Streehurricottah jungles as the Government are aware are rented.

36. A tax on sheep and goats, such as is found in Cuddaph and some other Distrricts already considered does not exist in Chingleput. Shepherds are liable only to the ordinary Mohturpha.



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*North Arcot.*

37. It does not appear that cattle in the District of North Arcot are taxed, with the exception of bullocks kept for purposes of traffic, but this tax as well as one imposed on Shepherds is strictly speaking Mohturpha. The former item including bandies, also kept for traffic yields a Revenue of Rupees 697-3-11. The latter Rs. 1,008-4-8. The tax payable by shepherds sometimes assumes the form of a house tax, a very small portion of it amounting to about Rupees 44, is obtained on the actual number of sheep and goats and this practice is confined to certain villages only in the Chittoor and Chandragherry talooks.

*South Arcot 6th in Cons. 13th November* 1855, *No.* 3261.
*Tanjore, 2d January in Con. 9th June* 1855, *No.* 94.
*Trichinopoly, 14th in Cons. 20th November* 1855, *No.* 2261.

38. The tax on cattle and that on sheep and goats are not found in the Districts noted in the margin. Nor are lands let out for pasture in these Districts with the exception of the waste lands in the dry villages of the talooks of Moosery and Laulgoody in Trichinopoly where grass puttahs are issued the tax on such lands ranging from one to five annas the Cawnies.

39. Certain jungles in these Districts are leased to the Indian Iron Company. Other minor jungle rents exist but these do not call for remark.

40. The Collector of Tanjore mentions some extinct jungles in the Kevalore Talook. The jungles have wholly disappeared, it appears and the land is unfit for cultivation. The ancient rent however amounting to Rupees 36-12-2 is still kept up and is paid by five villages mentioned. The Collector makes a request that this demand may be remitted, which the Board beg to support.

*Madura.*
*25th October* 1855 *in Con. 7th January* 1856, *No. 200 with 2 Enclosures.*
31*st May in Con. 9th June* 1856, *No.* 113, *Enclosure 2.*

41. The letters noted in the margin furnish full information regarding the Poolary Tax in Madura which is levied in the form of a tax on the land, and confined to the Talooks of Ramgherry, Todicomboo and Iyempilly. A separate tax on cattle, sheep and goats does not exist in this District. Previous to 1258 (1848-49) the arrangements for the collection of the Poolary in Madura were not very systematic. In that Fusly the plan in force in Coimbatore of allowing ½ of the ryots Putcut to be held on ¼ of the fixed assessment was introduced, and from that date the tax is found to be composed of the following items.

Tax according to the Coimbatore rule.

Do. on land given for pasture on bids.

Do. on Putcut waste and land on which cattle are grazed without permission.

The bulk of the Poolary Revenue is derived from the first mentioned item. Land held seperately on bids cannot at any time add much to the Revenue as the pastures in Madura are very inferior in quality to the land occupied for this purpose in Nellore and Guntoor. In Fusly 1264, 1854-55, the Revenue from this item was as low as Rupees 500. The third item is in fact a fine on ryots neglecting to cultivate land included in their Putcuts, and for grazing their cattle on land set apart for the purpose of being given on bids. The Revenue from this source has fallen as low as Rupees 2. It can never be of any importance in a Revenue light, as a rigid enforcement of the fine could not be

*Enclosure 1 from Collector 31st May* 1856.

exercised compatibly with a due consideration of the welfare of the ryots. At first in Fusly 1258 (1848-49) on the introduction of systematic rules for the collection of this tax, the fines were enforced with some degree of strictness but the collections subsequently shew that a larger measure of indulgence was necessary. So far as regards the fine on putcut land not cultivated the rule applies to a state of things when ryots were led to take up land which they never intended to cultivate, but to use for grazing. The necessity for this fine ceases when the rule which requires that all land in occupation shall pay the full assessment is fully brought into operation. As a temporary measure for one or two Fuslies only, putcut waste was assessed with the grass tax, but the Collector is of opinion that as a general rule it is better to enter all such land at the full assessment, and such portion of the demand, as may be found, when the collections are closed, to be beyond the means of the ryot to discharge, being left to be written off as irrecoverable. With a moderate assessment and with an allowance for fallow as in Coimbatore and Nellore, which is now in force in Madura also, irrecoverable balances however will seldom appear.

*From Collector 25th October* 1855. *Para.* 6.

42. Of the two systems viz. the plan of allowing ⅓th of the putcut to be held on ¼th assessment and that of giving the grass lands on bids, the Collector in his letter of 25th October 1855 para. 11 inclines to the latter, but in his subsequent letter, 31st May 1856 para. 6, on further information obtained, the Coimbatore plan is approved. The grounds for this opinion are "that the Poonjah lands in the 3 talooks, especially in Ramgherry are too poor to bear cultivation every year, or to pay a full tax without it, and that it is expedient therefore, to offer facilities for keeping a portion in pasture so as to benefit by the droppings of cattle." The Collector was also of opinion (para. 8) that the proportion of the ryots holding to be held on a favorable assessment should be ½ and not ⅓th. The Board concur in this opinion. The proportion of land thus held in Nellore is ½ and it is altogether free.

*In Cons. 7th January* 1856.
*In Cons. 9th June* 1856.

43. Should Government be pleased to concur in the foregoing view the present Poolary system of Madura will merge in the single rule of allowing ¼ of the ryots holding to be held on ¼ assessment, all land included in the holding, with this exception; being liable to full assessment. The items viz., land given on bids and fines which as already pointed out yield but little, will cease altogether, and all land not occupied as above will form the common grazing lands of the village and be open to all. The Collector adopts this view in para. 12 of his letter 31st May 1856, but thinks (para. 13) that the covenanted officer in charge of the talook, should be allowed a discretion to with-hold a portion of the waste, where it is extensive, at a distance from the village so as not to interfere with the cultivation, and to let it to traders or breeders, who will otherwise be able to pursue a gainful occupation tax free, and have great inducements to use their influence to keep land waste. The minimum assessment for plots thus reserved to be ¼ of the full rate, and where there may be competition, the land to be given to the highest bidder. This suggestion is made with reference to the remarks of the Sub-Collector that such breeders and traders have sufficient influence to prevent the poorer ryots obtaining the waste lands for cultivation. The subject was discussed in the correspodence noted in the margin, with reference to which the Collector's letter 25th October 1855, reviewed above, was written. The plan of reserving grass lands at low rates of assessment is opposed to the principle of requiring that all land in occupation shall be liable to the full assessment and may impede the successful working of the rule recommended by the Collector; viz., of giving an allowance for fallow or pasture. The pasture lands under consideration are in an unimproved state and as such should bear moderate rates of assessment. With an assessment thus fixed and with an allowance for fallow, breeders and traders will probably become holders of these lands, purticularly as small portions of their present pasture enclosures are used for cultivation. In

*Pro. to Govt. 4th Aug.* 1853, *para.* 10.
*From do. 11th Oct.* 1858, *No.* 1132, *R. D. p. p.* 6-9.



Nellore and Guntoor the avocations of farmer and breeder are combined, and it seems not improbable that in Madura also the same state of things is to be found. At the same time it may be expedient where the waste is very extensive to allow the Collector to reserve a portion to be sold by auction for the year.

*Enc.* 1 *from Collector* 31*st May in Cons.* 9*th June* 1856.

44. The Poolary Revenue of Madura previous to Fusly 1258 (1848-49), when as already observed, more systematic arrangements were introduced, was about Rupees 6,000. In Fusly 1258 (1848-49) it rose suddenly to Rupees 11,483 but subsequently fell and in Fusly 1264 (1854-55) it stood at Rupees 5,518 nearly the whole of this was derived from the ¼ assessment of land held for pasture. The sum to be relinquished by the proposed modification will thus be about Rupees 1,520-7-6.

| | ¼ *tax on* ⅓*th land.* | *On bids.* | *Fines.* |
|---|---|---|---|
| *Fusly* 1264... | 4,997-2-5 | 499-11-9 | 20-11-9. |

*Tinnevelly, 7th in Con.* 16*th Jany.* 1856.

45. The only tax of the description under consideration in Tinnevelly, is a fixed tax of Rupees 105-8-2 collected from the Nattamygars and shepherds of 8 villages in the Sauttoor, Punjamahl and Shenkaraninar-kovil Talooks on account of cattle which graze on uncultivated dry lands. The Collector states that this tax will be discontinued in conformity with the orders of Government. The Board observe that the previous sanction of Government was necessary for this step.

*Coimbatore,* 15*th March in Con.* 10*th Oct.* 1856.

*From Govt. 7th Sep.* 1854, *No* 1063, *R. D. with orders of the Govt. of India* 11*th Aug.* 1854, *No.* 851.

46. The Hill and jungle rents in Coimbatore, which included all hill products as Honey, Wax, Dammer, Cardamums, &c., as well as the right to graze cattle, were abolished three years ago. The cattle are taken to these localities in bad seasons only and the Collector is of opinion that the rents, so far as regards the privilege of grazing cattle, should not be revised.

47. The waste or grass lands are held in two ways. Firstly, Each ryot may hold waste land to the extent of ⅓th of his puttah holding on ¼ of the assessment, but if any portion of this waste is cultivated it becomes liable to full assessment. Secondly, Waste lands may be occupied for pasturage on payment of ¼ of the fixed assessment. Much land was formerly held under the first mentioned mode, but owing to the extension of cultivation, it has decreased to the extent as the Collector observes and as confirmed by the accounts in this office, of about 76 per cent.

| | *Full assessment of the* ⅓*th held as pasture.* | *Assessment of the cultivated land.* |
|---|---|---|
| *Fusly* 1242 *(a bad year.)*... | 631,153 | 18,99,191 |
| ,, 1261 ... ... ... | 143,386 | 22,19,303 |
| ,, 1265 ... ... ... | 211,293 | 22,94,902 |

48. Waste land held according to the second mode yields a considerable Revenue, amounting in Fusly 1265 (1855-56) to Rupees 76,018-6-8. The land is taken up annually at ¼ assessment as already stated. The Collector does not think that it could be occupied permanently subject to the payment of the full Taram assessment.

*Salem, 20th Dec.* 1856 *in Con. 5th Jany.* 1857, *No.* 77.

49. The Poolary tax in Salem appears in the following forms.

*Fysal Poollary.*

1. Land used for pasture alone and assessed for that purpose at the survey.

*Tezaye Poollary.* 2. Unirrigated land when taken up for pasture. On this one-third of the fixed assessment is levied.

*Choutaye Poollery.* 3. Land at ¼ of the fixed assessment when it forms an integral part of the ryot's entire holding, and provided it does not exceed ¼ of the land in occupation.

*Putcut Poollary.* 4. A fixed Poolery-cess imposed at the survey for the privilege of grazing cattle on the unoccupied lands of the village.

*Roya Poollary.* 5. A tax paid by shepherds for the privilege of grazing in certain localities.

*Alumbody Poollary.* 6. The rent of certain jungles on the banks of the Cauvery in the Denkencottah Talook.

7. Tax on cattle at so much per head.

8. Tax on sheep and goats.

50. The 1st 2d and 3d items fall within the description of lands which will continue subject to assessment under the views expressed by Government. They consist either of lands, occupied for pasture only, or form part of the ryots ordinary holding. In either case the tax is of partial operation only, realizing, as appears from Para. 12 of the letter from the Collector and the Statements which accompany that communication, not more than Rupees 10,000.

51. The 4th item or tax imposed at the survey for the privilege of grazing cattle on the unoccupied lands of the village is also of partial operation, the Revenue from this source being only Rupees 648. It was fixed at the time of the survey with reference to the number of cattle in the ryots possession. A ryot without cattle can demand exemption from the tax. It seems, though it is not distinctly stated so by the Collector, that liability to this tax is confined to those only who were placed within its operation at the survey. As Government have laid down the broad rule that only land in occupation shall be paid for and that unoccupied waste shall be open to the whole village community free, the item under consideration comes within the category of items to be abolished. Its discontinuance is also recommended by the Collector in Para. 14 of his letter.

52. The 5th item is farmed out and yields the small sum of Rupees 210. The class (shepherds) who are subjected to the payment of this demand are poor and appear to be entitled to exemption under the orders of Government.

53. The 6th item is confined to a single locality, where the pasture is luxuriant. It is farmed out and yields about Rupees 500 annually. The parties on whom this tax falls are chiefly traders from Mysore. The rates of charge demanded by the renters from persons using the land were not fixed by authority, but it does not appear that interference on this point is called for. There is no hardship in the tax itself.

54. The 7th and 8th items or tax on cattle varying from 2 to 4 annas a head, and tax on sheep and goats, are not equally imposed. Several classes are exempt, while in some villages, ryots who are taxed for the privilege of grazing their cattle on the unoccupied lands, are required to pay a further sum if they keep Buffaloes. The abolition of both these items falls within the scope of the orders of Government.

*From Collector para.* 4.



55. Thus of the eight forms as mentioned above according to which poollery is imposed in Salem, the demand under the 4th 5th 7th and 8th will be relinquished according to the principles of poollery taxation, which the Government have laid down. The amount of revenue involved is very little, being only Rupees 3,575-2-5 of which the following are the particulars.

| | Rs. | A. | P. |
|---|---|---|---|
| 4th Item... ... ... | 648 | 10 | 2 |
| 5th do. ... ... ... | 210 | 0 | 0 |
| 7th do. ... ... ... | 2,517 | 9 | 1 |
| 8th do. ... ... ... | 198 | 15 | 2 |
| Rupees... | 3,575 | 2 | 5 |

56. The poollery tax to be retained in Salem will be imposed in two ways, 1stly on lands taken up for grazing cattle, and 2dly on a stated portion of the ryots entire holding reserved for pasture. As already mentioned the revenue under these two heads is only Rupees 10,000. The Collector will be required to explain why the operation of this tax is thus limited and what obstacles present themselves to the introduction of the rule which requires that land in occupation shall be liable to the taram assessment.

*Canara, 3d Dec.* 1855 *in Cons. 21st Jan.* 1856, *No.* 3595.
*Malabar, 12th May in Cons. 12th Aug.* 1856, *No.* 1742.

57. Jungle rents for pasturage are found in the Balaghat Talook of Canara.

58. Pasture lands generally in Canara are described as including nearly all the open portions of the country not forming the Mool property of the ryots or otherwise under rice or garden crops. They are frequently very valuable to proprietors in their vicinity. Contentions regarding the right to them led to the framing of a general rule by which each proprietor is allowed exclusive right to the natural produce, (grass and leaves,) of the land in question within 100 yards of his cultivated land. The Collector is of opinion that the land thus appropriated as well as that beyond the limits specified might be assessed and included permanently in the Mool Puttahs of Proprietors. The Board are unable from the scanty information before them to take this suggestion into consideration. The Collector will be requested to ascertain the feelings of Proprietors on the subject and to report more fully on it, particularly as regards land beyond the assigned limits, to which a right in common may appertain.

59. The only item calling for notice in Malabar is a tax on Buffaloes on the Koondahs, a part of the Neilgherries. The Collector calls it a grass tax rent and proposes that it should "be made optional and fixed on the land." The term optional is explained by the circumstance that till recently land on the Neilgherries was not taken up by the hill inhabitants for purposes of pasture. Their Cattle were allowed to graze free of tax. Latterly, owing to the increased demand for land by Europeans, many Todas and Burghers are glad to take out what are termed grass Puttahs in order to preserve to themselves an exclusive right to the land which they wish to retain. It is however optional with them to take out these Puttahs and it is to this that the Collector apparently alludes. The Collector was to report further on the subject after visiting the Koondahs.

60. Referring to the foregoing review of the Jungle rents and Poollery tax in the several Districts the Board would solicit the orders of Government for the abolition of the following items of Revenue.

| | | Rs. | As. | P. |
|---|---|---|---|---|
| Jungle rents in | Ganjam, ... ... ... | 139 | 4 | 0 |
| | Vizagapatam, ... | 136 | 12 | 0 |
| | Rajahmundry, ... ... ... | 316 | 12 | 9 |
| | Nellore Poollery, ... ... | 1,04,559 | 0 | 0 |
| | Bellary Petty Jungle products, ... | 212 | 0 | 0 |
| | Kurnool, ... ... ... | 300 | 0 | 0 |
| | Tanjore Rent of extinct Jungles, ... | 36 | 12 | 2 |
| | Madura Petty items of Poollery, ... | 1,520 | 7 | 6 |
| | Tinnevelly Petty items of Poollery, ... | 105 | 8 | 2 |
| | Salem Items of Poollery ... | 3,575 | 2 | 5 |
| | Total... | 1,10,901 | 0 | 0 |

61. The Board propose (Para 11.) it will be seen that the privilege of cutting firewood for exportation in certain Talooks in Nellore should be rented instead of the present plan, as it appears, of levying direct a charge on the quantity cut by each person. It will be for the Collector to consider this point.

62. Owing to the tax on sheep and goats of shepherds not having lands in Cuddapah, Bellary and Kurnool yielding a considerable revenue, the Board propose that it should be retained for the present. The Collector of Nellore will be required to state whether a similar item exists in his District. With the exceptions above mentioned and the petty item paid as Mohturpha by shepherds in several Districts, the Board believe that sheep and goats are no-where taxed, and that with the abolition of the Poolery now proposed Cattle every where will in like manner be exempt.

| | |
|---|---|
| *Cuddapah,* ... ... | 20,000 |
| *Bellary,* ... ... | 12,470 |
| *Kurnool,* ... ... | 10,000 |

63. It will be seen that the ryots of Nellore enjoy $\frac{1}{4}$ of their entire hold rent free, as an allowance for pasture. In Coimbatore the allowance is $\frac{1}{3}$th on $\frac{1}{4}$ Teerwa. The Coimbatore rule has been introduced into Madura but the Board agree with the Collector of Madura in opinion that the allowance should be $\frac{1}{4}$ as in Nellore instead of $\frac{1}{3}$th. It is not however proposed that the proportion of land thus allowed should be enjoyed free of assessment. The $\frac{1}{4}$ teerwa is to be retained as in Coimbatore.

64. The Board would desire to see the rule laid down by Government, that all land in occupation, whether for cultivation or pasture, should bear a fixed Taram assessment, carried out. The districts in which this rule might be brought into operation are Nellore, Madura, Coimbatore and Salem. For the reasons stated in the present review the Board trust that there will be no difficulty in introducing the rule in Nellore and Madura subject to the retention of $\frac{1}{4}$ for pasture either free as in Nellore or at $\frac{1}{4}$ of the fixed assessment as in Madura. The Collectors of Coimbatore and Salem will be requested to reconsider the subject and to report, after communication with the ryots, on the practicability of its adoption or otherwise and in the former case to state what will be its bearing on the Revenue. The Collectors of the four districts mentioned will also be required to state distinctly to what parts of their districts respectively the rule will be applicable.

65. In Guntoor the Poollery of which was disposed of in the orders of Government referred to at the commencement of these Proceedings, the Acting Collector enforced last year on the abolition of the Poolery of that District, the rule that all land, actually occupied, shall be liable to the full assessment. Jungle rents for pasture and what is termed Madipoo Beedoo in that District were not included, but the Board learn from Mr. Newill that Madipoo Beedoo has been given for permanent occupation on a fixed Taram assessment.

(A true Extract.)

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



9
400

No. 38. ORDER THEREON, No. 400; dated 27th March 1858.

1. In Extract from the Minutes of Consultation of the 8th September 1855 No. 1026, the Government had under consideration the measures proposed by the late Commissioner for the Northern Circars, with a view to the adjustment, on a sound basis, of the Poollery or pasture tax, in the District of Guntoor; and after recording their views on the proper mode of treating the tax, they called for a report on the probable financial result which the adoption of those views would involve. They also called for further information regarding the coast jungle rents in Guntoor, and enquired whether such rents prevailed in other parts of the Northern Circars; and lastly, they requested the Board of Revenue to report on the jungle rents existing in the districts under their superintendence, and to state to what extent the views recorded in the Minutes of Consultation above quoted, could be applied to the Poollery obtaining in other districts. Some further* correspondence with the Commissioner then ensued; and the orders of Government on the Poollery tax, and the coast jungle rents in Guntoor, were finally passed in Extract from the Minutes of Consultation of the 18th July 1856 No. 747, on which occasion the attention of the Board of Revenue was recalled to the order of 8th September 1855, in view to their furnishing the information required regarding other districts. This information the Board supply in the Proceedings above recorded; and the Government propose to consider the views and recommendations of the Board, in the order in which they are stated in their report.

* *From Commr. N. C.* 10*th Dec.* 1855, *No.* 145.
*Ex. Mins. Cons.* 9*th Feb.* 1856, ,, 138.
*From Commissioner,* 6*th March* ,, ,, 16.
*Ex. Mins. Cons.* 18*th July* ,, ,, 747.

2. The Board premise that the subjects under discussion are 1st, the rent of jungles for the privilege of cutting firewood; and secondly, the Poollery or pasture tax, including the rent of jungles for purposes of pasture. Under the former head, the Board first advert to the rents in the districts composing the Northern Circars, noticing the abolition of the tax in Guntoor, under the orders of Government of the 18th July 1856.

GANJAM.

3. In this district there are no jungle rents properly so called, but a tax of Rupees 139-4-0 per annum is levied under that head in Goomsur, from the poorer classes who earn their livelihood by cutting and selling firewood, as well as from washermen, arrack distillers, and shepherds, who are said to require a greater quantity of fuel than the generality of the people. The tax, the Board state, is imposed individually; and as it in reality partakes of the features of Moturpha, although entered in account as a jungle tax, and is of petty amount, the Government are pleased to authorize its remission.

4. In para. 2 of his letter, the Acting Collector of Ganjam urges the propriety of some measures being adopted for the due economy and preservation of the Forest timber in his District. This para. will be referred to the Conservator of Forests.

VIZAGAPATAM.

5. The greater part of this District is held on Zemindary tenure. The only Government talook in which jungles are rented for the privilege of cutting wood, is that of Palcondah. The tax has continued from a remote period, having been imposed by former Zemindars; and as the amount realized is only Rupees 136-12 per annum, the Government sanction its abolition.

RAJAHMUNDRY.

6. The only two places in this District, in which the right of levying a tax on wood and charcoal is rented out, are Cottapilly and Juddunghy. The Collector states that, although the renters profess to levy the tax only on wood taken beyond certain limits, and not on that which is required by the inhabitants for their own use, he has reason to think that its imposition is pretty general. He also states that the tax is much complained of by the people, and recommends that it should be given up; adding that, as there is but little really valuable timber in the jungles adverted to, it is desirable that the cutting and clearing of them should be encouraged as much as possible. The sums realized from these rents amounting† to Rupees 316-12-9 per annum, will accordingly be foregone for the future.

| | | | |
|---|---|---|---|
| †*Cottapilly* ..... ..... | 46 | 12 | 9 |
| *Juddunghy*..... | 270 | 0 | 0 |
| | 316 | 12 | 9 |

MASULIPATAM.

7. There are no petty Jungle rents in this District. It is stated that there is a forest of scattered soap-nut trees between the Goodewadah and Kykaloor talooks, which yields a revenue to the State, of from Rupees 1,000 to Rupees 3,000 per annum, according to the crop, and that it is under the immediate charge of the officers of Government. This forest, the Governor in Council is of opinion, should be treated as a tope, and not as a Jungle, since it is the produce that is sold, and not the wood cut from the trees. It will therefore be left on its present footing.

8. The question as to the imposition of a tax on the wood cut in the Deevy Jungles, was disposed of in Extract from the Minutes of Consultation of the 7th February 1857, No. 149; and it is observed that, in accordance with the instructions therein issued, the Board have instructed the Collector to reimpose the tax on the wood cut in those Jungles.

9. Having suggested the measures which appeared to them necessary to complete the arrangements ordered in Extract from the Minutes of Consultation of the 5th September 1855, so far as they relate to the Districts composing the Northern Circars, the Board next proceed* to consider the Jungle rents, and the Poollery or pasture tax, in other Districts, first recapitulating the views expressed by Government on the latter subject.

* *Para* 10.

NELLORE.

10. No tax is levied on the wood cut in the Coast Jungles of Nellore, for domestic purposes or for consumption in the District; but a charge, varying from 6 annas to 1½ Rupees per 1000 pieces, is made on wood cut for exportation to Madras by sea, or by the Pulicat Lake. The same charge is also made on wood intended to be converted into charcoal. The highest revenue derived from this source, from Fusly 1260 to 1264 inclusive, was Rupees 1,102. The Collector considers the tax to be unobjectionable, and the Board concur in this opinion, suggesting however that the Jungles should be given on rent, so far as regards firewood cut for exportation and for charcoal, and that the exemption from taxation, hitherto enjoyed by the inhabitants, should be continued to them, in respect to wood taken for their own purposes, or for consumption in the District. The Government see no objection to the jungles being rented, as proposed by the Board; but as no information is given regarding their extent, it may be necessary to make the same arrangements as were lately† ordered in the Streeharicottah jungles, with a view to prevent their entire destruction. If desirable, each jungle might be divided into parts, one of which might be set aside for rent in each year, and the rest left to recover from former cuttings. The Collector's attention should be drawn to this suggestion in view to his reporting on the subject. Whatever arrangements are adopted however should be taken in communication with the Conservator of Forests, whose advice should be followed in the treatment of all tracts of jungle, whether producing timber or only fuel. A copy of these paragraphs will be forwarded to Dr. Cleghorn, who will be requested to visit the jungles now referred to on occasion of passing through Nellore, and to report to Government what measure he would recommend for their effectual working, and for extending their area, so as to increase the sources from which the Presidency may draw its supply of fuel.

† *Ex. Mins. Cons. 5th February* 1857 *No.* 141.

11. As regards the Board's proposition in para. 11 that the inhabitants of the District should be free to take wood from these jungles, the Government are of opinion that the immunity should be confined to the inhabitants of the village in which the jungles are situated, or to those in the immediate neighbourhood. There does not appear to be any ground for exempting the inhabitants of Nellore generally from a tax that is to be collected from the inhabitants of Madras, and it will be sufficient, and will be in accordance with the practice in other provinces, to exempt those only who, living in the neighbourhood have, from time immemorial, enjoyed the privilege of supplying their domestic wants from the jungle within the limits of their own village, or in their immediate neighbourhood.

12. In paras. 12 to 27, the Board discuss the Poollery or pasture tax in Nellore, and the measures proposed for its revision by the local officers. From the history given of the tax, it appears that it was imposed before the assumption of the District by the British Government, and that it has since been subjected to various modifications. In Fusly 1211, the tax was levied by capitation or an annual counting of the cattle of each Ryot. In Fusly 1212, the demand of the previous year was retained, but without any counting of the cattle. The same sum continued to form the demand in subsequent years, being charged however on the pasture lands of the



village, after a deduction of 25 per cent. of this description of land on account of the tilling cattle, which were exempt from taxation. This arrangement was partially disturbed by the triennial and decennial rents which prevailed subsequent to Fusly 1218, except in the Northern talooks, where a tax on the land was for the most part retained. In Fusly 1236, the Muctah system, or a fixed sum for each village, was introduced into the Collector's Division, and the Poollery tax in the Northern talooks was at the same time extended from the lands usually occupied for pasture, to the entire land of the village not required for cultivation, with the exception of the Cunchas or reserved tracts, which were usually rented separately. In Fusly 1238, the capitation system was re-introduced into the Collector's Division, and in 1241, into the Northern talooks also. The evils of this system having however been prominently brought to the notice of the Board in 1837, they authorized the re-introduction into the Collector's Division of the system of a Muctah, or fixed sum for each village, calculated with reference to the number of cattle then existing, and to the collections of the previous five or six years. In the Northern talooks, they permitted a return to the custom in force previous to Fusly 1241, viz. a Muctah, or fixed sum on the lands used for pasture; it being understood that these arrangements were to be in force, until superseded by a better plan on a survey of the District being made. The Muctah system was accordingly introduced throughout the District, except in the two recently acquired talooks of Sydapoor and Oodiagherry, and in the towns and villages noted in the margin, in which the capitation plan was retained, under the circumstances explained by the Board in para. 14. The Poollery therefore of Nellore, as it obtains at present, consists of the following items: 1st, Poollery proper, or the tax levied under the Muctah and capitation systems; 2d, Assessment of pasture lands as is found in the four Northern talooks; 3d, The rent of Cunchas or separate pasture lands, chiefly situated in the Western talooks; and 4th Amanut shist, or tax on land assessed for cultivation, but not cultivated, which last two items will be presently more particularly adverted to.

*Nellore.*
*Ongole.*
*Cadanootalah.*
*Vullapully.*

*Para.* 16.

13. Although the Poollery tax levied under the Muctah system, is admitted to be an improvement on that realized under the capitation plan, the Collector adduces instances* to show that it bears with undue severity on the ryots. The number of cattle, and the actual collections of previous years, being the basis on which this item of the Poollery was calculated, it is stated that, where the amount payable by each ryot is out of proportion to the cattle he owns, the tax can seldom be realized in full, and that it has often been found necessary, in consequence, to give up a portion of the demand. Under the counting system, the rates noted in the margin are enforced; but the ploughing cattle of each ryot, at the rate of 4 to each plough, are exempted from taxation, as are also 4 head of cattle of some of the village servants, while certain privileged classes enjoy immunity either in whole or in part. The remarks recorded in Extract from the Minutes of Consultation of 8th September 1855, regarding this objectionable and vexatious mode of taxation in Guntoor, apply with equal force to Nellore, and it is not necessary here to advert to them. The charge of 8 Rupees per hundred on Sheep and goats, assuming them to be worth half a rupee each, is 16 per cent. on their value.

* *Letter dated 18th January* 1856, *para.* 8.

| | Rs. | As. |
|---|---|---|
| *A full grown Cow or Ox* ... ... | ,, | 8 |
| *A Bull three years old* ... ... ... | ,, | 6 |
| *Young cattle upwards of a year old* | ,, | 4 |
| *Three Calves, if belonging to the same owner* ... ... ... ... ... | ,, | 8 |
| *If otherwise, each* ... ... ... ... | ,, | 3 |
| *Sheep and goats, with an allowance of 20 per cent. for lambs, per* 100. | 8 | ,, |

14. The Cunchas are extensive tracts of pasture land, chiefly situated in the Western talooks. They are rented out annually on tenders, and are some times taken by large cattle owners in the Eastern talooks, where from greater facilities of irrigation and other causes, cultivation is more extensive, and the land available for pasture is consequently limited. These Cunchas appear to be very much the same as the Mudapoo Beedoo in Guntoor, noticed in Extract from the Minutes of Consultation of 8th September 1855, and the Collector anticipates† that the abolition of the Poollery tax will give a stimulus to the breeding

† *Para.* 17*th letter dated* 18*th January* 1856.

of cattle, and lead to an increased demand for pasture lands, by which the revenue from the Cunchas will be raised from Rupees 10,000, the present amount of the rents, to Rupees 15,000.

15. The ~~amount~~ shist, or tax on land assessed for cultivation, but not cultivated, is of recent origin, having been imposed by the Collector Mr. Smith in Fusly 1257,(1847-48) without the sanction of the Board or the Government. The circumstances under which it was first levied are explained by the Board in para. 16, and need not here be repeated. It is sufficient to observe that this impost is the same as the tax denounced and abandoned in Guntoor, as laid on without authority, and in addition to the regular land assessment; and its impolicy is very forcibly shown by the fact, that the Poollery tax in Nellore has decreased since the amount shist has been collected. With regard to the right of the ryots to graze their cattle on the unoccupied arable lands of the village, the views of Government are recorded in para. 14 of Extract from the Minutes of Consultation of the 8th September 1855, where the right is clearly admitted.

*Ex. Mins. Cons. 18th July 1856, para. 4.*

16. If the Poollery tax were abolished, the Collector anticipates (para. 18) that much of the unoccupied waste land, now forming the common pasturage of the village, would be rented out as private pasture, and that the rents would realize 60,000 Rupees; while lands to the value of 6,000 Rupees would be retained for pasture in the Sub-Division on the full assessment. He also states (para. 17) that the abolition of the amount shist would set free a large extent of unoccupied assessed waste to all desirous of engaging in cultivation, by which he anticipates an accession to the revenue of 40,000 Rupees, as shown in the statement at the conclusion of his report.

17. In para. 21, the Board enumerate the items of which the Poollery tax in Nellore is composed, viz.;

1. Amount according to capitation.
2. Muctah.
3. Assessment of pasture lands in the 4 Northern talooks of the District, as noticed in paras. 17 to 19.
4. Cunchas, or rich grass tracts set apart for pasture in the Western talooks; and
5. Assessment of unoccupied cultivable land.

Their recommendations are, that items 1, 2 and 5 should be abolished; the first two under the orders of September 1855, and the last as a recently imposed and unauthorized demand, in these recommendations the Government entirely concur. The tax on cattle was retained in the parts of the District where it prevails, under the circumstances explained by the Board in para. 14; and besides giving rise to exactions and evasions, is very unpopular with the ryots. The Muctah is the fixed sum levied on the pasture lands of a village, and being calculated on the number of cattle existing at the time it was imposed, and on the actual collections of previous years, is felt to be a serious burden, where any considerable diminution of cattle has taken place, as already stated in a preceding para. The last item is altogether objectionable; and its abolition will be, in fact, not a remission of assessment, but simply a discontinuance of an illegal and unauthorized cess. These items therefore being abandoned, the tax will, as the Board observe, assume its proper form of an assessment on the land; and the Government concur in the views expressed by them, in opposition to the opinion entertained by the Collector and Acting Sub-Collector that, if the pasture lands, in the parts of the District referred to, should be classified and assessed, the ryots will not be able to pay the full rent that might be fixed upon them. If the lands in question are assessed at what they are worth, with reference to their productive powers, there can be no hardship, the Government conceive, in requiring the ryots to pay for them, on receiving remission of all tax on their cattle.

18. As regards the Cunchas, the Government prefer that they should be annually rented out to the highest bidder, with the reservations and precautions specified in para. 9 of the Extract Minutes Consultation of the 19th of July 1856, No 747.

19. The Board correctly observe (para. 23) that, with the change to a tax on the land, the taxing of cattle belonging to the cultivating and non-cultivating classes, as well as the tax on sheep and goats, will cease. They have however called for information regarding the portion of the tax on sheep and goats paid by shepherds, who are not holders of land, in view to its being considered whether any objections exist to its being retained, with reference to the large amount



of revenue derived from this class of persons in other Districts. The Board will be pleased to report further on the subject, on receiving the information they have called for.

20. The following is the probable financial effect of the measures proposed, as shewn by the Board at para. 24.

| | | Rs. | Rs. |
|---|---|---|---|
| | Amount of Revenue to be given up. | | |
| Average revenue of 5 years, from Fusly 1260 to 1264. | Poollery proper, | 1,29,955 | |
| | Cunchas, | 10,255 | |
| | Amanut shist, | 14,604 | |
| | | | 1,54,814 |
| | Expected revenue under the proposed arrangements. | | |
| | Cunchas, | 15,000 | |
| | Rents of Poollery waste, | 60,000 | |
| | Land retained at the full assessment in the Northern talooks, | 6,000 | |
| | Increase cultivation, | 40,000 | |
| | | | 1,21,000 |
| | | Deficit... | 33,814 |

Excluding from the cultivation Rupees 14,604, the collections from the recently imposed amanut shist, the Board represent the loss of revenue at Rupees 19,210.

21. This statement of decrease and increase does not appear to the Governor in Council to be satisfactory. In para. 25 the Board point out, under the circumstances there noticed, that the accession to the revenue of 40,000 Rupees from increased cultivation, cannot reasonably be expected for the present; and in para. 24, they express a doubt whether the rent of the jungles in the Western talooks, referred to by Mr. Elton in para. 17 of his report, is included in the revenue of 60,000 Rupees anticipated from the rents of the Poollery waste. His Lordship in Council considers it therefore better for the present, to express his general approval of the principle of the Board's recommendations as detailed above, and to reserve final sanction to the reductions proposed, until the information regarding jungle rents, and that relating to the tax paid by the class of shepherds referred to in para. 18 of these Proceedings, shall have been laid before him.

CUDDAPAH.

22. The jungles in Cuddapah are not rented out for pasture, but are common to all who wish to graze their cattle on them. A moturpha tax on sheep and goats has been levied, since the time of the settlement, from shepherds who are not holders of land; and Rupees 20,000 per annum are derived from this source. These shepherds as is the case in other Districts itinerate from village to village, and obtain a considerable profit, varying from 4 to 8 annas per night, by folding their flock on land needing manure; and they carry on an advantageous trade by selling their lambs to parties requiring them for the Madras market. The tax varies from Rupees 2 to Rupees 6¼ per 100 sheep and goats, but does not, on the average, exceed 5 per cent. on their value. Looking to the income derived by these shepherds, and to the fact that the sheep and goats of the actual holders of land are exempt from taxation, the Collector sees no reason why this item of revenue should be relinquished. The Board concur in this opinion; and the Governor in Council adverting to the facts here stated, and to the reasons assigned in para 6 of Extract from the Minutes of Consultation of the 22d July 1857, No. 732, with reference to a proposition of the Board which involved the relinquishment of a considerable portion of the Moturpha revenue in Bellary, deems it necessary to direct that the tax in question be continued for the present.

The Board state that the tax in Cuddapah varies from 2 to 6¼ Rupees per hundred sheep or goats, and the Collector, in his letter upon the subject, says that the rate is different in different talooks. The reason for this disparity is not shewn, and the Government wish to be informed upon the point.

BELLARY.

23. The privilege of collecting the produce of hills and jungles is rented out in Bellary, and realized a revenue of Rupees 4,061 in Fusly 1264. The cattle are not taxed in this Dis-

trict; but a tax on sheep and goats, amounting to Rupees 12,470, is in force, and is included under the head of Moturpha. For the reasons stated in the preceding para. the latter tax must be maintained, but the following petty items of revenue, which give rise to exaction and fraud, and press heavily on those of the poorer classes, who pay them will be abolished as recommended by the Board, with reference to the orders of Government noted in the margin.

*Ex. M. C. 8th Oct.* 1847, *No.* 1114.
*Do. 22d Feb.* 1848, ,, 191.

| | 10 years average. Rs. |
|---|---|
| Tax on the gathering of gum, | 55 |
| On bark used in distilleries, | 113 |
| On leaves used in the preparation of Indigo, | 44 |
| | 212 |

KURNOOL.

24. In this district the jungle rents and pasture tax are included under the head of Poollery, and realized a revenue of Rupees 799 in Fusly 1264. Of this sum, Rupees 500 are derived from the rent of the rich pasture lands at Allootla Talootla, and Peddacherroo, situated on the summit and slopes of the Nulla Mulla range of hills; and the remainder, or about Rupees 300, is the tax on shepherds; and on the owners of horned cattle, who are, for the most part of the poorer classes, possessing only one or two each. The Officiating Agent would be glad to see the entire amount of this tax abolished; but the Government concur with the Board that no valid reason exists for treating the rich pasture lands on the Nulla Mulla hills, in a different manner from the cunchas in Nellore, and similar lands in other districts. The pasture tax will therefore be retained; but the other portion of the impost, amounting to Rupees 300 will, in accordance with the views expressed in Extract from the Minutes of Consultation of 8th September 1855, be abolished. There is also in force, in this district, a tax on the sheep and goats of shepherds, which yields a revenue of about Rupees 10,000 per annum; this will be continued for the reasons which have already been stated in previous paras.

Chingleput.
North Arcot.

25. The existing arrangements in these districts, as brought to notice by the Board in paras. 35 to 37, are satisfactory, and call for no remark.

South Arcot.
Tanjore.
Trichinopoly.

26. No changes are needed in the arrangements in force in these districts, as reported by the Board in paras. 38 to 40, except that the demand of Rupees 36-12-2 per annum, collected from five villages as the rent of some jungles in the Keevalore talook of Tanjore which have now wholly disappeared, should be discontinued for the future.

MADURA.

27. The Poollery tax in Madura is confined to the three talooks of Ramgherry, Todicomboo and Iyempilly. Previous to Fusly 1258, the tax appears to have been collected under no settled plan; but in that year the arrangement in force in Coimbatore, of allowing the ryot to hold, for pasture, $\frac{1}{3}$th of his putcut on $\frac{1}{4}$th of the fixed assessment, was introduced, and the tax has since been composed of the following items:

Tax according to the Coimbatore system.

Tax on land given for pasture on bids.

Tax on putcut waste, and land on which cattle are grazed without permission.

28. The bulk of the Poollery revenue is derived from the first of these items. It is stated that, owing to the inferiority of the pasture lands in Madura, as compared with those in Nellore and Guntoor, the revenue from the second item, or from lands given separately on bids, cannot



at any time be considerable; and it is shown in column 3 of Statement No. 1, which accompanied the Collector's letter to the Board dated 31st May 1856, that the amount realized under this head in Fusly 1264 was as low as Rupees 500. The third item is a fine levied from ryots for neglecting to cultivate land included in their putcut, and for grazing their cattle on land set apart for rent. The revenue from this source fell in Fusly 1263 as low as 2 Rupees; and the Board state, in para. 41, that as regards putcut land not cultivated, the fine will cease when the rule which requires that all land in occupation shall pay the full assessment, is brought into operation.

29. In para. 11 of his letter to the Board dated 25th October 1855, the Collector considered the system of giving the grass lands on bids, to be preferable to that of allowing $\frac{1}{3}$th of the putcut to be held on $\frac{1}{4}$th teerwah; but for the reasons stated in para. 6 of his letter of the 31st May 1856, he now inclines to the latter plan, suggesting however (para. 8) that the proportion of the ryots holding to be held on a favorable assessment, should be $\frac{1}{4}$th and not $\frac{1}{3}$th. In this recommendation the Board express their concurrence in para. 42 of their Proceedings; but the Government are of opinion that it will be sufficient to limit the demand to $\frac{1}{4}$th teerwah on $\frac{1}{3}$th of the ryots holding, as is the present practice both in this District and in Coimbatore. Land beyond $\frac{1}{3}$th of the ryots holding taken up for pasture, will be charged with full assessment; and land not taken by the villagers, will be available on the same terms to strangers. But all land not thus occupied will, when waste, be open to the use of the village community generally.

30. The financial effect of the arrangement proposed by the Board will be a loss of revenue, as estimated by them in para. 44, to the extent of about Rs. 1,520-7-6; but by the retention of the existing plan, as approved in these proceedings, the amount of Revenue to be relinquished will be only that realized from lands given on bids, and that derived from fines, amounting together to Rupees 520-7-6, as shewn below:

| | | Rs. | As. | P. |
|---|---|---|---|---|
| Fusly 1264. | On bids, ... ... | 499 | 11 | 9 |
| | Fines, ... ... ... | 20 | 11 | 9 |
| | | 520 | 7 | 6 |

31. It is stated that the present system is in force in the three talooks only; and it does not appear clear from the Board's proceedings whether the arrangement they have recommended, (subject to the modification now ordered by Government) is intended to be generally introduced throughout the Province. On this point the Board will be so good as to report; and in the mean time, the arrangement here approved will be held in abeyance.

TINNEVELLY.

32. In this District a fixed tax of Rupees 105-8-2 per annum is collected from the Nattamygars and shepherds of eight villages in the talooks of Sauttoor, Punjamahal, and Shenkerninarcovil, on account of cattle which graze on uncultivated dry lands. This is the sole tax levied in the District; and the Governor in Council is pleased to sanction its remission, under the views expressed in Extract from the Minutes of Consultation of the 8th September 1855.

COIMBATORE.

33. The system described by the Board in paras. 46 to 48 of their proceedings, as in operation in Coimbatore, is directly opposed to the principles laid down in Extract from the Minutes of Consultations of the 8th September 1855. It was there stated that the Guntoor jungles should be annually rented out, the renters being left to make their own terms with the owners of cattle, sent to graze, and that grazing land should be treated as all other lands, and be charged with full assessment whether cultivated or grazed. In Coimbatore it appesrs that the jungles are grazed free, and that waste land, to any extent, may be taken up for pasture at $\frac{1}{4}$th of the fixed assessment. The Board merely state the facts, but offer no opinion as to how the case should be treated. The jungle rents were remitted, with the concurrence of the Government of India under the orders issued in Extract from the Minutes of Consultations of the 7th September 1854 No. 1063; and as the Collector states that the greater portion of these rents, which amounted altogether to Rupess 3,376, was made good by various hill products, separate from a grazing tax, the Government will not now disturb arrangements which have already received their sanction.

34. With regard however to the system, under which land can be taken up for pasture on 4th teerwah, the Government are of opinion that fuller explanation of its necessity is needed than is furnished in the papers now before them. The Collector states that such land is given up if demanded for cultivation, when full teerwah is charged; observing that the principle laid down in Extract from the Minutes of Consultation of 8th September 1855, "cannot be fully acted on" in Coimbatore, while the Board say (para. 48) that Mr. Thomas "does not think the land would "be occupied permanently subject to the payment of the full tarum assessment." On this point the Government would wish to receive more particular information. There can be no question of the soundness of the general principle that the assessment should be on the land, and should be paid without any reference to the manner in which the land is made use of. Whether there are in Coimbatore any peculiarities that would justify a departure from that principle, the Government are not aware, and there is nothing in the Collector's report to enable them to arrive at a decision. In the 14th para. of the Minute of Consultation above quoted, it is observed that "there appears to be no reason whatever why land of either class should be exempted from "taxation, merely because it is uncultivated; while the reason of its being waste, is that it "yields a higher profit in that way than if cultivated." The Board of Revenue will be so good as to call on the Collector to report on the grazing lands of his District, with reference to the last clause of the sentence just quoted. Mr. Thomas will ascertain the relative net profits on grazing, and on cultivating a given area, and will explain the grounds of the opinion which he has formed, that the principles which the Government have laid down as those which should guide the general revenue administration, are inapplicable to Coimbatore. In submitting the Collector's report, which the Government will expect at an early date, the Board will offer an expression of their own views, which, it is remarked, are wholly omitted from that part of their proceedings which treat of the grazing tax in Coimbatore.

Salem.

35. There are eight different forms in which the Poollery tax prevails in the Salem District; these are stated and explained by the Board in para. 49 of their Proceedings, and need not here be detailed at length. Of the eight forms in which the tax is imposed, the Board recommend the abolition of the demand under the four following items.

| | | Rs. | As. | P. |
|---|---|---|---|---|
| 4th Item. | .....Putcut Poollery... ... | 648 | 10 | 2 |
| 5th do. | .....Roya Poollery ... ... | 210 | 0 | 0 |
| 7th do. | .....Tax on cattle ... ... | 2517 | 9 | 1 |
| 8th do. | .....Tax on sheep and goats... | 198 | 15 | 2 |
| | | 3575 | 2 | 5 |

36. Putcut Poollery is the tax imposed at the survey for the privilege of grazing cattle on the unoccupied lands of the village, and was fixed with reference to the number of cattle in the ryots possession. It is apparently confined to those only who were placed within its operation at the survey; and the Board are of opinion that it should be abolished under the rule laid down by Government, that only land in occupation shall be charged with assessment, and that the unoccupied waste shall be open to the common use of the village community generally. The Roya Poollery is a tax paid by shepherds of the poorer classes for the privilege of grazing in certain localities; and the 7th and 8th items are taxes on cattle, and on sheep and goats. The two latter are levied unequally, several classes being entirely exempt from payment; while in some villages, ryots who are taxed for the privilege of grazing their cattle on unoccupied lands, are also required to pay a further sum if they keep buffaloes. All the taxes above noticed, fall within the scope of the orders of 8th September 1855, and the revenue derived from them, amounting in all to Rupees 3,575-2-5, will for the future be foregone.

37. It is not said by the Collector or the Board whether the assessment on Fysul Poollery (item 1) differs materially from that on other land, or whether any enhancement of the assessment is made on any land, assessed at the survey as Fysul Poollery, being brought under cultivation. The Government propose therefore to pass final orders on the Poollery tax in Salem on receiving, with the Board's opinion, the further report which they have called for from the Collector on the items of tax, not here disposed of.

Canara.
Malabar.

13
400



38. It is observed that the Board have required further information from Canara and Malabar, the receipt of which the Government will await.

39. The items of revenue which have been ordered to be discontinued in these proceedings, amount in the aggregate to Rupees 4,822-3-6 as shown below. The Board will be pleased to instruct the Collector of the Districts referred to, to take special care that the abolition of these items of taxation is made known to the parties who have hitherto been subject to them.

| | | Rs. | A. | P. |
|---|---|---|---|---|
| Jungle rents. | Ganjam, ... ... ... | 139 | 4 | 0 |
| | Vizagapatam, ... ... | 136 | 12 | 0 |
| | Rajahmundry,... ... ... | 316 | 12 | 9 |
| | Bellary, petty taxes, ... | 212 | 0 | 0 |
| | Kurnool, ... ... ... | 300 | 0 | 0 |
| | Tanjore, jungle rent, ... | 36 | 12 | 2 |
| | Tinnevelly, petty items of Poollery, | 105 | 8 | 2 |
| | Salem, items of poollery, ... | 3,575 | 2 | 5 |
| | | 4,822 | 3 | 6 |

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

*Foregoing letters is intended to meet the requisition*

~~13~~ 14 ~~1400~~ 1400 Revenue Department.

No. 4462

Extract from the Proceedings of the Board of Revenue, dated 12th December 1857.

Read the following replies to the Circular of the Board of Revenue dated 13th October 1855 No. 2657 regarding Jungle rents and the Poolary Tax generally.-

No. 2469 From Cuddapah 31st May in Cons 12th October 1857
2051 From Vizagapatam 27th Dec. 1855 in C 12th do "
3535 From do 28th Aug. in Cons 9th September "
3150 From Rajahmundry 27th April 1857 in Cons 12th October "
566 From Masulipatam 3rd May 1856 Cons 23rd June 1856
3558. From do 26th July in Cons 16th December "
3209 From do 14th Sept. in Cons 20th August "
372 From Guntoor 24th March last W.C. Cons 3rd April "
255 From Nellore 15th January in Cons 1st April "
272 From do 16th March in Cons 14th March "
2759 From do 9th July in Cons 6th Oct. 1857.
3219 From Cuddapah 30th Oct. in Cons 7th Nov. 1855.
1583 From Bellary 17th April in Cons 9th July 1856.
1696 From Kurnool 16th in Cons 20th May "
3070 From Chingleput 23rd in Cons 26th October 1855.
1021 From North Arcot 25th March in Cons 9th June 1856.
3261 From South Arcot 6th in Cons 18th November 1855.
96 From Tanjore 3rd January in Cons 9th June 1856.
3361 From Trichinopoly 16th in Cons 28th November 1855.
3102 From Madura 25th October 1855 in Consultation 7th May 1856.
2043 From do 31st May in Cons 9th June "
202 From Tinnevelly 7th in Cons 16th January "
1080 From Combatore 16th March in Cons 14th Oct. "
77 From Salem 30th December 1856 in Cons 8th Jan. 1857.
3595 From Canara 3rd do 1855 in Cons 28th January 1856.
1742 From Malabar 15th May in Cons 10th August "

The information furnished in the foregoing letters is intended to meet the requisition

requisition of Government in Extract Minutes Consultation R.D. 8th September 1853 No 1026 p.p. 26 and 27 and in Extract Minutes Consultation R.D. 18th July 1856 No 747 p. 13. In those Minutes Government reviewed the character and bearing of the several taxes which appeared under the head of Poolany in the District of Guntoor and while passing final orders as respects that District were pleased to call for certain explanations regarding this tax in the other Districts.

2. The subjects embraced in the discussion to be noticed on the present occasion are 1st The putting of Jungles for the privilege of cutting firewood and 2dly The Poolany or Pasture Tax including the part of Jungles for purposes of Pasture. The two subjects, as observed by Government, are distinct, but having been brought forward together in the discussion on Guntoor, and orders passed thereon it becomes necessary that both should be noticed in these proceedings.

3. First as regards Jungles rented for

for Firewood in the Northern Circars. the amount realized on account of this item in Guntoor was about Rupees 1000 on an average of five years closing with July 1866/1856/57. Two thirds of this sum fell on the inhabitants of the locality where the wood was cut, while one third of it accrued on the wood cut and taken for use at a distance. The Jungles, though so called, were low and light Jungle or scattered bushes on the sandy tracts near the sea. In p. 8 of Extract Minutes Consultation 18th July 1856 above mentioned Government were pleased to abolish this Tax altogether, its abrogation to take effect from the commencement of July 1866/1856/57.

S. Book 4 45.55 No 1026 R 22 R.D.

15/400

4. In regard to the other Districts comprising the Circars the Acting Collector of Ganjam reports that a tax aggregating Rupees 139-6, is imposed on the poor classes who cut fire wood for sale as well as Washermen, Arrack Distillers, and Shepherds, these three classes being large consumers of fuel. The tax is imposed individually, and though pertaining of the

the features of Nuttupha, as appears under the head of Single tax. It is confined to Goomsur.

5. The greater part of the District of Vizagapatam is held on Zemindary Tenure. In the Government Talook of Palcondah some Jungles are leased out to persons in their vicinity for a term of years who levy tax from parties cutting wood. The rents amount to Rupees 136-12 only and seem to include both fire wood and timber required for building purposes.

6. In Rajahmundry an impost on wood and Charcoal exists but levied in some degree in a different way from what is stated above. The inhabitants of the locality are exempt as regards wood required by themselves for domestic purposes, but the renters are permitted to levy a tax at so much per load, when the wood passes beyond certain limits duly laid down. The tax is confined to two localities only, viz^t the Cottapilly and Jeedamuggy Mootahs. The sums realized are on an average Rupees 46-12-9 per year for the former, and Rupees 270 per year for the latter Mootah. Though the renters are restricted to certain limits in levying the tax, the Collector is of opinion that the imposition is pretty general. It is much complained of and the Collector strongly recommends that it should be given up. He also remarks that there is but little really valuable timber in the parts noticed and that it is very desirable to encourage the cutting and clearing of the Jungles as much as possible.

| | | |
|---|---|---|
| 316 | 12 | 9 |
| 46 | 12 | 9 |
| 270 | " | " |

16/100

7. In Masulipatam there are two descriptions of Jungles viz^t those in the central Talooks or near the Nizam's frontier and the Mangrove Jungles near the Coast. No timber deserving that name it is stated exists in the former, all wood of that kind used in the District being imported from the Nizams Districts. Fuel is more cut in this class of Jungles free of tax. Petty taxes were formerly levied but

but these from their small amount and from the annoyance to the poor attending their collection have been discontinued altogether. A forest of scattered Sompo mok Trees between the Goodwinsah and Rajkaboo Talooks still yields a Revenue to Government ranging from Rs 1000 to Rupees 3000 per annum according to the Crop. These trees are under the immediate charge of the officers of Government. Other descriptions of trees are intermixed with them and a petty tax of 2 pice per load used to be levied on fuel cut in this locality till a few years ago, but this as common with the other petty imposts on fuel in the central Talooks noticed above has been discontinued.

8. The Mangrove Jungles are situated one near Mundelpatnee and the other at Monipollem in Oory. The former is small and is preserved with the view of protecting the banks of the Bunder River and of preventing the drift of sand into a channel at that place. The latter is considerable in extent and furnishes firewood for local consumption as well as for exportation. The Acting Collector is of opinion that the wasteful cutting of this wood should be prohibited and that a tax should be imposed on it according to its quality and size. This Jungle is situated in the late Oory Zemindary. The Zemindar it will be remembered was prohibited by a decree of Court from imposing a tax on the wood cut on the ground that such an impost was not customary before the Estate came into his possession from Government. This objection is no longer of any effect as the property has reverted to Government, and the Collector has been instructed to reimpose the tax.

17/1800

Proc. to Govt. 16 Novmb. 56 No. 7 From do. 27 February 57. No. 149 R.D.

9. For the completion of the arrangements ordered in Extract Minutes Consultation referred to at the commencement of these Proceedings, so far as regards the five Districts composing the Northern Circars, it only remains that

that the fuel rents above mentioned should be abolished viz.

In Ganjam — 109 0.
" Vizagapatam — 136 12.
" Rajahmundry — 316 12 9.

The Mangrove Jungles in Masulipatam will continue as they are as shown in p. 8. above.

10. The Board proceed to notice the Jungle rents and Pooloy or Pasture tax in the other Districts under their charge precipitately first, for easy reference the views of Government on the latter subject. These are

1. The practice of renting Jungles, for purposes of pasture, should be continued.

2. That waste lands suited for pasture, including lands hitherto specially reserved for that purpose, shall be given at moderate rates of assessment, to be held like other Ryotwar lands in general and subject to no other demand, however imposed and in whatever way employed

employed, strangers to be permitted to take these lands on the refusal of the Ryots of the village to do so

18/400

3. That the taxing of Cattle, whether cultivating or non-cultivating persons, shall entirely cease.

4. That the tax on Sheep and Goats, whether called Poolay or Mokturpha, shall be abolished.

Millers. 11. The privilege of cutting wood in the Jungles of the Nellore District for domestic purposes and for consumption in the District is enjoyed by the inhabitants without restriction, but Firewood cut for exportation beyond the limits of the District is liable to tax. The localities which furnish Firewood for exportation are the coast Talooks of Cotah, Sunvapilly, Jalarumky, Cavelly and Buddapaudy and the inland Talook of Calzhasty.

From Coll. Nellore 10th Oct. 1856 to Board No 58.

The

The wood is taken exclusively to Madras either by Sea or by the Pulicat Lake. The persons engaged in the trade are natives of the District and sometimes inhabitants of the villages where the wood is found. The wood is of three classes and is charged at rates varying from 6 annas to Rupee 1/2 per 1000 pieces. The same rates are charged for wood to be used for charcoal. The Revenue from this source was Rupees 1102 in Fasly 1264 but this is the highest amount realized during the five years from Fasly 1260 to Fasly 1264 comprised in the statements received from the Collector. The Collector considers the tax unobjectionable and the Board concur in this view but they are inclined to think that the Judges in question may be

given

19/400

given on rent so far as regards firewood cut for export and charcoal, the privilege of immunity enjoyed by the inhabitants of the District remaining as it is.

12. The Padavy of Nellore is an important question. Its features are mainly the same as the Padavy of Gunteor on the mode of treatment required is the same. The history and character of this tax were noticed in the Proceedings of the Board dated 19th January 1843. and Mr Elton the present Collector of Nellore has also entered fully into the subject in his report dated 18th January 1836. No 12 in which the measures, which it will be proper to adopt in future in regard

Copy sent to Govt 30th January 1843.

to

20/1400

this impost are mentioned. Mr
Bolton's report is accompanied
by one from his s/d Collector Mr Minchin
who also furnishes full explan
ation as to the nature and
working of the Paolay in the
Northern Talooks of the District.

13. The levy of Paolay as a source
of Revenue has always existed
in Nellore from the first acquisition
of the District by Government. In Fusly 1211/1801/02
the capitation system prevailed. In the
following year the Cattle were not counted
and the same fixed as the demand of the
preceding year was retained. From
Fusly 1218/1808/09 the same sum formed the
demand on this account, but was
distributed on the pasture lands of
the Village. 25 per cent of this description
of land having been previously deducted for the
tithing cattle which were exempt from taxation.
This arrangement was in some measure
disturbed by the triennial and decennial
rents which followed, except in
the Northern Talooks, where a tax

on the land was for the most part
retained in Fusly 1226/1816/17, the Mootah
system as a fixed sum for each Village
was adopted in the Collectors division and
the Paolay tax in the Northern Talooks
was extended from the lands usually
occupied for pasture to the entire
land of the Village not required for
cultivation, the reserved tracts or Cum
chas excepted which were usually rent
ed separately. In Fusly 1235/1825/26 the ca
pitation system was reverted to in the
Collectors division and in Fusly 1241/1831/32
in the Northern Talooks also in super
cession of a tax on the land just des
cribed, the evils of the counting plan hav
ing been subsequently prominently
brought to notice by the then Prin
cipal Collector Mr Stonhouse, a fixed
sum or Mootah for each Village was
reintroduced in the Collectors division,
the amount being regulated with
reference to the number of Cattle

then

thereon existing and to the actual col-
lections of the previous five or six years.
In the sub Division or Northern Ta-
looks the custom in force anterior
to Fasly $\frac{1241}{1831/32}$. that is a tax on
the lands used for pasture was re-
verted to. A fixed sum or Muctah
previously settled being appartioned
on these lands. The foregoing ar-
rangements were to be in force -
till superseded by such plan as
might be considered proper at a
survey of the District.

16. The capitation plan was however still retained in the Talooks of Sydapoor and Oodiagherry, and in the Towns and Villages noted in the Margin. The two Talooks in question were of recent acquisition and sufficient informa-
tion for fixing the amount of

Muctah

Sellore &
Angole
Cadamatalah
Vallapally.

Muctah in the Villages of which they were composed was not forth-coming. In the chief Towns of Sel-lore and Angole a great portion of Cattle belonged to non-cultivating Castes, and the quota to be paid by each individual could not, it was thought, be easily determined. A satisfactory arrangement was im-practicable in Cadamatalah and Val-lapally as these Villages were nearly depopulated. Their inhabi-tants were few while the land suited for grazing Cattle was exten-sive.

17. The Muctah, though an improvement on the counting sys-tem does not remove the evils in-herent in the tax itself. which have been already forcibly pointed out in the discussion of the subject as it affected Guntoor. In many Vil-lages of Sellore of which instances are given by the Collector

the

21
1100

20

the impost is very heavy and in some Villages it has been found necessary in consequence of the excessive character of the demand to give up a portion of the fixed Muctah. Were the Muctah compared with the present numbers of Cattle and the extent of pasture land that is available, is light and the quota of each man is therefore small; the tax is paid without demur or complaint, but generally it is felt to be very oppressive in its present form. Where the capitation mode obtains the rate noted in the Margin are enforced. Cattle used in agriculture, at the rate of 4 to each Plough are exempt. An allowance also of 4 head of Cattle is made to some of the Village servants and certain privileged classes enjoy immunity

| | |
|---|---|
| A full grown Cow or Ox | As 4 |
| A Bull 3 years old | 6. |
| Young Cattle upwards of ½ a year old | 4. |
| 3 Calves if belonging to the same owner | 8. |
| If otherwise each | 3. |
| Sheep & goats with an allowance of 20 per Cent for lambs per 100 | 8 Rupees |

immunity either wholly or in part.
In the large Towns of Nellore and Ongole, with their diverse population Mr Elton observes "the work of making out and adjusting the Poolay is one of peculiar difficulty."

16. Besides the items enumerated in the foregoing Paras as constituting the Poolay of Nellore, Vizt. Capitation, Muctah and the pasture lands in the Northern Talooks, two others remain to be brought under notice. These are the rents of the pasture tracts called Kunchas much sought after by substantial Ryots, and the tax on Land Assessed for cultivation but not cultivated. The Kunchas are extensive tracts of pasture, chiefly in the Western Talooks. They are rented annually and are taken in some instances by large cattle owners in the Eastern Talooks where from facilities of irrigation and other causes the lands are more

extensively

extensively under cultivation, the extent available for pasture being consequently limited. Sometimes the Cumchas are rented by the Villagers themselves or are included in the demand on the Village. The Ryots in these cases use the land themselves or subrent it to others. In the latter case the subrenters it is stated are subjected to a double charge as the Poolery extends over the whole District, but this remark would also apply to renters of Cumchas who require the pasture for their own Cattle. The above item or land reserved for cultivation but not cultivated or assumed that as it is termed, was imposed for the first time in Fasly $\frac{1257}{1847/48}$ or only 3 years ago, by the Collector without the sanction of the Board or Government previously obtained. The reason assigned for this measure was that the



the Ryots exercised an influence in keeping the arable lands uncultivated in order that they might use them as pasture for the Cattle of the Village and the order imposing this new charge was supposed to be in accordance with Para 11 of the Cultivation Cookoomumah of the District, which prohibits the occupation of these lands for pasturage except on payment of ½ of the full Assessment. This provision of the Cookoomumah was intended to meet specific cases and not to enjoin as a rule of indiscriminate application by which all the cultivable lands of the District not occupied for cultivation would be brought within its operation. The effect of such a rule, as observed by Mr Elton, is to hold out an inducement to the Ryots to keep land out of cultivation as they are enabled to occupy it at a reduced rate, at a fraction merely

of

of the real Assessment. The Poolery
revenue was suddenly increased in
Fasly 1257 / 1847/48 by the addition of Rupees
15,968 on account of the "Amanut-
Shist": but no permanent benefit
to the Revenue has been derived by
the addition of the Poolery collections
felt in the following year, and are
now below what they were previous
to the imposition of this new item.
Adverse seasons of season latterly has
in some degree contributed to this re-
sult. The Board agree with the Collector
as to the impolicy of this impost which
being additional to the ordinary Poo-
lery was only augmenting the bur-
dens of the Ryots. The Ryots of the
Villages generally, the Collector right
ly observes, should be allowed to graze
their Cattle on the Waste arable
lands without payment of "Amanut
Shist" so long as the lands re-
main unoccupied, subject to the

reservation

From Collector 18th January
to 1st April 1856 in B.



reservation in regard to lands specially
fitted for pasture, which have hither-
to been rented out for that purpose
as directed by Government in Para
8 of Extract Minutes Consultation 15th
July 1856 No 747 in R. D.

17. The Ryots of the 4 Northern
Talooks regard their grass lands, as
the Government are aware, as an in-
tegral part of their holdings in the
same sense as their cultivated lands.
On the introduction of the capitation
system in these Talooks in Fasly 1241 / 1831/32
rather than relinquish these lands
the Ryots consented to pay the previous
Assessment on them in addition to
the capitation amount. On the return
in 1844 to the system of taxing the
land, the local authorities were re-
luctant to give up any portion
of what had been collected during
the prevalence of the capitation plan
so that in some Villages, 132 in
number

B. Pro. 19 June 1856 No. 3

From dy Commissioner Ceded Dists to Collr. 1st Nov. 1855 pa. pro. 5-7. Con in 7 Collr. 18th Jany to 1st April 1856.

number as pointed out by Mr Min-
chin in Para 10 of his Report. Where
the extent of Waste land is compa-
ratively limited, the Poolery is virtu-
ally a Mustak on the number of
Cattle. Where the Poolery tax is on
the land the Villages being 69 in
number the rate is about 1 Rupee
per Goortee or rather more than
1/2 Annas per acre, but including
a certain extent of classified
Waste land in these Villages
the rate is about 3/4 Annas
per Acre; it appears how-
ever that only a small
portion of the whole of this
land is really fit for pasture.

The classified Waste classi-
ment a amount shistor
pasturage appears
to be the taxed
unjustly

From Mr Minchin Table B.

Do Page 28@30.



25/1400

improperly introduced for the first time in
Fusly 1257/1847-48. So that the Ryots of the Northern
Talooks may be said to pay about 5 annas
per acre for the pasture lands included
in their Talooks at least so far as regards
the 69 Villages immediately under considera-
tion. Mr Minchin deprecates any increase
to the assessment of these lands so as to
bring them to an equality with the ordi-
nary fixed rates of contiguous lands of
similar quality. The lands themselves are
situated in small portions in different
parts of the Ryots' holdings and could not
be given up or conveniently held by others.

Mr Minchin P. 32.

18 Much of the land entered as
Pasture in the 132 Villages above mentioned
in which the Poolay is virtually a tax
on the number of Cattle is also stated
to be unprofitable.-

Do P. 39.

19 The Poolay Waste or Pasture lands
in the Northern Talooks under consideration
have not been classified and assessed
like the lands set apart for cultivation.

P. 68.

20. Mr Minchin wishes to correct
an opinion which seems to have
prevailed

prevailed more or less that a class of persons exist in the Ongole Division who devote themselves exclusively to the breeding of Cattle. Such a class does not exist. All the Ryots, except the poorest, rear Cattle, and the most substantial landholders are also generally the largest owners of Cattle. Mr Elton is of opinion that a stimulus will be given to the breeding of Cattle by the abolition of the present Poolany tax and that a demand for Pasture lands will spring up in consequence. Besides the occupation of such additional Pasture land, the abolition of the newly imposed "Amanut Thist" will, Mr Elton observes, do away the unoccupied assessed waste to all persons desirous of engaging in agriculture. If the Ryots of the Village on the abolition of the present Poolany tax should still be desirous of retaining these lands, they can of course only be permitted to do so on payment of the full price assessment.

The present Poolany tax of Nellore

From Coll.r p. 17.

31

26/400

Nellore as shown in the foregoing paras is composed of the following items: 1. Amount according to capitation, 2. Mootah, 3. Assessment of pasture lands as is found in the 4 Northern Talacks of the District, 4. Canchas or pick grass tracts set apart for pasture in the Western Talacks, and 5. Assessment of unoccupied cultivable lands. The first two items will cease, if Government approve under the orders cited in the early part of these Proceedings. The injurious character of the last mentioned item, recently imposed without authority pendes its abolition under any circumstances necessary. The tax will then assume its proper form of an assessment on the land, but as the land is now classified waste and wholly unimproved Mr Elton seems to think, at least so far as regards the Nellore Division of the District, that the Ryots could not afford to pay the full rent that might be fixed for it if brought into classes and assessed. Mr Blunchin entertains a similar opinion as already observed

in

in regard to the Northern Talooks. The Board are not disposed to adopt this view. They desire to bear in mind that the assessment payable to Government is the tax of the land in its unimproved state, and that if consideration is obtained in fixing it there ought to be no difficulty in carrying out the rule laid down by Government in regard to such lands; viz. that Waste lands suited for Pasture, including lands hitherto specially reserved for that purpose, shall be given at moderate rates of assessment, to be held like other Ryotah lands in general and subject to no other demands, however improved and in whatever way employed. The rule applies only to lands fit for pasture and not to very poor lands such as the Poolany Waste in the Town of Arcole and elsewhere is described to be which cannot be turned to use in this way and would be left to the village in common. The application of this rule in the more reasonable in the Melore District as it is customary there to allow [illegible] of

* the Cumchas of Melore.

Mr Hunter's p. 33.

Waste free of assessment on account of the tilling Cattle, for every Portion of land occupied for cultivation, an allowance indeed to admit of fallows and rotation of Crops.

22. The Board are also of opinion that the Cumchas may be classified and assessed in like manner and allowed to be held for a term of years or in perpetuity like Ryotah lands in general instead of the present practice of annual rents by Auction.

23. With the change to a tax on the land, the taxing of Cattle belonging to the cultivating and non-cultivating classes as well as the tax on sheep and Goats however designated, will cease. Mr Elton does not mention what portion of the tax on sheep and Goats is paid by Shepherds who do not hold land. The Board would wish the amount to be stated and its bearing on the papers, and if the amount is large, whether any objections exist to its being retained. The orders of Government contemplate the entire

abrogation

abrogation of this tax, but a reservation is here made as regards Shepherds, who are not holders of land, with reference to the large amount of Revenue derived from this class of persons in some Districts as will be seen presently.

24 The effects of the proposed change on the Revenue are stated to be as follows.

Present Poolary to be abolished

Average of 5 years from July 1860 / 1851/52 to 67,764 / 1854/55.

| | Rs |
|---|---|
| Poolary proper | 129,955. |
| Cumahas | 10,255. |
| Amount Shist | 11,604. |
| | 151,814 |

Expected Revenue under the proposed arrangements.

| | |
|---|---|
| Cumahas | 15000. |
| Rents of Poolary waste | 60,000. |
| Land assessed at the full assessment | 6000. |
| Increased Cultivation | 40000 |
| | 121,000 |
| Deficit | 33814. |

The Amount Shist or Rupees 11,604 being a newly imposed item may be excluded from the calculation. This item being deducted the deficit will stand at Rs 19,210.

It is not clear whether the pooling of the Jungles in the — — —

Western

Note. The ultimate deficit will be Rs 19,210 of the Collectors Estimates of probable results are realized. The Actual Amount of Revenue to be relinquished in the first instance will be Rs 104,559 which is composed of Poolary proper Rs 129,955 less Rs 40,000 which seems to be the Amount collected in the Sub division at present in the shape of a tax on Amount Shist.

28.
M'Ellon

Western Talooks alluded to by M'Ellon in p. 17 of his report, is included in the foregoing item of Rupees 60,000. The jungles in question it appears are to form a new source of Revenue, they will not however be declared liable to tax till the subject has been more fully reported on in order that the Board may judge how far the impost will be free from objection.

25 In the proposition for a reduction of the assessment of the Dry and Wet lands of the Nellore District, which has been recently sanctioned, it was argued that an increase of cultivation might be looked for from the measure. The Board can hardly expect that a further increase of Rupees 40,000 as above entitled, is likely to follow, at least for some time to come, the proposed abolition of the present Poolary, but adverting to the evils of this tax and of the fact that its abolition last year in Guntoor has already been attended with advantage and arguing other

Inducements

whether for pasture or cultivation. Mr Taylor estimates that land thus occupied may be expected to yield a Revenue of Rupees 80,000 which exceeds Mr Elliot's Estimate; but the latter is based on the present Poolary rates and not on a fixed Jaram assessment as advocated by Mr Taylor. Mr Taylor considers that a healthy stimulus will be given by the proposed change in the taxation of Poolary and with this impression he fully expects that what is now proposed to be given up will be more than made good eventually.

27 With the reduction of the assessment generally lately sanctioned by Government Mr Taylor seems to think that the present allowance of 4 Kottas of Waste land free of assessment for each Kotta of cultivation may be abolished. It is to be remembered however that this allowance is customary and will not well be abolished unless an equivalent were given to the Ryots. This is not done in the reductions of the assessment

Letter 6 Nov 1837

Submitted to Government 2nd April 1839

assessment which have been transmitted, as these have been ordered in consequence of the assessment itself being excessive. Moreover it must be borne in mind that on the abolition of the Paolung tax as at present levied it is proposed that all lands included in the Ryotwar Puttah shall be charged at the full Jaram rates of assessment.

28 In Caddapah the Jungles are not rented out for pasturage, nor are Cattle taxed. The Sheep and Goats of Ryots are free, but those of Shepherds, not holding lands, are liable to a Mohturpha tax varying from Rupees 2 to Rupees 6/4 per hundred Sheep and Goats. These animals are hired out for manuring the land and large numbers are bred and sold for the Madras Market. The Revenue accruing from this source amounts to Rupees 20,000 per annum and absorbs the income enjoyed by the owners the Collector sees no reason why this item should be given up, as the sheep are kept on the actual holdings of land

Cuddapah.
30th Oct. in C. 7th Nov. 55
N. 3219.



are exempt: the Board concur with the Collector in opinion that there is no necessity, at present at least, for relinquishing this impost.

Bellary.
14th April in C. 4th July 1856
N. 1383.

29 Cattle are not taxed in Bellary but both Hill and Jungle Rents, though inconsiderable in amount, are found there. A tax on Sheep and Goats also is in force. The former consists chiefly of taxes on Hill Products as Fruit Trees and timber cut for sale and yielded a Revenue of Rupees 4,063-12- in Fasly 1264. The Revenue of the preceding year was further more. The tax on Sheep and Goats amounts to Rupees 12,470 and is included under the head of Mohturpha.

30 The Hill and Jungle rents include many objectionable items as a tax on Honey and Wax, &c. These were abolished under the orders of Government but three items still remain which the Collector is anxious should be given up. These with the Revenue yielded by them are as follows.

From Govt. 5th October '47
N. 1114 R.D.
Do. 22d February 1848
N. 141 "

Tax.

10 years Average.

Tax on the gathering of flowers — 55.
do on bark used in Distilleries 113.
do on leaves used in the preparation of Indigo. — 44.

Total 212.

The Board would beg to support the recommendation of the Collector for the abolition of these petty taxes, the collection of which must be attended with more or less vexation to the parties liable to them.

31 The tax on sheep and goats being confined as the Board suppose to the class of shepherds only the non-cultivating classes generally being exempt, and being considerable in amount will continue for the present. On a former occasion when the equalization of the rates in the different Talooks according to which this tax is levied was under consideration, the Government were of opinion that the question might remain in abeyance pending a decision on the general subject as to the retention or otherwise of the Mohturpha taxes.

Govt. Letter dated 15th March 1854 No 214 & 5. P.C.

All the Collectors.

18

taxes in all the Districts. 31/1100

Kurnool, 18th Nov. 25th May 56. No 1696.

32. The Sungha and Pooling taxes collected from individuals in Kurnool amounted to Rupees 799-4 in Fasly 1264, 1854/55, of this Rupees 300 appertain to the grazing lands given on rent at Allootla Talooka and Bezawarsevvaram situated on the Summit and slopes of the North east portion of the Nulla Mulla range of Hills. The remainder or about Rupees 300 is the tax on the horned Cattle of Shepherds and others, not holding land. In the former case the Renters collect a tax on Cattle, according to the number brought to graze, at specified rates. The officiating Agent would be glad to see this tax abolished, on the ground that the Revenue involved is inconsiderable and that the Cattle which are brought to these pastures belong to the agricultural classes. The circumstance of the tax being levied by the Renters with reference to the number of Cattle brought to graze and of the Bullocks and Horses of travellers Brinjaries and Pilgrims resorting to the Pagoda at Srisailum being subjected to it, is

further
adapted

further adduced by the officiating Agent as rendering the tax objectionable. The Board do not concur in these views, and are of opinion that the rich pastures in question should be taxed equally with the Cumbas of Hollow and similar pasture lands in other Districts. The evils noticed by the officiating Agent might be removed by the introduction of a clause in the rent showing what classes shall be exempted from the rent.

33. The second draw back has on the horned Cattle of Shepherds and others not holding lands, yielding about Rupees 300 per annum the Board beg to recommend may be abolished; according to the views of Government in regard to the taxing of Cattle generally. The owners of the Cattle belong for the most part to the poorer classes, who keep one or two only each. The Sheep and Goats of Shepherds in Hurwood are liable to tax, which aggregates about Rupees 10,000.

34. Firewood is not taxed in this District.

The

Chinglepuk 23rd Dec. 26th Oct. 55 N.

35 The pasture lands in the District of Chinglepuk are poor. The Jungle, with the exception of Thachurricottah, are considerable and are held by the Mussulmans of the village to which they belong, at fixed moderate rents. The Thachurricottah Jungles as the Government are aware are rented.

Ditto Ditto 12th March 1857

36. A tax on Sheep and Goats, such as is found in Cuddapah and some other Districts already succeeded does not exist in Chinglepuk. Shepherds are liable only to the ordinary Moohturfa.

North Arcot

37 It does not appear that Cattle in the District of North Arcot are taxed, with the exception of Bullocks kept for purposes of traffic. but this tax as well as one imposed on Shepherds is strictly speaking Moohturfa. The former tax including Bandies, also kept for traffic yields a Revenue of Rupees 697 3 11. The latter Rupees 1008 4 8. The tax payable by shepherds sometimes assumes the form of a House tax. a very small portion of it.

amounting

adoption

amounting to about Rupees 40, is obtained on the actual number of Sheep and Goats and this practice is confined to certain Villages only in the Chittoor and Chandragherry Talooks.-

38. The taxe on Cattle and that on Sheep and Goats are not found in the Districts noted in the margin. Nor are lands let out for pasture in these Districts with the exception of the waste lands in the Out Villages of the Talooks of Moadery and Sullywady in Trichinopoly where grass Put-tahs are issued, the taxe on such lands ranging from one to five annas the Cawnies.-

South Arcot 6th Vol 25th Para 1855 No 330
Tanjore 3rd Range Con 9th Para 94
Trichinopoly 16th Vol 2nd Para

39. Certain Jungles in these Districts are leased to the Indian Iron Company.- Other minor Jungle rents exist but these do not call for remark.-

40. The Collector of Tanjore mentions some contract Jungles in the Pavalore Talook. The Jungles have wholly disappeared, it appears and the land is unfit for cultivation. The amount part thereof amounting to Rupees 36-12-2. is still kept up and is paid by five Villages mentioned.- The Collector makes a request that this demand may be remitted, which the Board beg to support.-

Madura. 25th October 1855 in Con 7th January 1856 No 200 with 2 Enclosures. 31st May in Con 9th June 1856 No 113 Para 2.

41. The Letters noted in the margin furnish full information regarding the Pootary Taxe in Madura - which is levied - in the form of a taxe on the land - and confined to the Talooks of Ramgherry, Todiacumbaum and Sevagirry. A Separate taxe on Cattle, Sheep and Goats does not exist in this District. Previous to 1258 / 1848/49 the arrangements for the collection of the Pootary in Madura were not very systematic - but that Fasly the plan in force in Coimbatore of allowing 1/6 of the Poyts Putcut to be held on

adoption

on ¼ of the fixed assessment was introduced
and from that date the tax is found to
be composed of the following items.

Tax according to the Coimbatore
rate

do on land given for practices
on hire.

do on Patent waste & bank on
which cattle are grazed with
out permission.

The bulk of the Polam Revenue is derived
from the first mentioned item. Sand hills
separately on hire cannot at any time
add much to the Revenue as the pas
tures in Madura are very inferior in
quality to the land occupied for this
purpose in Nellore and Cuddapah. In July 1864/65 the
the Revenue from this item was as Govt. letter dated 21st May 1866
low as Rupees 500. The third item is
in fact a fine on Ryots neglecting
to cultivate land included in their
Pattas, and for grazing their cattle
on land set apart for the purpose
of being given on hire. The Revenue

from



from this source 3H/4 00 has fallen as low
as Rupees 2. It can never be of
any importance in a Revenue light
as a rigid enforcement of the fine
could not be exercised compatibly
with a due consideration of the
welfare of the Ryots. At first on
July 1858/59 on the introduction of Systematic rules for the collection of
this tax, the fines were enforced
with some degree of strictness but
the collections subsequently show
that a larger measure of indulgence
was necessary. So far as regards the
line on Patta land not cultivated the rule applies to a
state of things when Ryots
were led to take up land which
they never intended to cultivate,
but to use for grazing. The
necessity for this fine ceases
when the rule which requires
that all land in occupation
shall pay the full assessment,

in

adoption

is fully brought into operation.
As a temporary measure for
one or two Fusles only. Pattoor
taluk was assessed with the
grass tax, but the Collector is
of opinion that as a general
rule it is better to enter all
such land at the full assess-
ment, and suspend portion of
the demand, as may be
found, when the collections are
closed, to be beyond the means
of the Ryot to discharge, being left
to be written off as irrecoverable. With
a moderate Assessment and with an
allowance for fallow as in Coimbatore
and Nellore, which is now in force
in Madura also, irrecoverable Balances
however will seldom appear.

52. Of the two systems
viz: the plan of allowing
1/5 of the Patoot to be held
on 1/4 assessment and that
of giving the grass lands on
lease

from Coll. 25 Feb 1855
p 6





Nellore 7th January 1856 bids, the Collector in his letter of 25th October
1855 Para 11 inclines to the latter, but in his sub-
Nellore 9th June 1855. sequent letter 31st May 1856 Para 6, on further
35/400 information obtained, the Coimbatore plan
is approved. The grounds for this opinion are
"that the Poonjah lands in the 3 Taluks, es-
pecially in Ranghery are too poor to bear
cultivation every year, or to pay a full tax
without it, and that it is expedient therefore,
to offer facilities for keeping a portion in
pasture so as to benefit by the droppings of
Cattle." The Collector was also of opinion (Para 3)
that the proportion of the Ryots' Holding to
be held on favorable assessment should
be 1/4 and not 1/5. The Board concur in this
opinion. The proportion of land thus held in
Nellore is 1/4 and it is altogether free.

53. Should Government be pleased
to concur in the foregoing view the present
Poolany System of Madura will merge in
the single rule of allowing 1/4 of the Ryots'
Holding to be held on 1/4 assessment, all
land included in the Holding, with this
exception, being liable to full assessment.
The items viz land given on bids and fines
which

adoption

which as already pointed out yield but little, will cease altogether, and all land not occupied as above will form the common grazing lands of the village and be open to all. The Collector adopts this view in Para 12 of his letter 31st May 1856, but thinks (Para 13) that the Covenanted officer in charge of the Taluk, should be allowed a discretion to withhold a portion of the Waste, where it is extensive, at a distance from the Village so as not to interfere with the cultivation, and to let it to traders or breeders, who will otherwise be able to pursue a gainful occupation, tax free, and have great inducements to use their influence to keep land Waste. The minimum assessment for plots thus reserved to be ¼ of the full rate, and where there may be competition, the land to be given to the highest bidder. This suggestion is made with reference to the remarks of the Sub Collector that such breeders and traders have sufficient influence to prevent the poorer Ryots obtaining the Waste lands for cultivation.

The

Sub Collr 9th June 1856

Govt 1st Aug 1853 Para 10. to Collr 1853 p 1132 P.C. P.P.C.J.

36/400



The subject was discussed in the correspondence noted in the margin, with reference to the Collector's letter 25th October 1855, reviewed above, was written. The plan of reserving grass lands at low rates of assessment is opposed to the principle of requiring that all land in occupation shall be liable to the full assessment and may impede the successful working of the rule recommended by the Collector, viz. of giving an allowance for fallow or pasture. The pasture lands under consideration are in an unimproved state and as such should bear moderate rates of assessment. With an assessment thus fixed and with an allowance for fallow, Breeders and Traders will probably become holders of these lands, particularly as small portions of their present Pasture enclosures are used for cultivation. In Nellore and Guntoor the avocations of Farmer and Breeder are combined, and it seems not improbable that in Madura also the same state of things is to be found. At the same time it may be expedient where the Waste is very extensive to allow the Collector to reserve

adopt

reserved a portion to be sold by Auction for the year.

14. The Poolay Revenue of Madura increased to Fasly 1258 (1848-49) when as already observed, more systematic arrangements were introduced, was about Rupees 800. In Fasly 1258 (1848/49) it rose suddenly to Rupees 11,833 but subsequently fell and in Fasly 1264 (1854/55) it stood at Rupees 5,518 nearly the whole of this was derived from the ¼ assessment of land held for pasture. The sum to be relinquished by the proposed modification will thus be Rupees 1520-7-0.

Enc: 1 from Collector 31st May inst. & June 1858.

15. The only tax of the description under consideration in Tinnevelly, is a fixed tax of Rupees 105-3-2 collected from the Kattayangars and Shepherds of 3 Villages in the Sauttoor, Punjamahl and Shenkarapuram Talooks on account of Cattle which graze on uncultivated Dry lands. The Collector states that this tax will be discontinued in conformity with the orders of Government. The Board observe that the previous sanction of Government was necessary for this step.

Tinnevelly 7 inclus 16 January 1858

The

Coimbatore 15 Pookoor 10 October 1858.

37
400

from Govt 7 July 1854. & 152. & 5 subsequent orders & the Government of India 5 August 1858 & 1851.

40. The Still and Jungle rents in Coimbatore, which included all Still products as Honey, wax, dammer, Cardamoms &c as well as the right to graze Cattle, were abolished three years ago. The Cattle are taken to these localities in bad seasons only and the Collector is of opinion that the rents, so far as regards the privilege of grazing Cattle, should not be revised.

47. The Waste or grass lands are held in two ways. Firstly. Each Ryot may hold Waste land to the extent of ¼ of his Puttah holding on ¼ of the assessment, but if any portion of this Waste is cultivated it becomes liable to full assessment. 2ndly Waste lands may be occupied for pasturage on payment of ¼ of the fixed assessment. Much land was formerly held under the first mentioned mode, but owing to the extension of cultivation, it has decreased to the extent as the Collector observes and as confirmed by the accounts in this Office, of about 75 per Cent.

| | Acres assessed at ¼ of the rate of land held as pasture. | Acres assessed at ¼ of the rate of Waste land. |
|---|---|---|
| Fasly 1212 (a bad year) | 451153 | 1899191 |
| " 1261 | 1123385 | 2219303 |
| " 1265 | 211293 | 2294902 |

48. Waste land held according to the second mode yields a considerable Revenue, amounting

adoption

amounting in Fasly 1205 / 1795-96 to Rupees 76[illegible]8-5-2.
The land is taken up annually at assessment as already stated. The Collector does not think that it could be exempted permanently subject to the payment of the full Sarkar assessment.

49. The Poolleay tax in Salem ap. Salem
pears in the following forms. Con: Last Report Pg 11

1. Land used for pasture alone and as. Fyzal Poolleay.
assessed for that purpose at the Survey.
2. Unirrigated land when taken up Fyzal Poolleay.
for pasture. On this 1/3 of the fixed assess-
ment is levied.
3. Land at 1/4 of the fixed assessment Khoutye Poolleay
when it forms an integral part of the
Ryots entire holding, and provided it
does not exceed 1/4 of the land in occupation.
4. A fixed Poolleay cess imposed at Pattai Poolleay
the Survey for the privilege of grazing cattle
on the unoccupied lands of the Village.
5. A tax paid by Shepherds for the Roya Poolleay.
privilege of grazing in certain localities.
6. The rent of certain Jungles on the Kumbody Poolleay
banks of the Cauvery in the Denkenottah
Talook.

Tax



Cattle varying from 2 to 4 Annas a head and tax on Sheep and Goats, are not equally imposed. Several classes are exempt while in some Villages Ryots who are taxed for the privilege of grazing their Cattle on the unoccupied Lands, are required to pay a further sum if they keep Buffaloes. The abolition of both these items falls within the scope of the orders of Government. From Collector Paras.

55 Items of the eight forms as mentioned above according to which Poolleay is imposed in Salem, the demand under the 4th 5th 7th and 8th will be relinquished according to the principles of Poolleay taxation which the Government have laid down. The amount of Revenue involved is very little, being only Rupees 3575-2-5 of which the following are the particulars.

| | | B. a. p. |
|---|---|---|
| 4th | Items | 683-10-2 |
| 5th | " | 210-0-0 |
| 7th | " | 2517-0-1 |
| 8th | " | 193-15-2 |
| | Rupees | 3575-2-5 |

56. The Poolleay tax to be retained in Salem will be imposed in two ways, 1st on lands taken up for grazing Cattle, and 2nds on a stated portion of the Ryots entire holding

adoption

holding reserved for pasture. I have already mentioned the Revenue under these two heads is only Rupees 1900. The Collector will be required to explain why the operation of this tax is thus limited and what obstacles present themselves to the introduction of the rule which requires that land in occupation shall be liable to the Canara assessment.

57. Jungle rents for pasturage are found in the Balaghat Talooks of Canara.

Canara
Acc 1855 vol 2 pp 218, 359
Acc 1860 vol 1 pp 1, 42

58. Pasture lands generally in Canara are described as including nearly all the open portions of the Country not forming the Mool property of the Ryots or otherwise under rice or garden crops. They are frequently very valuable to Proprietors in their vicinity. Contentions regarding the right to them led to the framing of a general rule by which each Proprietor is allowed exclusive right to the natural produce (grass and leaves) of the land in question within 100 yards of his cultivated land. The Collector is of opinion that the land thus appropriated as well as that beyond the limits specified might be assessed and included permanently in

$\frac{38}{460}$ Tax on Cattle at so much per head.

8. Tax on Sheep and Goats.

50 The 1st 2d and 3d items fall within the description of lands which will continue subject to assessment under the views expressed by Government. They consist either of lands occupied for pasture only or form part of the Ryots ordinary holding. In either case the tax is of partial operation only realizing, as appears from Para 12 of the letter from the Collector and the Statements which accompany that communication, not more than Rupees 1900.

51. The 4th item or tax imposed at the Survey for the privilege of grazing Cattle on the unoccupied lands of the Village is also of partial operation, the Revenue from this source being only Rupees 658. It was fixed at the time of the Survey with reference to the number of Cattle in the Ryots possession. A Ryot without Cattle can demand exemption from the tax. It seems though it is not distinctly stated so by the Collector, that liability to this tax is confined to those only who were placed within its operation at the Survey

adoption

Survey. As Government have laid down the broad rule that only land in occupation shall be paid for and that unoccupied Waste shall be open to the whole Village community free, the item under consideration comes within the category of items to be abolished. Its discontinuance is also recommended by the Collector in Para 14 of his letter.

52. The 5th item is farmed out and yields the small sum of Rupees 210. The class (Shepherds) who are subjected to the payment of this demand are poor and appear to be entitled to exemption under the rules of Government.

53. The 6th item is confined to a single locality, where the pasture is luxuriant. It is farmed out and yields about Rupees 500 annually. The parties on whom this tax falls are chiefly traders from Mysore. The rates of charge demanded by the Renters from persons using the land were not fixed by authority, but it is does not appear that interference on this point is called for. There is no hardship in the tax itself.

54. The 7th and 8th items or tax on cattle



Cuddapah, Bellary and Kurnool yielding a considerable Revenue, the Board propose that it should be retained for the present. The Collector of Nellore will be required to state whether a similar item exists in his District. With the exceptions above mentioned and the petty item paid as Moturpha by Shepherds in several Districts, the Board believe that Sheep and Goats are nowhere taxed, and that with the abolition of the Poolery now proposed Cattle everywhere will in like manner be exempt.

53. It will be seen that the Ryots of Nellore enjoy ½ of their entire hold rent free, as an allowance for pasture. In Coimbatore the allowance is ⅓ or ¼ Teeva. The Coimbatore rule has been introduced into Madura but the Board agree with the Collector of Madura in opinion that the allowance should be ½ as in Nellore instead of ⅓. It is not however proposed that the proportion of land thus allowed should be enjoyed free of assessment. The ½ teeva is to

adopted

to be retained as in Coimbatore.

64. The Board would desire to see the rule laid down by Government, that all land in occupation, whether for cultivation or as pasture, should bear a fixed Farm assessment, carried out. The Districts in which this rule might be brought into operation are Nellore, Madura, Coimbatore and Salem. For the reasons stated in the present review the Board trust that there will be no difficulty in introducing the rule in Nellore and Madura subject to the retention of ½ for pasture either free as in Nellore or at ¼ of the fixed assessment as in Madura. The Collectors of Coimbatore and Salem will be requested to reconsider the subject and to report, after communication with the Ryots, on the practicability of its adoption or otherwise and in the former case to state what will be its bearing on the Revenue. The Collectors of the four Districts mentioned will also be required to state distinctly to what parts of their Districts respectively the rule will be applicable.

In Guntoor, the Pottery of

65.

in the Mool Pullahs of Proprietors. The Board are unable from the scanty information before them to take this suggestion into consideration. The Collector will be requested to ascertain the feelings of Proprietors on the subject and to report more fully on it, particularly as regards land beyond the assigned limits, to which a right in common may appertain.

59. The only item calling for notice in Madura is a tax on Buffaloes on the Poondahs, a part of the Neilgheries. The Collector calls it a grass tax rent and proposes that it should be made optional and fixed on the land. The term optional is explained by the circumstance that till recently land on the Neilgheries was not taken up by the Hill inhabitants for purposes of pasture. Their Cattle were allowed to graze free of tax. Latterly owing to the increased demand for land by Europeans, many Todas and Burghers are glad to take out what are termed Grass Pullahs in order to preserve to themselves an exclusive right to the land which they wish to retain. It is however optional with

adopt

to be retained as in Coimbatore.

64. The Board would desire to see the rule laid down by Government, that all land in occupation, whether for cultivation or as pasture, should bear a fixed Town assessment, carried out. The Districts in which this rule might be brought into operation are Nellore, Madura, Coimbatore and Salem. For the reasons stated in the present review the Board trust that there will be no difficulty in introducing the rule in Nellore and Madura subject to the intention of ½ for pasture either free as in Nellore or at ¼ of the fixed assessment as in Madura. The Collectors of Coimbatore and Salem will be requested to reconsider the subject and to report, after communication with the Ryots, on the practicability of its adoption or otherwise and in the former case to state what will be its bearing on the Peasant. The Collectors of the four Districts mentioned will also be required to state distinctly to what parts of their Districts respectively the rule will be applicable.

65. In Guntoor, the Poolley of which

in the Mool Pullahs of Proprietors. The Board are unable from the scanty information before them to take this suggestion into consideration. The Collector will be requested to ascertain the feelings of Proprietors on the subject and to report more fully on it, particularly as regards land beyond the assigned limits, to which a right in common may appertain.

59. The only item calling for notice in Malabar is a tax on Buffaloes on the Pondahs a part of the Neilgherries. The Collector calls it a grass tax rent and proposes that it should be made optional and fixed on the land. The term optional is explained by the circumstance that till recently land on the Neilgherries was not taken up by the Hillinhabitants for purposes of pasture. Their Cattle were allowed to graze free of tax. Latterly owing to the increased demand for land by Europeans, many Todas and Burghers are glad to take out what are termed Grass Puttahs in order to preserve to themselves an exclusive right to the land which they wish to retain. It is however optional with

adoption

with them to take out these Pattahs and it is to this that the Collector apparently alludes. The Collector was to report further on the subject after visiting the Rondahs.

Refering to the foregoing review of the Jungle rents and Poolery Tax in the several Districts the Board would solicit the orders of Government for the abolition of the following items of Revenue -

| | | Rs. a. p. |
|---|---|---|
| Jungle rents in | Ganjam | 139. 4. - |
| | Vizagapatam | 130. 12. - |
| | Rajahmundry | 310. 12. 9 |
| | Nellore Poolery | 104.57. - - |
| | Bellary. Petty Jungle products | 212. - - |
| | Kurnool | 500. - - |
| | Tanjore. Rent of extinct Jungles | 36. 12. 2 |
| | Madura. Petty items of Poolery | 45. 2. 7. 5 |
| | Tinnevelly. Petty items of Poolery | 105. 8. 2 |
| | Salem. Items of Poolery | 3576. 2. 5 |
| | Total | 110401. 11. - |

6. The Board propose (Para 11) it will be seen that the privilege of cutting firewood for exportation in certain Talooks in Nellore should be rented instead of the present plan, as it appears, of levying a certain a charge on the quantity cut by each person. It will be for the Collector to consider this point.

Cuddapah. 200
Bellary. 1500
Kurnool. 1000

7. Owing to the tax on Sheep and Goats of Shepherds not having lands in

which was disposed of on the orders of Government referred to at the commencement of these Proceedings, the Acting Collector enforced last year on the abolition of the Poolery of that District, the rule that all land, actually occupied, shall be liable to the full assessment. Jungle rents for pasture and what is termed Madipoo Beedoo in that District were not included, but the Board learn from Mr. Newill that Madipoo Beedoo has been given for permanent occupation on a fixed Varam assessment.

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A00

(A true Extract)

I have &c.

J. D. Sim
Ag Secretary.

To

H. Forbes Esq.
Ag Secretary to Government
Revenue Department.

D. Gnls.

adoption

| | | | | |
|---|---|---|---|---|
| to Cons | 10th | February | 57 | N° 3–4 |
| " | 11th | September | 55 | " 7–12 |
| " | 22d | July | 56 | " 18 & 20 |
| " | 28th | March | 49 | " 39–40 |
| " | 4th | August | 57 | " 2 & 4 |
| " | 14th | March | 54 | " 68–69 |
| " | 12th | October | 53 | " 14 & 16 |
| " | 12th | September | 54 | " 7–8 |
| " | 22d | October | 147 | " 36–37 |
| " | 22d | February | 148 | " 17–18 |

Extract from Cons 24th Nov 57 N° 1437

Cov. 1858 Depart.
Dft to Cons 5th March

N° 1590

Extract from the Proceedings
of the Board of Revenue.

Dated 12th December 1857.
Rec. 19th Do.

N° 4462.

45 Enc 64
Returned by Post

Ent. Cons. N° 400 - 27th March 1858.

Relating to the subject
of sample rice and the Godery
Tax generally, and calling for
the reports relating thereto for
the Several Collectorates.

Sent N to the Conservator
of Forests - 29th March 58.

N° 693

623 Dely. 14th March

N400 23/400

Extract from the Minutes of Consultation
Under date the 27th March 1858.

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

Here enter 12th December 1857, N° 4462

H

Wells

Ins Extract from
the Minutes of Consultation
of the 8th September 1858 N° 1026
the Government had under
consideration the measures
proposed by the late Commissioner
for the Northern Circars, with
a view to the adjustment, on
a sound basis, of the Poolery
or pasture tax, in the District
of Guntoor; and after recording
their views on the proper mode
of treating the tax, they called
for a report on the probable
financial result which the
adoption

adoption of those views would involve. They also called for further information regarding the coast jungle rents in Guntur, and enquired whether such rents prevailed in other parts of the Northern Circars, and lastly, they requested the Board of Revenue to report on the jungle rents existing in the Districts under their Superintendence, and to state to what extent the views recorded in the Minutes of Consultation above quoted, could be applied to the Poolley obtaining in other Districts.

Some further correspondence with the Commissioner then ensued, and the orders of Government on the Poolley tax, and the Coast Jungle rents in Guntur, were finally passed in Extract from the

† From Cont. N.C. 10th Dec/55 N° 165
Extt Mins Cons. 9th Feby/56 — 138
From Cont. 6th March " — 16
Extt Mins Cons. 18th July " — 747



the Minutes of Consultation of the 18th July 1856 N° 747, on which occasion the attention of the Board of Revenue was recalled to the order of 8th Sept. 1855, in view to their furnishing the information required ~~those points, as~~ regarding other Districts. This information the Board supply in the Proceedings above recorded, and the Government propose to consider the views and recommendations of the Board, in the order in which they are stated in their report.

2 The Board premise that the Subjects under discussion are 1st the rent of Junglas for the privilege of cutting firewood; and secondly, the Poolley or pasture tax, including the rent

rent of jungles for purposes of pasturage. Under the former head, the Board first advert to the rents in the Districts composing the Northern Circars, noticing the abolition of the same in Guntoor, under the orders of Government of the 18th July 1856.

Ganjam

3 In this District there are no Jungle rents properly so called, but a tax of Rupees 139-4- per annum is levied under that head in Goomsur, from the poorer classes who earn their livelihood by cutting and selling firewood, as well as washermen, arrack distillers, and shepherds, who are said to require a greater quantity of fuel than the generality of the people. The tax, the Board state, is imposed individually; and as

A5
4100

as it in reality partakes of the features of Pasturage although entered in account as a single tax, and is of petty amount, the Government are pleased to authorize its remission.

4 In para 2 of his letter, the acting Collector of Ganjam urges the propriety of some measures being adopted for the due economy and preservation of the Forest timber in his District. This para will be referred to the Conservator of Forests.

Vizagapatam

5 The greater part of this District is held on zemindary tenure. The only Government Taluk in which Jungles are rented for the privilege of cutting wood, is that of Palcondah. The tax has continued from a remote

ex remote period, having been
of imposed by former Zemindars;
the and as the amount realized
to is only Rupees 136-12 per annum,
ex the Government Sanction its
ex abolition.

to Rajahmundry.

16 The only two places
18 in this District, in which
the right of levying a tax
on wood and charcoal is
rented out, are Cottapilly and
Juddunghy. The Collector
states that, although the renters
profess to levy the tax only on
wood taken beyond certain
limits, and not on that which
is required by the inhabitants
for their own use, he has
reason to think that its im-
position is pretty general. He
also states that the tax is
much complained of by the
people, and recommends that
it

46
400

+ Cottapilly - - 46-12-9
Juddunghy - 270-"-"
316-12-9

it should be given up; adding
that, as there is but little
really valuable timber in the
jungles adverted to, it is
desirable that the cutting and
clearing of them should be
encouraged as much as pos-
sible. The sums realized from
these rents amounting to Rupees
316-12-9 per annum, will
accordingly be foregone for
the future.

Masulipatam.

7 There are no petty
jungle rents in this District.
It is stated that there is a
forest of scattered soap-nut
trees between the Goodewadad
and Kykaloor Talooks, which
yields a revenue to the state,
of from Rupees 1000 to Rs. 3000
per annum, according to the
crop, and that it is under the
immediate charge of the Officer

of Government. This forest, the Governor in Council is of opinion, should be treated as a topee, and not as a jungle, since it is the produce that is sold, and not the wood cut from the trees. It will therefore be left on its present footing.

8 The question as to the imposition of a tax on the wood cut in the Pony jungles, was disposed of in Extract from the Minutes of Consultation of the 1st February 1857 N° 109; and it is observed that, in accordance with the instructions therein issued, the Board have instructed the Collector to reimpose the tax on the wood cut in those Jungles.

9 Having suggested the measures which appeared to



to them necessary to complete the arrangements ordered, an Extract from the Minutes of Consultation of the 5th September 1855, so far as they relate to the Districts composing the Northern Circars, the Board next proceed to consider the Jungle rents, and the Poolleay or fracture tax, in other Districts, first recapitulating the views expressed by Government on the latter subject.

Nellore.

10 No toy is levied on the wood cut in the Coast Jungles of Nellore, for domestic purposes or for consumption in the District, but a charge, varying from 6 annas to 1½ Rupees per 1000 pieces, is made on wood cut for exportation to Madras by sea,

* para 10

or

or by the Pullicat Lake. The
same charge is also made
on wood intended to be
converted into charcoal. The
highest revenue derived from
this source, from Fasly
1260 to 1264 inclusive, was
Rupees 1102. The Collector
considers the tax to be un-
objectionable, and the Board
concur in this opinion, en
suggesting however that
the Jungles should be so
given on rent, so far as
regards firewood cut for
exportation, and for charcoal,
and that the exemption from
taxation, hitherto enjoyed by
the inhabitants, should be
continued to them, in respect
to wood taken for their own
purposes, or for consumption
in the District. The Government

See

2/8
1/00

see no objection to
the Jungles being
rented, as proposed
by the Board; but
as no information
is given regarding
their extent, it may
be necessary to
make the same
arrangements as
were entered* ordered
in the Streekareetlah
Jungles, with a
view to prevent
their entire destruction.
If desirable, each
Jungle might be
divided into four,
one of which might
be set aside for
rent in each year,

and

* Rev. Cons. 5 Feby 1857
No 141

and the rest left to
recover from former
cuttings. The Collectors'
attention should be
drawn to this sug-
gestion in view to
his reporting on the
subject. Blakeney &
remarks are

As regards
the Board's proposi-
tion in Paras 11 that
the inhabitants of
the District should be
free to take wood from
these Jungles, the
Government are of
opinion that the im-
munity should be
confined to the inha-
bitants of the villages
in which the Jungles

to occasion that
sing Honey Wellas,
and the Pathwhyl
But measures be
owed recommend
for their effectual
working, and for
extending their
area, so as to in-
crease the Income from
Rich the Residency
may derive its
subsidy of Jewel-

are situated, or to
those in the immediate
neighbourhood. There
does not appear
to be any ground
for exempting the
inhabitants of
Nellore generally from
a tax that is to be
collected from the
inhabitants of Madras,
and it will be
sufficient, and be
will be in
accordance with
the practice in
other provinces,
to exempt those
only who, living
in the neigh-
bourhood

neighbourhood.
Lane, from time
immemorial, en-
-joyed the priv-
-ilege of sup-
-plying their domes-
-tic wants from
the jungle within
the limits
of their own
Village, or in
their immediate
neighbourhood.

12 In paras
12 to 27, the Board
discuss the Poollary
or pasture tax in
Nellore

Nellore; and
the measures pro-
-posed for its rev-
-ision by the
local Officers. From
the history given
of the tax, it ap-
-pears that it
was imposed
before the assump-
-tion of the Dis-
-trict by the
British Govern-
-ment, and that
it has since been
subjected to various
modifications. —

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In Fasly 1211, the tax was levied by capitation or an annual counting of the Cattle of each Kyoh. In Fasly 1212, the demand of the previous year was retained, but without any counting of the Cattle. The same was continued to form the demand in subsequent years, being charged however on the pasture lands of the Village, after a deduction of 25 per cent of this description of land on account of the tilling Cattle, which



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were exempt from taxation. This arrangement was partially disturbed by the triennial and decennial rents which prevailed subsequent to Fasly 1218, except in the Northern Enloths, where a tax on the land was for the most part retained. In Fasly 1236, the Mucteah system, or a fixed sum for each village, was introduced into the Collectorate Division, and the Poolliey tax in the Northern Enloths was at the same time extended from the lands annually occupied for pasture, to the entire land of the village not required for cultivation, with the exception of the Cumchas or reserved tracts which were usually rented separately

Separately. See Fasly 1238,
the Capitation by stree was
re-introduced into the
Collectors Division, under
re 1241, into the Northern
Taloohs also. The evils of
this System having however
been prominently brought
to the notice of the Board
in 1839, they authorized the
re-introduction into the
Collectors division of the
System of a mustah; or
fixed sum for each village,
calculated with reference
to the number of cattle in
them existing, and to the
Collections of the previous
five or six years. In the
Northern Taloohs, they permit-
ted a return to the custom
in

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in force previous to Fasly
1241, viz^{ts} a mustah; or
fixed sum on the lands
used for pasture; it being
understood that these
arrangements were to be
in force, until superseded
by a better plan on a survey
being made.
of the District. The Mustah
System was accordingly
introduced throughout the
District, except in the two
recently acquired Taloohs
of Sydapoor and Coduaghery,
and in the towns and villages
noted in the Margin, in
which the Capitation plan
was retained; under the
circumstances explained by
the Board in para 4. The
Poollery therefore of Nellore,
as it obtains at present,

Nellore
Ongole
Cudamoolaloh
Tullapully

consists

consists of the following items. 1st Coolery proper, or the tax levied under the Mirasdar and Capitation systems; 2d Assessment of pasture lands as is found in the four Northern Talooks; 3d the rent of Cumbum or separate pasture lands, as chiefly situated in the Western Talooks; and 4th estimate list, or tax on lands assessed for cultivation, but not cultivated. which last two items will be presently more particularly adverted to. para 16

13 Although the Coolery tax levied under the Mirasdar system, is admitted to be an improvement on that realized under the capitation plan, the Collector in + instances to show that

+ Letter dated 18th January 1856 para 8.

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that it bears with undue severity on the ryots. The number of cattle, and the actual collections of previous years, being the basis on which this item of the Coolery was calculated, it is stated that, where the amount payable by each ryot is out of proportion to the cattle he owns, the tax can seldom be realized in full; and that it how often been found necessary, in consequence, to give up a portion of the demand. Under the counting system, the rates noted in the Margin are enforced; but the ploughing cattle of each ryot, at the rate of 4 to each plough, are exempted from taxation; and are also 4 head of cattle of some of the village servants, while certain privileged classes enjoy immunity either

| | Rs-As |
|---|---|
| A full grown Cow or Ox | 0-8 |
| A bull three years old | 0-6 |
| Young Cattle upwards of a year old | 0-4 |
| Three Calves, if belonging to the same owner | 0-8 |
| If otherwise, each | 0-3 |
| Sheep and goats, with an allowance of 20 per Cent for lambs, per 100 | 8-0 |

either in whole or in part.

The remarks recorded in an extract from the Minutes of Consultation of 8th September 1855, regarding this objectionable and vexatious mode of taxation in Guntoor, apply with equal force to Nellore, and it is not necessary here to advert to them. The charge of 8 Rupees per hundred on sheep and goats, assuming them to be worth half a rupee each, is 16 per cent on their value.

14 The Cunchas are extensive tracts of pasture land, chiefly situated in the Western Taloks. They are rented out annually on lands, and are sometimes taken by large cattle owners in the eastern Taloks, where grass



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from greater facilities of irrigation and other causes, cultivation is more extensive, and the land available for pasture is consequently limited. These Cunchas appear to be very much the same as the Mundaproo Peedoo in Guntoor as noticed in extract from the Minutes of Consultation of 8th September 1855, and the Collector anticipates that the abolition of the Poolleary Tax will give a stimulus to the breeding of cattle, and lead to an increased demand for pasture lands, by which the revenue from the Cunchas will be raised from Rupees 10,000, the present amount of the rents, to Rupees 15,000.

15 The Amanut that, or tax on land assessed for cultivation, but not cultivated,

16

1 para 17, letter dated 18th January 1856.

is of recent origin, having
been imposed by the Collector
Mr. Smith in Fusly 1257, with-
out the sanction of the Board
or the Government. The circum-
stances under which it was
levied are explained by the
Board in para 16, and need
not here be repeated. It
is sufficient to observe that
this impost is the same as
the tax denounced and on
abandoned in Guntoor, as
land on without authority
and in addition to the re-
regular land assessment,
and its impolicy is very
forcibly shown by the fact,
that the Poollery tax in Nellore
has decreased since the re-
Amount thus has been
collected. With regard to the
right of the ryots to graze
their cattle on the unoccupied
arable

Ex. Mis. 18th July 1856. para 4.



arable lands of the Village, the
views of Government are record-
ed in para 4th of Extract from
the Minutes of Consultation of
the 8th September 1855, where the
right is clearly admitted.

16 If the Poolery tax
were abolished, the Collector
anticipates (para 18) that an
immediate of the unoccupied
waste land, now forming
the Common pastures of
of the village, would be rented
out as private pasture, and
that the rents would realize
60,000 Rupees, while lands to
the value of 6,000 Rupees
would be retained for pasture
in the Sub Divisions. He
also states (para 17) that the
abolition of the Amount
thus, would set free a large
extent of unoccupied assessed
waste to all descriptions of
engaging

engaging in cultivation,
by which he anticipates
an accession to the revenue
of 40,000 Rupees, as shown
in the Statement at the
conclusion of his report.

17. In para 21. the Board enumerate the items of which the Poolery tax in Nellore is composed, viz.

1 Amount according to Caji=
=tation.

2 Mustah.

3 Assessment of pasture lands in the Northern Taluks of the District, as noticed in paras 17 to 19.

4 Cumchas, or rich grass tracts set apart for pasture in the Western Taluks; and

5 Assessment of unoccupied cultivable land.

Their recommendations are

are that items 1, 2, and 5 should be abolished; the first two under the orders of September 1855, and the last as recently imposed and unauthorized demand. In these recommendations the Government entirely concur. The tax on cattle was returned in the parts of the district where it prevails, under the circumstances explained by the Board in paras 14; and besides giving rise to exactions and evasions, is very unpopular with the ryots. The Mustah is the fixed sum levied on the pasture lands of a village, and being calculated on the number of cattle existing at the time it was imposed, and on the actual

collections

collections of previous years is felt to be a serious burden, where any considerable diminution of cattle has taken place, as already stated in a preceding para. The last item is altogether objectionable, and its abolition will be, in fact, not a remission of assessment but simply a discontinuance of an illegal and unauthorized cess. These items therefore being abandoned, the tax will, as the Board observe, assume its proper form of an assessment on the land; and the Government concur in the views expressed by them, in opposition to the opinion entertained by the Collector and

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and acting Sub Collector that if the pasture lands, in the parts of the District referred to, should be classified and assessed, the ryots will not be able to pay the full rent that might be fixed upon them. If the lands in question are assessed at what they are worth, with reference to their productive powers, there can be no hardship, the Government conceive, in requiring the ryots to pay for them, on receiving remission of all taxes on their cattle.

18 As regards the Cumbus, they may, as the Board propose in para 22, be classified and assessed on the same principles; and instead of being annually

The Government prefer that they should be

annually rented out to the highest bidder, may be set for a term of years, or in perpetuity, to with any one who will accept them, priority of choice being given to the ryots who have hitherto held them.

19 The Board correctly observe (para 23) that, with the change to a tax on the land, the taxing of cattle belonging to the cultivating and non-cultivating classes, as well as the tax on sheep and goats, will cease. They have however called for information regarding the portion of the tax on sheep and goats as paid by shepherds, who are not holders of land, in view to its being considered whether

with the reservations and pro. vi. sions specified in para 9 of the G.O. of the 19th May 1916 no 747

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whether any objections exist to its being retained, with re. fe. ree to the large amount of in. come derived from this class of persons in other Dis. = tricts. The Board will be pleased to report further on the subject, on receiving the information they have called for

20 The following is the probable financial effect of the measures proposed, as shown by the Board at para 24.

| | | Rs. | Rs. |
|---|---|---|---|
| Average revenue of 5 years, from Easly 1260 to 1264. | Amount of revenue to be given up | | |
| | Poollery proper | 129,955 | |
| | Cumchas | 10,255 | |
| | Amount shist | 14,604 | |
| | | | 154,814 |
| | Expected revenue under the proposed arrangements | | |
| | Cumchas | 15,000 | |
| | Rents of Poollery, waste | 60,000 | |
| | Land retained at the full assessment in the Northern Taluks | 6,000 | |
| | Increased cultivation | 40,000 | 121,000 |
| | | Deficit | 33,814 |

Excluding from the calculation as Rs.

Rupees 11,604, the collections from the recently imposed amount shirt, the Board represent the loss of revenue at Rupees 19,210.

21 This statement of decrease and increase does not appear to the Governor in Council to be satisfactory. In para 23 the Board point out, under the circumstances there noticed, that the accession to the revenue of 10,000 Rupees from increased cultivation, cannot reasonably be expected for the present, and in para 24, they express a doubt whether the rent of the Jungles in the Western Taloots, referred to by Mr Elton in para 17 of his report, is included in the revenue of 60,000 Rupees anticipated from the rents of the Poolleys, waste. His Lordship in Council considers it therefore better for the present, to express his general approval of the principle of the Boards recommendations as detailed above, and to reserve final sanction to the reductions proposed, until the information regarding Jungle rents, and that relating to the tax paid by the clags of shepherds referred to in para 18 of these Proceedings, shall have been laid before him.

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Cuddapah.

22 The Jungles in Cuddapah are not rented out

ents for pasture, but are en
common to all who wish to
graze their cattle on them.
A Motupalle tax on sheep
and goats has been levied
since the time of the settle=
=ment, from shepherds
who are not holders of land.
and Rupees 20,000 per annum
are derived from this source.
as in the case in the Dharwar &
These shepherds itinerate
from village to village, &
obtain a considerable profit,
ranging from 4 to 8 annas
per night, by folding
their flock on land need=
=ing manure; and they
carry on an advantageous
trade by selling their
lambs to parties requiring
them for the Madras
market. The tax varies
from Rupees 2 to Rupees 6¼
per

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per 100 sheep and goats, but does
not, on the average, exceed 5 per cent
on their value. Looking to
the income derived by these
shepherds, and to the fact that the
sheep and goats of the actual
holders of land are exempt from
taxation, the Collector sees no
reason why this item of revenue
should be relinquished. The
Board concur in this opinion,
and the Governor in Council
adverting to the facts here
stated, and to the reasons
assigned in para 6 of Extract
from the Minutes of Consulta=
=tion of the 22nd July 1857 No. 732,
with reference to a proposition
of the Board which involved
the relinquishment of a consider=
=able portion of the Motupalle
revenue in Bellary, deem it ne=
=cessary to direct that the tax
in question be continued for
the present.

The

The Board state that the
tax in Buddapah varies from 2
to 6½ rupees per hundred
sheep or goats, and the Collector,
in his letter upon the subject, a
says that the rate is different in
different Talooks. The reason
for this disparity is not shewn,
and the Government wish to be
informed upon the point.

Dellary.

23 The privilege of collect-
-ing the produce of hills and
jungles is rented out in Dellary
and realized a revenue of
Rupees 4,064 in Fusly 1264. The
cattle are not taxed in this Dis-
-trict, but a tax on sheep and
goats, amounting to Rupees 12,470,
is inforce, and is included under
the head of Allotments. For the
reasons stated in the preced-
-ing para, the latter tax
must be maintained, but
the following petty items
of

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24: Minis: Cons: 8th October 1847 No 142.
Do 2d February 1848 " 191.

of revenue, which give rise
to exactions and fraud, and
those of
press heavily on the poorer
who pay them
classes, will be abolished
as recommended by the Board,
with reference to the orders of
Government noted in the
margin.

10 years average.
Rs.
Tax on the gathering of Gum - 55
On bark used in Distilleries — 113
On leaves used in the prepa-
-ration of Indigo — 44
212

Kurnool.

24 In this District the
Jungle rents and pasturage
tax are included under the
head of Cooltery, and realized
a revenue of Rupees 799 in
Fusly 1264. Of this sum, Rupees
500 are derived from the rents
of the rich pasture lands at
Allookur Talooka, and Peddas-
-cherroo, situated on the summit and
slopes

slopes of the Nulla Mullas
ranges of Hills; and the remainder,
or about Rupees 300, is the tax
on shepherds, and on the co-
owners of horned cattle who
are, for the most part of the
poorer classes, possessing only
one or two each. The officiating
Agent would be glad to see
the entire amount of this tax
abolished but the Govern-
=ment cannot concur with the Board
that no valid reason exists
for treating the rich pasture
lands on the Nulla Mullas in
Hills, in a different manner
from the cultivated in Vellore
and similar lands in other
Districts. The pasture tax
will therefore be retained,
but the other portion of the
impost, amounting to Rs 300
will, in accordance with
the views expressed in extract
from

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from the Minutes of Consul-
-tation of 8th September 1855, be
abolished. There is also in
force in this District, a tax
on the sheep and goats of
shepherds, which yields a
revenue of about Rupees 10,000
per annum; this will be
continued for the reasons
which have already been
stated in previous paras.

Chingleput.
North Arcot.

25 The existing arrange-
-ments in these Districts,
as brought to notice by the
Board in paras 35 to 37, are
satisfactory, and call for
no remarks.

South Arcot.
Tanjore.
Trichinopoly.

26 No changes are need-
-ed in the arrangements in
force

force in these Districts, as reported by the Board in paras 38 to 40, except that the demand of Rupees 36-12-2 per annum, collected from five villages as the rent of some Jungles in the Reevenue Taluk of Tanjore which have now wholly disappeared, should be discontinued for the future.

Madura.

27. The Poollery tax in Madura is confined to the three Taluks of Aroungherry Todicomboo and Tyempilly. Previous to Fasly 1258, the tax appears to have been collected under no settled plan; but in that year the arrangement in force in Coimbatore, of allowing the ryot to hold for pasture, 1/20 of his Extent on 1/4th of the fixed assessment, was introduced, and the tax has since been composed of the following items:

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Tax according to the Coimbatore system.

Do. on land given for pasture on bids.

Do. on Extent waste, and land on which cattle are grazed without permission.

28. The bulk of the Poollery revenue is derived from the first of these items. It is stated that owing to the inferiority of the pasture lands in Madura, as compared with those in Nellore and Guntoor, the revenue from the second item, or from lands given separately on bids, cannot at any time be considerable; and it is shown

thereon in Column 3 of Statement 7th b, which accompanied the Collector's letter to the Board dated 31st May 1856, that the amount realized under this head in Fasly 1264 was as low as Rupees 508. The third item is a fine levied from Ryots for neglecting to cultivate land included in their Pottah, and for grazing their cattle on land let for a part for rent. The revenue from this source fell in Fasly 1263 as low as 2 Rupees, and the Board state, in para 11, that as regards Pottah land not cultivated; the fine will cease when the rule which requires that all land in occupation shall pay the full

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full assessment, is brought into operation.

29th In para 11 of his letter to the Board dated 25th October 1855, the Collector considered the system of giving the grass lands on bids, to be preferable to that of allowing 1/5th of the Pottah to be held on 1/4th Feerwah; but in for the reasons stated in para 6 of his letter of the 31st May 1856, he now inclines to the latter plan, suggesting however (para 8) that the proportion of the Ryots holding to be held on a favorable assessment, should be 1/4th and not 1/5th. In this recommendation the Board express their concurrence in para 42 of their Proceedings, but the Government are of opinion that it will be

sufficient

sufficient to limit the demand to 1/4th tearwah on 1/5th of the Ryots holdings; as is the present practice both in this District and in Coimbatore. Land beyond 1/5th of the ryots holding taken up for pasture, will be charged with full assessment; and land not taken by the villagers, will be available on the same terms to strangers. But all land not thus occupied with, when wanted, be open to the use of the village community generally.

30 The financial effect of the arrangement proposed by the Board will be a loss of revenue, as estimated by them in para 44, to the extent of about Rupees 1520-7-6; but by the retention of

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of the existing plan, as approved in these proceedings, the amount of revenue to be relinquished will be only that realized from lands given on bids, and that derived from fines, amounting together to Rupees 520-7-6, as shown below.

| | | Rs. a. p. |
|---|---|---|
| Fasly 1264. | On bids | 499-11-9. |
| | Fines | 20-11-9. |
| | | 520-7-6. |

31 It is stated that the present system is in force in three Taluks only; and it does not appear clear from the Boards proceedings whether the arrangement they have recommended, (subject to the modification now ordered by Government) is intended to be generally introduced throughout the Province. On this

this point the Board trusts
be so good as to report; and
in the meantime, the ex-
arrangement here approved
will be held in abeyance.

Tinnevelly.

32 In this District
a fixed tax of Rupees 105-8-2
per annum is collected
from the Nattanmy gars
and Sheepherds of 21 Inter-
villages in the Taloohs of
Sanitoor, Punjamahal, and
Shenkterninarcoil, on an
account of cattle which
graze on uncultivated
dry lands. This is the sole
tax levied in the District;
and the Governor in Council
is pleased to sanction its
remission, under the views
expressed in extract from
the



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the Minutes of Consultation
of the 8th September 1855.

Coimbatore.

33 The system described
by the Board in paras 46 to 48
of their Proceedings, as in opera-
tion in Coimbatore, is directly
opposed to the principles laid
down in the extract from the
Minutes of Consultations of
the 8th September 1855. It was
there stated that the Jungloor
Jungles should be annually
rented out, the renters being
left to make their own terms
with the owners of cattle
sent to graze, and that graz-
ing land should be treated
as all other lands, and be
charged with the full assessment
whether cultivated or grazed.
In Coimbatore it appears
that the Jungles are grazed
free; and that waste land, to

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any extents may be taken
up for pasture at 1/4th of the
fixed assessment. The Board
merely state the facts, but
offer no opinion as to how the
case should be treated. The
Jungle rents were remitted,
with the concurrence of the
Government of India, under
the orders referred to in Extract
from the Minutes of Consulta-
tions of the 7th September 1854
No 1063; and as the Collector
states that the greater portion
of these rents, which amounted
altogether to Rupees 3,376, is
now made good by various
hill products, separate from
a grazing tax, the Govern-
ment will not now disturb
the arrangements which have
already received their sanction

34 With regard however

to

the

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34 With regard however
to the System, under which
land can be taken up for
pasture on 1/4th terwah, the
Government are of opinion that
fuller explanation of its necessity
is needed than is furnished in
the papers now before them.
The Collator states that such
land is given up if demanded
for cultivation, when full
terwah is charged; observing
that the principle laid down
in Extract from the Minutes
of Consultation of 8th September
1855, "cannot be fully acted on
in Coimbatore, while the Board
say (para 45) that Mr Thomas
"does not think the land would
"be occupied permanently subject
"to the payment of the full
"taram assessment." On this
point the Government would
wish to receive more particular
information. There can be no

question

question of the soundness of the
general principle that the
assessment should be on the
land, and should be paid with-
out any reference to the manner
in which the land is made
use of. Whether there are in
Coimbatore any circumstances
that would justify a departure
from that principle, the
Government do not mean
to say, and there is nothing in the
Collector's report to enable them
to arrive at a decision. I call
the 11th para of the Minute
of Consultation above quoted,
in which it is observed that "there
appears to be no reason
whatever why land of either
class should be exempted
from taxation, merely because
it is uncultivated; what the
reason of its being waste, is
that it yields a higher
profit

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"profit in that way than if
"cultivated." The Board of
Revenue will be so good as
to call on the Collector to report
on the grazing lands of his
District, with reference to
the last clause of the sentence
just quoted. Mr Thomas
will ascertain the relative
net profits on grazing, and
on cultivating a given area,
and will explain the grounds
of the opinion which he had
formed, that the principles
which the Government have
laid down as those which
should guide the general
Revenue administration, are
inapplicable to Coimbatore.
In submitting the Collector's
report which the Government
will expect at an early date,
the Board will offer an
expression of their own views,
which

which it is remarked, are wholly omitted from that part of their proceedings which treat of the grazing tax in Coimbatore.

## Salem

35. There are eight different forms in which the Poolley tax prevails in the Salem District, these are stated and explained by the Board in para 49 of their Proceedings, and need not here be detailed at length. Of the eight forms in which the tax is imposed, the Board recommend the abolition of the demand under the four following items.

| | | | |
|---|---|---|---|
| 4th | Item. | Putcul Poolley | Rs. 45-10-2 |
| 5th | Do. | Roya Poolley | 310-0-0 |
| 7th | Do | Tax on Cattle | 2517-9-1 |
| 8th | Do. | Tax on Sheep & goats | 198-15-2 |
| | | | 3575-2-5 |

35. Putcul Poolley is the tax

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tax imposed at the Survey for the privilege of grazing cattle on the unoccupied lands of the Village, and was fixed with reference to the number of cattle in the Ryots possession. It is apparently confined to those only who were placed within its operation at the Survey; and the Board are of opinion that it should be abolished under the rule laid down by Government, that only lands in occupation shall be charged with assessment, and that the unoccupied waste shall be open to the common use of the Village community generally. The Roya Poolley is a tax paid by Shepherds of the poorer classes for the privilege of grazing in certain localities; and the 7th and 8th items are taxes on cattle, and on

Sheep

sheep and goats. The two latter are levied unequally, several classes being entirely exempt from payment, while in some villages ryots who are taxed for the privilege of grazing their cattle on unoccupied lands are also required to pay a further sum if they keep Buffaloes. All the taxes above noticed fall within the scope of the orders of 8th September 1855 and the revenue derived from them amounting in all to Rupees 3575-2-5, will for the future be foregone.

37 It is not said by the Collector or the Board whether the assessment on Hyasul Tooliay (Item 1) differs materially from that on other land, or whether any enhancement of the assessment is made on any land, assessed at

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at the Survey as Tyasul Tooliay, being brought under cultivation. The Government proposes therefore to pass final orders on the Tooliay tax in Salem as receiving, with the Board's opinion, the further report which they have called for from the Collector on the items of tax, not here disposed of.

Canara
Malabar

38 It is observed that the Board have required further information from Canara and Malabar, the receipt of which the Government will await.

39 The items of revenue which have been ordered to be discontinued in these proceedings, amount in the aggregate to Rupees 4522-3-6 as shown below. The Board will be pleased to instruct the

the Collectors of the Districts
referred to, to take special care
that the abolition of these items
of taxation is made known to
the parties who have hitherto
been subject to them.

| | | Rs | A. | P. |
|---|---|---|---|---|
| Jungle rents | Ganjam | 139 | 4 | — |
| | Vizagapatam | 136 | 12 | — |
| | Rajahmundry | 316 | 12 | 9 |
| | Bellary, Pelly taxes | 213 | — | — |
| | Kurnool | 300 | — | — |
| | Tanjore, Jungle rent | 36 | 10 | 2 |
| | Tinnevelly, Pelly items of Pelly | 105 | 3 | 2 |
| | Salem, Items of Pelly | 375 | 2 | 6 |
| | | 1,572 | 3 | 6 |

To Copies to the Bd of Rev.
Desp. 30th
4 — Conservators of
Forests with Copies of the Papers referred to
in Cons. 4 & 10 — A
1 — Accts. Genl
1 — Civil Audr

71
400

Revenue 1858 Departt
Dt. to Cons. 30th March.

No 400.

Extract Minutes of Cons.
of 27th March 58

Con. Pro: Bd of Rev: 7/4 June 58
C. No 994. in Cons.
Extract Dy 20th July 58.
C. No 972. in Cons. 10 Cs
From Conservator of Forests
Dy 5th April 59 C. No 604. Cons.
From the Pro: of the Board
of Rev: dy 15 June 59 C. No 990
in

Reviewing and confirming
orders on the Board's Report
on the subject of Jungle rents,
with Pelly Pottery or Pastures
Issue with the Northern Circars

No 37 & 38