M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1086 Press ~~Mis.~~

Dated 13th August 1859.

Not to be folded or roughly handled

No. 5. Read the following Proceedings of the Board of Revenue, dated 7th July 1859, No. 2656.

Read the following letters;—

From the Collector of Masulipatam, dated 20th April 1859, No. 63.
Do. do. „ 9th June „ „ 99.
Do. do. „ 20th „ „ „ 104.

(In Cons. 27th April, 13th and 24th June 1859, Nos. 1820, 2733 and 3010.)

The above letters refer to the extra cesses levied in Masulipatam, under the designations "Gittimpoo"* and "Pooty Doogalum," referred to in Extract Minutes Consultation, 14th September 1857, R. D., No. 935, and to 12 other imposts prevailing only in Agraharums and Mocassahs.

* *Vide para. 3 Board's Pro. 23rd October* 1856, *No.* 3529.
In Con. 23rd September 1857, *No.* 3672.

2. In para. 1. of the above Extract Minutes Consultation, Government desired to be informed, whether any collections of "Gittimpoo" had been made subsequent to Fusly 1262. The tax was levied up to Fusly 1265, and its abolition was recommended by the Board† and sanctioned‡ by Government only from Fusly 1266. The sums realized are given in the margin. There were no outstanding arrears subsequent to Fusly 1262. No further orders are therefore requisite in regard to the Gittimpoo cess.

† *Board's Pro. 23rd October* 1856, *No.* 3529, *para.* 9.
‡ *Extract Minutes Cons. 14th Nov.* 1856, *No.* 1218, *R. D. in C. 20th Nov.* 1856, *No.* 4695.

Fusly.	*Rupees.*
1262	1212
1263	995
1264	1058
1265	1983

In Con. 23rd September 1857, *No.* 3672.

3. In para. 3 of the Extract Minutes Consultation, 14th September 1857, Government further directed, that proclamation should be made to Inamdars, entitled to a refund of the "Pooty Doogalum" tax, to prefer their claims with a given period, on the expiry of which, the accounts should be finally closed. Mr. Chase reports that these instructions have been obeyed, and the whole amount§ of unauthorized collections refunded, with the exception of Rupees 152-12-0, which sum being unclaimed, will be credited to Government. On this subject, also, no further orders are requisite.

From Acting Sub-Collector 9th in Con. 13th June 1859, *No.* 2733.
§ *Rupees* 1,150-8-1.

4. The "Pooty Doogalum" cess in the "Bilmucta Agraharums" remains to be considered, with reference to para. 4 of the same extract. This tax, as its name implies, was a fee of one Doogala or 1-16th of a Pagoda (4 Rupees) on every pooty of grain included in the Anchana, or estimate, and was abolished in Government villages in 1852, though it continued by an oversight to be levied until 1855-56, when the mistake was rectified and the collections refunded as stated in para. 3 of these Proceedings.

Extract Minutes Consultation 20th January 1852, R. D., No. 66, in Con. 29th January 1852, No. 78.

5. The cess is now confined to 24 Agraharums, all in the Goodewada talook and amounts to Rupees 211-13-4 per annum. It does not appear in any accounts prior to 1800 and is therefore presumed to have originated subsequent to the permanent settlement.

6. In the first of the letters above recorded Mr. Knox also mentions 12 other extra cesses, still collected in Agraharum, though abolished in Government villages.

From Acting Collector 20th in Con. 7th April 1859, *No.* 1820.

7. The following nine, producing Rupees 1,962-8-6, were collected prior to the permanent settlement, but they are not mentioned in the grants and are in addition to the quit rent.

Rupees 933-12-9 paid in 67 Agraharums and Mokassahs in three talooks.

I. *Durbary Kurch,* or collections for the Zemindar's expenses. These varied at the Zemindar's pleasure and were generally a per centage on the quit rent. Under this head a contribution for Saderwared was included.

Rupees 294-8 paid in 47 villages in three talooks.

II. *Despondiah and Mazoodmar Russooms,* or the official emoluments of these servants.

Rupees 43-4 in 19 villages of three talooks.

III. *Bukshy Tahreer,* the emoluments of the Officer who kept the household accounts of the Zemindar.

Rupees 133-11-0 in 58 Agraharums in three talooks.

IV. *Hoozoor Shroff Russooms,* the fees of the Zemindar's shroff.

Rs. 173-2-0 in 50 villages of three talooks.

V. *Dussarah Nuzzur,* an offering to the Zemindar at that festival

Rs. 360-6-9 in 86 villages of eight talooks.

VI. *Nuzzur Catoi* or present to the Zemindar's Gomastahs for preparing tickets of permission to cut the crops.

Rupees 3-12 in one talook.

VII. *The School-master's fees.*

Rupees 19 ,,

VIII. *Nuzzur Teeroo.*

Rupees 1 ,,

IX. The *Ink maker's fee.*

8. The time when the two following items were first levied, is doubtful;—

Rupees 4-15-3 in one talook.

X. *Russooms of Hurkarahs.*

Rupees 69-13-6 ,,

XI. *Do. of Purganah Shroffs.*

Rupees 116-5-2 in five talooks.

9. The last item, XII, *Zilladar Tuffreek*— is of recent origin. Formerly the Zilladars were paid, partly by the Zemindars and partly by the villagers, and when they were placed on regular salaries, the contributions of the villagers were credited to Government.

From Masulipatam 3rd in Con. 14th June 1821, No. 1351.

10. In 1821 Mr. Russell abolished all these petty extra cesses in the Zemindary estates then under management, but left them to be paid in villages held on quit rent, remarking that as these "items, superadded to the annual tribute paid by these people, began with the grant itself, it would seem that they were considered by the parties to form a part of the engagement under which the property in the soil was transferred."

10th January 1842.

11. Mr. Knox, states that in 1797, Mr. Wrangham, the then Collector, expressly forbad the collection of all extra cesses, and in 1842 the Board in one instance directed the discontinuance of the Zilladar Tuffreek.

From Acting Collector 20th in Con. 27th April 1859, No. 1820.

12. Mr. Knox recommends the remission of all these taxes, on the ground that "as anomalous and vexatious collections of this kind have been abolished generally throughout the country, the Agraharumdars are fairly entitled to receive at the hands of Government, the same liberal treatment which has been given their fellow subjects, and the more so, as in a special case, the Board were pleased to grant to one Agraharum a remission of these taxes, and the principle on which this single case was decided should be followed in all similar ones."

13. The Board do not consider that it is in any way *obligatory* on Government to abolish these cesses in the Agraharums which are held on favorable quit rents. These taxes have been paid for upwards of 50 years, and, as Mr. Russel states, are now virtually part of the tribute payable to Government by the Agraharumdars. The case of the Government lands is not strictly parallel, for these, whether held under ryotwary or rents, pay their *full* quota of assessment, while the Agraharums, like Jody Inams, pay but a *portion* of their assessment. And with regard to petty Inams which have been freed the Pooty Doogalum, the inconvenience, &c. of collecting a trifling tax from a number of small holders constitutes a difference of practical consequence.

Proceedings of the Madras Government, Revenue Department, from 13th to 19th August 1859.

14. Considering therefore that the Agraharumdars cannot claim remission of these cesses as a matter of right, the Board think the proper course is to commute them into fixed annual payments calculated on the average of past years, or to allow the Agraharumdars to commute them by a single payment once for all. If, however, in any case, the quit-rent payable on the Agraharum is heavy, the extra cesses may, as an act of grace, be remitted. By this arrangement there would be no indiscriminate sacrifice of the dues of the State, while liberality would be exercised where needed, and the taxes would be divested of every objection, connected with their mode of levy.

15. There are, however, two items which the Board would treat differently, viz. the Dusserah Nuzzur and the Zilladar Tuffreek. These they would at once abolish, the former, on account of its religious character, and the latter, as a tax of very recent imposition.

16. The aggregate amount of the 13 extra cesses is Rupees 2,365-7-9, and that of the two above mentioned Rupees 289-7-2.

17. Resolved that these Proceedings be submitted for the consideration and orders of Government.

(A true Extract.)

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

No. 6. ORDER THEREON, 13th August 1859, No. 1086.

In these Proceedings the Board report on certain unauthorized cesses levied in Agraháram villages in the Masulipatam District. They were imposed in these villages, in common with Sarkár villages, when the District was under Zamindary settlement. They have been discontinued in the Sarkár villages of those estates which have become the property of Government, but still remain in the Agraháram. The Board do not consider that the Government are bound to give up these cesses in these villages; and they recommend rather that they should be commuted into a fixed yearly payment to be added to the village Jodi. The total amount is Rupees 2,076-0-7; independently of two items which the Board would abolish, amounting to Rupees 289-7-2.

2. The Government concur with the Board. These taxes, are, for the most part, ancient manorial dues, levied prior to the permanent settlement, and always paid to the Zamindars; they are therefore justly payable to the Government who have now succeeded to the Zamindar's rights.

The cesses, nine in number, to the total amount of Rupees 1,962-8-6 yearly, specified in para. 7 of the Board's Proceedings, will be continued.

**Proceedings paras. 4 and 5.*

The three items referred to in paras. 8 and 9, amounting to Rupees 191-1-11, as well as the "Pootty duggalum" levied in the Gudiwáda táluq, amounting to Rupees 211-13-4, *being all apparently, of modern origin, will be remitted.

3. When these villages come under the revision of the Inám Commissioner, to whom this order, with the Board's report and Mr. Knox's letter of the 20th April last, will be communicated, the nine items above referred to will be dealt with as forming a part of the Jodi.

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

Rev

IN CON. 27TH APRIL 1859, No. 1820.

From T. J. KNOX, Esq., Acting Collector of MASULIPATAM,

dated Masulipatam, 20th April 1859, No. 63.

In reply to the Acting Secretary's letter of the 24th November 1857, No. 4114, I have the honor to report respecting the Pootty Doogalum cess still levied on certain Bilmucta Agraharums in this District. I will also take this opportunity of replying to the late Commissioner's Proceedings, dated 15th November 1859, No. 901, with reference to a petition presented by the Agraharumdar of Chitrum, complaining of the levy of this extra cess as well as of certain other cesses* of an analogous nature.

Also official reminders dated
8th October 1858.
" 15th November 1858.
" 8th March 1859.
" 14th April 1859.

* Known as Dusra Nazur, Nuzur Catoi; Zilladara Tuffreik.

2. The cess called Pootty Doogalum is now confined to 24 Agraharums, all in one Talook, Goodewadah, and amounts to Rs. 211-13-4 per annum. The nature of this impost has been already described in para. 9 of Mr. Fraser's letter of the 10th December 1855, No. 135. Its origin as there said is presumed to be of a date subsequent to the permanent settlement, because the tax does not appear in any accounts prior to 1800. The reasons for its abolition on small Inams are equally applicable to Agraharum villages, and I need not therefore dwell on the subject further than to request that the sanction of Government may be obtained for its discontinuance at an early date.

3. The other extra cesses which are to this day collected from the Agraharum notwithstanding they have been abolished in the Government Villages are 12 in number, and are known as,

1. Durbary Khurch.
2. Despondiah and Mazoondary Roossooms.
3. Bukshy Tahareer.
4. Hoozoor Shroff Roossoom.
5. Dusra Nuzzur.
6. Nazur Catoi.
7. The Teacher.
8. Nazur Teeroo.
9. Ink-maker.
10. Harkara Roossooms.
11. Purganah Shroff Roossooms.
12. Zilladar Tuffriek.

The amount of Revenue collected under these designations is shown in the accompanying abstract statement, and I will now state briefly the character of each.

4. This, as the name imports, was a collection on account of the Zemindar's expenses. It was a contribution varying with the pleasure of the Zemindar, and generally a per centage on the quit rent, and under this head a contribution on account of Saderwared was included. It now exists only in three Talooks as shown by the statement, and amounts to Rs. 933-12-9, contributed by 67 Agraharums and Mokassas.

Durbary Khurch.

5. The Officers for whom this item formed a source of official emolument have long ceased to exist, and at no time had they much connection with the Agraharums. This cess is now paid by 47 Villages in the three Talooks mentioned in the preceding para, and amounts to Rs. 294-8-0.

Despondiah and Mazoondar Roossooms.

6. The "Bukshy" was the Officer under the Zemindar who kept the accounts of the household and retinue, and the cess called after his name, was part of his official emoluments. It is now levied from 19 Villages in the same three Talooks, and amounts to Rupees 43-4-0.

Bukshy Tahareer.

7. The name of this cess, like the above explains itself, and the cess itself formed part of the emoluments of the Shroff at the Zemindar's Hoozoor. Its present amount is Rs. 133-11-0, levied on 58 Agraharums in the same three Talooks.

Hoozoor Shroff Roossooms.

8. This was a present, claimed by the Zemindar on the Dusra Festival. It is found in three Talooks, and is levied from 50 Villages, and amounts to Rupees 173-2-0.

Dusra Nuzzur.

9. This was a contribution for the Zemindar's Goomastahs presented, when they prepared the tickets of permission to cut the crops. Its amount is Rupees 360-6-9 paid by 86 Villages in 8 Talooks.

Nuzzur Catoi.

10. The remaining six items are of a minor description, and are not generally found As their names indicate their nature, it is unnecessary to go into them one by one. The last item is of very recent origin. In former days the Zilladars were paid partly by the Zemindar, and partly by the Villagers, but when this system was abolished and the Zilladars placed on regular salaries, what the Villagers formerly paid was carried to the credit of Government.

The Teacher.
Nuzur Teeroo.
Ink-maker.
Hurkara Roossooms.
Purganah Shroff Roossooms.
Zilladar Tuffriek.

11. Mr. Russell abolished these extra cesses one and all in the Zemindary estates then under his management, but was of opinion that villages held on quit rent should continue to pay these taxes, for the reason that as these "items superadded to the annual tribute paid by these people began "with the grant itself, it would seem that they were considered by "the parties to form a part of the engagement under which the property in the soil was trans-"ferred."

Vide Para. 4, letter to Board, dated 3rd June 1821, No. 34.

12. On the other hand so long as 1797, there were orders issued by the Collector Mr. Wrangham, forbidding the collection of these extra cesses or of any cess but the fixed quit rent, and in 1842, the Board of Revenue on the complaint of the Agraharumdar of Davarum, ordered the discontinuance of these cesses; but this order was considered to apply to this one case alone, and was not extended to all Villages.

13. I am of opinion, that as anomalous, and vexatious collections of this kind have been abolished generally throughout the country. The Agraharumdars are fairly entitled to receive at the hands of Government the same liberal treatment which has been given their fellow subjects, and the more so as in a special case the Board were pleased to grant to one Agraharum a remission of these taxes, and the principle on which this single case was decided should be followed in all similar ones.

14. I propose therefore to the Board for favorable consideration that permission be obtained for the entire abolition of these taxes from the 1st July next necessitating a loss of Rupees 2,365-7-9.

—

ENC. 1.

ABSTRACT.— Statement showing the Durbary charges, &c., levied in the Mokassa Agraharum Villages appertaining to the Government Estates in the Masulipatam District.

IN CON. 13TH JUNE 1859, No. 2733.

From T. A. N. CHASE, Esq., Acting Sub Collector in charge, MASULIPATAM,
dated Masulipatam, 9th June 1859, No. 99.

In reply to the Board's Proceedings of the 2d instant, this day received, I have the honor to submit the following information on the several points therein noticed :—

2. As to " whether any collections of gittimpoo have been made subsequently to Fusly 1262," it

Paras. 1 and 2. has been already explained that the tax in question continued to be collected up to the date of Mr. Fraser's Report, and the Government in Extract Minutes of Consultation 14th November 1856, para 2, have quoted that up to 1855 the amount collected per annum averaged Rupees 1,179. I cannot therefore perceive why, in their subsequent order of the 14th September 1857, Government called for the information. I however note in the margin the annual collections of this tax since Fusly 1262 to the date of its abolition, and beg to add that there have been no out-standing arrears subsequent to Fusly 1262.

3. A Proclamation was issued as directed by Government and all but Rupees 152-12 have been

Paras. 3 and 4. disbursed within the time prescribed. The balance to which no claimants have appeared will be carried back to the account of Government.

Para. 5. 4. There are no arrears whatever out-standing on the agraharums on account of pootty-doogalums.

5. It is impossible now to say whether any or to particularize which of these items were collected

Para. 6. prior to the grant of the agraharums. The sunnuds certainly make no mention of them and the orders of the Collector in 1797 show that they were extra cesses unauthorized and not forming part and parcel of the quit-rent. Mr. Russell himself admits they were superadded to the tribute, and the question now is simply whether they should be continued on the agraharums while they have been discontinued on all Government villages, and even on certain of these agraharums.

Para. 7. 6. The amount of these cesses being only Rupees 2,365 and the quit-rent Rs. 38,922. I am of opinion that the holders are not entitled to any special consideration.

Para. 8. 7. The order of the Board, alluded to in para. 12 of Mr. T. Knox's letter, was passed in the Petition Department under date 10th January 1842, on Petition, No. 1823 of 1840.

Copy

In Con. 24th June 1859, No. 3010.

From T. A. N. CHASE, Esq., Acting Sub Collector in charge, MASULIPATAM, dated Masulipatam, 20th June 1859, No. 104.

Fusly.	Rs.
1262.....	...1,212
1263.....	995
1264...	1,058
1265.....	1,983

With reference to your Official Memorandum, dated 16th instant, I have the honor to enter marginally the collection of Gittimpoo, mentioned in the 2d para. of my letter to the Board, dated 9th instant, No. 99.

Printed Copy of
1859 No 2433 Respecting the
Peishcush Sub Collector
in charge of
Masulipatam

To the Secretary to the
Board of Revenue
Fort St George

Sub Collr's Office } 1859
Received 23rd June }

Sir Camp: 13th June 1859

No 99.

I have the honor to report for the information of the Board of Revenue proceedings of the 2d Instant, certain information on the subject of the Peishcush of Gittimpoo Pergunnah for Fusly 1269 - Rupees 5[illegible]

No 5

1859 Dep.t

In a letter from
the Acting Collector
of Masulipatam
dated 20 April 1859
No 63
R 13/10/59

In No 1820 of 1859
In Cons 27 April.

Statement
shewing the Durbar
charges to be levied
in the Mokhasa
Agraharum Village,
appertaining to the
Government Estate
in the Masulipatam
District -

Cons 19th August 1859
N. 5

363-71

Printed Copy of
1859 No 3010 Dep.t

From
The Ag.t Sub Collector
in Charge of
Masulipatam
To The Secretary to the
Board of Rev.e
Fort St. George
Dated 10th June
Rec.d 24th — } 1859.
In Cons. 24th June 1859.
No. 8 No 104
No R 13/10/59

Forwarding a Memo of
Collections of Gillimpoo
referred to in the 7th para
of the Collector Letter to
the Board dated 9th Inst.
No 99.

363-71

Cons. 19 August
N 5

Statement shewing the Durbary charges &c. levied in the Mokassah Agraharum Villages appertaining to the Government Estates in the Masulipatam District.

Items.	Nedadavole Estate. Palmighy Talooks	Poulipad Talooks	Bahar, Zulla Bar & Dusta in the Kistna Talooks	Total.	Goodawada Talooks.	Vundrigam Talooks.	Sagiraju Talooks.	Jinnoor Talooks.	Podamuk Talooks.	Other Purgunnahs in the Kistna Talooks.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Items of Talooks are Collected by the Karnums. Items of Talooks are paid to the Karnums direct. Durbary Khurchoo	760 8 -	1160 3 3	233 1 6	933 12 9	- - -	- - -	- - -	- - -	- - -	- - -	933 12 9
Roosoomes for Dasapondcars and Mazoomdars	66 - -	152 - -	76 8 -	294 8 -	- - -	- - -	- - -	- - -	- - -	- - -	294 8 -
Do. or Taharer for Bukshee	7 - -	31 - -	5 4 -	43 4 -	- - -	- - -	- - -	- - -	- - -	- - -	43 4 -
Do. of the Shroff of the Huzoor	44 - -	53 11 -	36 - -	133 11 -	- - -	- - -	- - -	- - -	- - -	- - -	133 11 -
Dusaranazur	19 - -	71 2 -	- - -	90 2 -	83 - -	- - -	- - -	- - -	- - -	- - -	173 2 -
Nazarkatoy	40 - -	116 - -	24 2 9	180 2 9	85 - -	- - -	64 - -	16 - -	6 4 -	9 - -	360 6 9
Teacher or Chundoovola Pantooloo	- - -	3 12 -	- - -	3 12 -	- - -	- - -	- - -	- - -	- - -	- - -	3 12 -
Nazar Seer	19 - -	- - -	- - -	19 - -	- - -	- - -	- - -	- - -	- - -	- - -	19 - -
Pinktoowan or Inkmaker	1 - -	- - -	- - -	1 - -	- - -	- - -	- - -	- - -	- - -	- - -	1 - -
Total	456 8 -	867 12 3	375 - 3	1699 4 6	168 - -	64 - -	16 - -	- - -	6 4 -	9 - -	1962 8 6
Items which are not collected by the Karnums. Booth Doogalums	- - -	- - -	- - -	- - -	211 13 4	- - -	- - -	- - -	- - -	- - -	211 13 4
Roosoomes of Kurkarahs	- - -	4 15 3	- - -	4 15 3	- - -	- - -	- - -	- - -	- - -	- - -	4 15 3
Do. of Shroffs of the Purgunah	- - -	68 11 6	- - -	68 11 6	- - -	- - -	- - -	- - -	- - -	1 2 -	69 13 6
Total	- - -	73 10 9	- - -	73 10 9	211 13 4	- - -	- - -	- - -	- - -	1 2 -	286 10 1
Items which are not collected by the Karnums. Gillasar Jafenete	- - -	70 - -	- - -	70 - -	21 - 2	12 2 8	4 7 4	1 11 -	- - -	7 - -	116 5 2
Grand Total	456 8 -	1011 7 -	375 - 3	1942 15 3	400 13 6	76 2 8	20 7 4	1 11 -	6 4 -	17 2 -	2365 7 9

Masulipatam Collectorate 20th April 1859. Exd. M. Basevi Chary. Asst.

J. Wood Actg. Collector

No. 2656.

PROCEEDINGS of the BOARD of REVENUE, dated 7th July 1859.

Read the following letters;—

From the Collector of Masulipatam, dated 20th April 1859, No. 63.
Do. do. dated 9th June „ „ 99.
Do. do. dated 20th „ „ „ 104.

(In Cons. 27th April, 13th and 24th June 1859, Nos. 1820, 2733 and 3010.)

The above letters refer to the extra cesses levied in Masulipatam, under the designations "Gittimpoo"* and "Pooty Doogalun," referred to in Extract Minutes Consultation, 14th September 1857, R. D., No. 935, and to 12 other imposts prevailing only in Agraharums and Mocassahs.

* Vide para. 3 Board's Pro. 23rd October 1856, No. 3529. In Con. 23rd Septr. 1857, No. 3672.

2. In para. 1 of the above Extract Minutes Consultation, Government desired to be informed, whether any collections of "Gittimpoo" had been made subsequent to Fusly 1262. The tax was levied up to Fusly 1265, and its abolition was recommended by the Board* and sanctioned† by Government only from Fusly 1266. The sums realized are given in the margin. There were no outstanding arrears subsequent to Fusly 1262. No further orders are therefore requisite in regard to the Gittimpoo cess.

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† Extract Minutes Consultation, 14th November 1856, No. 1218, R. D., in Con. 20th November 1856, No. 4695.

Fusly 1262	Rs.	1212
„ 1263	„	995
„ 1264	„	1058
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From Acting Sub Collector 9th in Con. 13th June 1859, No. 2733.
* Rupees 1,150-8-1.

4. The "Pooty Doogalum" cess in the "Bilmucta Agraharums" remains to be considered, with reference to para. 4 of the same extract. This tax, as its name implies, was a fee of one Doogala or 1-16th of a Pagoda (4 Rupees) on every pooty of grain included in the Anchana, or estimate, and was abolished in Government villages in 1852, though it continued by an oversight to be levied until 1855-56, when the mistake was rectified and the collections refunded as stated in para. 3 of these Proceedings.

Extract Minutes Consultation 20th January 1852, R. D. No. 66, in Con. 29th January 1852, No. 78.

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Rupees 933-12-9 paid in 67 Agraharums and Mokassahs in three talooks.

II. *Despondiah and Mazoodmar Russooms*, or the official emoluments of these servants.

Rupees 294-8 paid in 47 villages in three talooks.

III. *Bukshy Tahreer*, the emoluments of the Officer who kept the household accounts of the Zemindar.

Rupees 43-4 in 19 villages of three talooks.

IV. *Hoozoor Shroff Russooms*, the fees of the Zemindar's shroff.

Rupees 133-11-0 in 58 Agraharums in three talooks.

Rupees 173-2-0 in 50 villages of three talooks. V. *Dussarah Nuzzur*, an offering to the Zemindar at that festival.

Rupees 360-6-9 in 86 villages of eight talooks. VI. *Nuzzur Catoi* or present to the Zemindar's Gomastahs for preparing tickets of permission to cut the crops.

Rupees 3-12 in one talook. VII. *The School-master's fees.*

Rupees 19 „ VIII. *Nuzzur Teeroo.*

Rupee 1 „ IX. The *Ink-maker's fee.*

8. The time when the two following items were first levied, is doubtful ;—

Rupees 4-15-3 in one talook. X. *Russooms of Hurkarahs.*

Rupees 69-13-6 „ XI. *Do. of Purganah Shroffs.*

Rupees 116-5-2 in five talooks. 9. The last item, XII, *Zilladar Tuffreek*—is of recent origin. Formerly the Zilladars were paid, partly by the Zemindars and partly by the villagers, and when they were placed on regular salaries, the contributions of the villagers were credited to Government.

From Masulipatam 3d in Con. 14th June 1821, No. 1351. 10. In 1821 Mr. Russell abolished all these petty extra cesses in the Zemindary estates then under management, but left them to be paid in villages held on quit rent, remarking that as these "items, superadded to the annual tribute paid by these people, began with the grant itself, it would seem that they were considered by the parties to form a part of the engagement under which the property in the soil was transferred."

11. Mr. Knox, states that in 1797, Mr. Wrangham, the then Collector, expressly forbad the
10th Jany. 1842. collection of all extra cesses, and in 1842 the Board in one instance directed the discontinuance of the Zilladar Tuffreek.

From Acting Collector 20th in Con. 27th April 1859, No. 1820. 12. Mr. Knox recommends the remission of all these taxes, on the ground that "as anomalous and vexatious collections of this kind have been abolished generally throughout the country, the Agraharumdars are fairly entitled to receive at the hands of Government, the same liberal treatment which has been given their fellow subjects, and the more so, as in a special case, the Board were pleased to grant to one Agraharum a remission of these taxes, and the principle on which this single case was decided should be followed in all similar ones."

13. The Board do not consider that it is in any way *obligatory* on Government to abolish these cesses in the Agraharums which are held on favorable quit rents. These taxes have been paid for upwards of 50 years, and, as Mr. Russell states, are now virtually part of the tribute payable to Government by the Agraharumdars. The case of the Government lands is not strictly parallel, for these, whether held under ryotwary or rents, pay their *full* quota of assessment, while the Agraharums, like Jody Inams, pay but a *portion* of their assessment. And with regard to petty Inams which have been freed from the Pooty Doogalum, the inconvenience, &c. of collecting a trifling tax from a number of small holders constitutes a difference of practical consequence.

14. Considering therefore that the Agraharumdars cannot claim remission of these cesses as a matter of right, the Board think the proper course is to commute them into fixed annual payments calculated on the average of past years, or to allow the Agraharumdars to commute them by a single payment once for all. If, however, in any case, the quit rent payable on the Agraharum is heavy, the extra cesses may, as an act of grace, be remitted. By this arrangement there would be no indiscriminate sacrifice of the dues of the State, while liberality would be exercised where needed, and the taxes would be divested of every objection, connected with their mode of levy.

15. There are, however, two items which the Board would treat differently, viz. the Dusserah Nuzzur and the Zilladar Tuffreek. These they would at once abolish, the former, on account of its religious character, and the latter, as a tax of very recent imposition.

16. The aggregate amount of the 13 extra cesses is Rupees 2,365-7-9, and that of the two above mentioned Rupees 289-7-2.

17. Resolved that these Proceedings be submitted for the consideration and orders of Government.

(A true Extract.)

Secretary.

To

J. D. BOURDILLON, Esq., Secretary to Government, R. D.

Copy to Inam Commissioner and Collector of Masulipatam.

Pour: 15th Sept.x/57 — No. 39-40.
" 18th Nov.r/56 — " 27-28.
" 23 Jany/52 — " 11-12.

363-7/V

Revenue 1859 Depart.
No 1310
Pro: of Govt. 19th August.
Proceedings of the Board of Revenue.-

Dated 7th
Desp. 14 } July 1859.
Rec. 15
E. 34.

No. 2656.

C No. 1086-13th August 1859.
Submitting with the Board's observations Correspondence from the Collector of Masulipatam relating to the extra cesses levied in Masulipatam under the designations "Gettimpoo" and "Pooty Doogalum", and on 12 other imposts still collected in Agraharums and Mocapahs, tho' abolished in Government Villages.

Copy with Letter & Statt to the Dewan Jenr. 13 Augt/59.

No 5.

C 23 July R 29th C 3 Augt R 11th

For orders; with

consider that the first-named
bound to give up their cases
in the aforesaid villages;
& they recommend rather
that they shd be commuted
into a fixed yearly payment
by the added 5 villages
first- The total amount is
Rupees 2635-7-8; independently
of two items wh. the Ct would
abolish, amounting to Rs. 289-7-2-
It wd. be neither
convenient nor right in my
opinion. There is however
a further question, of
which also it cannot be

dom without minutely
inquiring a Rupees-Section
12 Reg 25 of 1802 seems
appropriate in Zamindaree
remuneration, in part, of
course, as well as wholly-
the inquisition of these cases
on the spot; as it seems
to me, illegal on the part
of the Zemindar: & if so, it wd-
I think be equally illegal in
first. I continue there-
fore to withhold, for under the
Zemindary they had a plea of usage
which we abandon-

J. H. July 23.

Memo

Memo on Rev. N° 1310.

In their Proceedings of the 23d Oct. 1856 N° 3529, the Bd. of Rev. brought under the consideration of Govt. certain objectionable imposts connected with the Land Revenue in the Masulipatam District.

One of these was the "Gate tax" imposed in 1825/26. This tax was introduced in July 1235- its object was to compensate Govt. for the supposed fraudulent transfer of a portion of the produce of Govt. lands to that of Enam lands. Its amount, on an average of 4 years previous to 1855, was Rs 1179 per annum. The Board represented that in consequence of the abolition of the "Kyle" or chain system, the tax was wholly unnecessary and Recommended its discontinuance. The Govt. ordered a accordingly and subsequently cancelled the writing

a Mins of C. - 14 Nov. 1856 N° 1218.
b " 14 Sep 1857 N° 935.

off to Profit & Loss of the outstanding arrears of this cess, which amounted to Rs 66-7-5 up to Fasly 1262 1852/53. The Board now report that there were no arrears subsequent to that year.

[c] Bds/Recs 28 Aug: 1857 № 2884.

[d] Current № 1310.

Another of the objectionable imposts was the "Pooty Doogalum". Govt had already ordered the abolition of this tax, but it continued to be levied by an oversight in the Grodewalah & Deevy talooks up to Fasly 1265. The amount so realized was Rs 1150-8-1. The Board recommended and the Govt: sanctioned the refund of this sum to the ryots to whom it was shown to be due. It appears, from the current letter that this has been done, with the exception of Rs 152-12. wh: being unclaimed will be credited to Govt.

[e] In C. 20 Jany 1852 № 66

[f] Recs. 28 Aug. 1857 № 2884

[g] In C. 4 Sep 1857 № 935.

The "Pooty Doogalum" continues to be levied from "Bilmueta Agraharums". The reason assigned for this is that the Govt: order directing the abolition of the tax, extended only to small enams. The imposts is now stated to be confined to 24 agraharums, all of which are in the Grodewalah taluk. The Board think that it must have originated subsequent to the permanent settlement. Hamanth Rs 211-13-4.

[h] Bds/Recs: 28 Aug 1857 № 2884.

Twelve other extra cesses are also now reported to be collected in Agraharums tho' abolished in Govt. villages. The revenue thus obtained is Rs 2153-10-5. Nine of these imposts, thus stated to be collected prior to the settlement; the time when two were introduced is doubtful, and one is of recent origin.

[i] Durbary Kthurch.

[j] Deapoodiah and Nazoodmar Russoomo.

[k] Bukshy Jahreer.

[l] Noozoor Shroff Russoomo.

[m] Dussarah Nuzzur

[n] Nuzzur Cutcherry

[o] The Schoolmasters fee

[p] Nuzzur Seerva

[q] The Sukmakeerfee.

[r] Russoom of Sunkarahs.

[s] " of Purganah Shroffs.

[t] Zillahar Tuffreeh.

The Collector would abolish all these taxes as the Govt

that similar collections have ceased throughout the country generally. The Board would thus treat the "Dussenk Nuzzur" and the "Sullabar Jaffeet", the former on account of its religious character and the latter as a recently imposed tax; but the others they would commute into fixed Annual payments or a single payment once for all. In the cases of Agrahaurums paying a heavy quit rent they think these extra cesses should, as an act of Grace, be remitted.

I take the same view as the Board of Revenue. Such of these payments as are of recent origin ought to be abolished, but the rest should be added to the annual demand of the Government. They are, for the most part, ancient manorial dues which have been paid since the villages were first granted; and as they were paid to the Permanent Settlement Zamindar, they should be collected by the Government which has succeeded to his rights. When these villages come under the revision of the Inám Commissioner, he will convert these dues into an addition to the Jodi, or will commute them for a corresponding gross sum, as the Inámdars may prefer. A copy of the present Letter and of the Report of the Board of Revenue, and of the Order of Government should be given to Mr Taylor

Draft
Recommendation

23 July

Mr Thompson
26 July 59

Rev Dept

No 1086.

Proceedings of the Madras Government
Under date the 13th August 1859

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

Submitting, with the Board's observations, correspondence from the Collector of Masulipatam, relating to certain extra cesses still levied from Agrahaurums and Moccasadars in Masulipatam which abolished as to villages.

(Here enter 7 July /59 No 26)

In these Proceedings the Board report on certain unauthorized cesses levied in Agrahaurum villages in the Masulipatam District. They were imposed in the villages, in common with Sarkári Villages, when the Settlement was made; Since the Settlement. [illegible] They had been discontinued

in the Sarkâr villages of those Estates which have be-
but still remain in the come the property of Govt,
Agrahâram. The Board
do not consider that the
Govt are bound to give up
these cesses in these villages,
and they recommend ra-
ther that they should
be commuted into a fixed
yearly payment to be ad-
ded to the village Jodi-
The total amount is Ru-
pees 2078-0-7, indepen-
ently of two items which
the Board would abolish,
amounting to Rs 289-7-2.

2. The Government
coincurs with the Board. These
taxes, are for the most part
ancient memorial dues,
levied prior to the perma-
nent settlement, and always
paid to the Zamindars; they
are therefore justly payable
to the Government who have

now

Rose Yards 4 to 5

2 as well as the "Pottly duggâ-
-dum" levied in the Gudiwâ-
-da Tâluq amounting to
Rupees 211-13-4,

succeeded to the Za
-mindars rights.

The cesses, nine in
number, to the total
amount of Rupees 1962-8-6
yearly, specified in Para 3
of the Board's Proceed-
-ings will be continued.

The three items re
ferred to in Paras 8 and 9
amounting to Rupees
191-4-11½ being all apparently,
of modern origin, will be
remitted.

3. When these vil-
-lages come under the revi
-sion of the Lucin Com-
-missioner, to whom this
order, with the Board's
report and Mr Knox's
letter of the 20th April
last, will be communi-
-cated the nine items
above referred to will
be dealt with as forming

a

part of the Jodi-

12/8/51

1 Copies
To the Boards of Revenue. Office 15
" " Inam Commissioner. " 17
1 " Accts Genl " 15
3 " Civil Auditor " 15

Revenue 1859 Departt.
Pro. of Govt. 19th August

No. 1086.

Pro: of the Madras Govt.-
D/ 13th August 59.

Relating to certain
extra Cesses levied in
Agraharum Villages in the
Masulipatam District.