

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

1127

Press
Mis.

Dated 26th August 1889

Not to be folded or roughly handled

No. 11.

PROCEEDINGS of the MADRAS GOVERNMENT.

Dated 23d August 1859, No. 1127.

The attention of the Government has been drawn to the higher Punjai rates in the District of South Arcot, which even after the liberal reduction made in 1854, are still heavy, ranging as high as Rupees 7 a Cáni. In most Districts where the rates were found during the late revisions to be exorbitant, the higher classes of land received a special reduction; but in South Arcot this was not done, the most highly assessed lands only shared in the general reduction of 33 per cent. allowed to all Punjai lands. The consequence is that the same state of things formerly existing still prevails to some extent, viz. that the best lands are kept out of cultivation. Of 39,933 Cánies assessed at above 4 Rupees a Cáni 12,890 or nearly one-third is waste.

2. The Governor in Council thinks it necessary therefore to complete the correction of the dry assessment in this District by a further reduction on the high rates. The Statement appended shows the Punjai áyakut, cultivation, and waste, in South Arcot in Fusly 1266, as given in a memorandum by the Head Sheristadar dated March 26th 1859, forwarded to the Board of Revenue by the Collector. It appears to Government that the necessary correction of the present rates of the higher classes may be made in the following manner.

1st. The highest three rates (3rd, 4th and 5th) to be abolished, and the land now in them to be placed in the 6th class.

2nd. The land now in the 6th class to be transferred to a new class at Rupees 3-13 a Cáni to be called the 7th.

3rd. The assessment of the present 7th class to be reduced to 3 Rupees 4 annas, and this class to be called the 8th.

4th. The present 8th class to be abolished, the land in it being transferred to the 9th class.

3. The following Statement shews the effect of these changes.

3. The following Statement shows the effect of these changes.							
	Cultivation.				Waste.		
	Class.	Rate.		Extent.	Assessment.	Extent.	Assessment.
	1	2		3	4	5	6
		Rs.	As.	Cánies.	Rupees	Cánies.	Rupees
At the present Asst.	3rd	7	1	90	636	33	268
	4th	5	15	797	4,732	398	2,363
	5th	4	12	6,097	28,961	3,494	16,596
	6th	4	5	20,059	86,504	8,960	38,640
	7th	3	9	47,278	1,68,328	43,557	1,55,172
	8th	2	14	57,790	1,66,146	65,686	1,88,847
	9th	2	11	69,853	1,87,730	91,588	2,46,143
		Total...		2,01,964	6,43,037	2,13,721	6,48,029
At the revised Asst.	6th	4	5	6,984	30,119	3,930	16,948
	7th	3	13	20,059	76,475	8,960	34,160
	8th	3	4	47,278	1,53,653	43,557	1,41,560
	9th	2	11	1,27,643	3,43,041	1,57,274	4,22,674
		Total...		2,01,964	6,03,288	2,13,721	6,15,342
			Decrease...	39,749		32,687	

*Proceedings of the Madras Government, Revenue Department,
from 20th to 26th August 1859.*

4. It is seen that taking Fusly 1266 as the standard, the loss of revenue by the changes above proposed will be Rupees 39,749; but on the other hand there will be waste land to the yearly revenue value of Rupees 1,92,668 at the reduced rates, in the new three highest classes, and on the analogy of what has followed other reductions, there seems no reason for doubt that by this means the loss will be much more than made up. Before determining on the measure, however, the Governor in Council resolves to transmit it for the opinion of the Board of Revenue. If they should deem it expedient to do so, the Board will consult the Acting Collector; but it is hoped that at all events their reply to this reference will be before Government at an early date.

5. It is not intended that the reductions should extend to the land formerly garden but now classed as Punjai. It is believed that the whole of that land is now in the third class of Punjai, at Rupees 7-1 a Cáni. This will now be the first class; and the classes above it, as well as those between it and the present 6th class, may be abolished, as they appear to contain no land. The Punjai classification in South Arcot will then be as follows:

Class.	Rate per Cáni.
	Rs. As.
1st.....	7- 1.
2nd.....	4- 5.
3rd.....	3-13.
4th.....	3- 4.
5th.....	2-11.
6th.....	2- 3.
7th.....	1-11.
8th.....	1- 2.

These rates include in every case one anna a Cáni for the road fund.

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

*Proceedings of the Madras Government, Revenue Department,
from 20th to 26th August 1859.*

*Return shewing the extent of Tarumwar Ayakut of Punjai land in the 10 Hooloos Talooks as well as the extent of cultivation and other lands included in the
Jumrah under each Tarum in South Arcot for Fusly 1266.*

Tarum.	Modified rate of Teerwah per Cáni.	Tarumwar Ayakut.		Tarumwar land cultivation or land brought to Teerwah.		Waste.		Centage of wastage to Ayakut.	
		Extent.	Teerwah.	Extent.	Teerwah.	Extent.	Teerwah.	Extent.	Teerwah.
		Cánies.	Rupees.	Cánies.	Rupees.	Cánies.	Rupees.	Cánies.	Rupees.
3rd	7	128	904	90	636	38	268	30	30
4th	5	1,195	7,095	797	4,732	398	2,363	33	33
5th	4	9,591	45,557	6,097	28,961	3,494	16,596	36	36
6th	4	29,019	1,25,144	20,059	86,504	8,960	38,640	31	31
7th	3	90,835	3,23,600	47,278	1,68,328	43,557	1,55,172	48	48
8th	2	1,23,476	3,54,994	57,790	1,66,146	65,686	1,88,847	53	53
9th	2	1,61,441	4,33,873	69,853	1,87,730	91,588	2,46,143	57	57
10th	2	2,17,416	4,75,598	75,407	1,64,953	1,42,009	3,10,645	65	65
11th	1	2,65,018	4,47,218	82,087	1,38,522	1,82,931	3,08,696	69	69
12th	1	1,72,303	1,93,841	55,315	62,229	1,16,988	1,31,611	68	68
		10,70,422	24,07,824	4,14,773	10,08,741	6,55,649	13,98,981	...	...

Official Memorandum.

With reference to the Memo from
the Revenue Secretary to Government dated 11th
Instant, the Secretary to the Board of Revenue
has the honor to forward to him the
undermentioned papers which it is believed
are there required. —

Board's Pros. 7th March 1859

From S. Arcot 1st April in C²⁷ May 1859.

Board's Pros. 27th May 1859.

Rec^d Board Office
Fort St George
13th July 1859.

/ By Order /

J. A. Smith

Secretary.

To J. D. Bourdillon Esq.
Secretary to Government
Rec^d Department.

IN CON. 4TH APRIL 1859, No. 1465.
From JOHN RATLIFF, Esq., Acting Collector of SOUTH ARCOT,
dated Perambay, 1st April 1859, No. 60.

In conformity with the instructions conveyed in Extract of Proceedings under date 7th ultimo, No. 806, I have obtained, and have now the honor to submit, the opinion of my Sub Collector and Head Sheristadar on the subject of Podoogal Remission, to state, that it was with the full concurrence of the latter, that I made my own original proposition on the subject.

ENC. 1.

From A. R. McDONELL, Esq., Sub Collector of SOUTH ARCOT,
To J. RATLIFF, Esq., Acting Collector of SOUTH ARCOT,
dated Kullakurche, 29th March 1859.

In reply to your letter of the 10th instant calling upon me for my opinion regarding Rule 5 of the proposed Hookumnamah, I beg to state that I do not think that the time has yet arrived when we might fairly charge for Podoogal or Poonjah fallow waste. It is quite true that the assessment in South Arcot has been reduced, and thereby a great impetus has been given to cultivation. The status of the people is gradually improving. Revenue is easily collected, and there are no large yearly arrears of Revenue which had periodically formerly, to be written off—but notwithstanding all this it remains to be seen, whether the assessment is so low, and the state of the people sufficiently flourishing to warrant our at once enforcing payment for Podoogal lands which are now left occasionally waste.

2. The average annual remission allowed for fallow Poonjah (Podoogal) since Fusly 1265 has been about Rupees 1,42,340 for this District. In the western portion of the District on lands of very inferior quality Varagoo is greatly sown. It is not an article of trade but grown for consumption—the agricultural population of these parts living on this grain. Since the revision of the assessment large barren tracts in which (I believe nothing else would have grown), have been brought under cultivation and sown with Varagoo. Thus since the reduction of the assessment, Podoogal or fallow lands have greatly increased.

3. The average Poonjah assessment in this District is Rupees 3-9-0, and I think it would press heavily on the Ryots if they were called upon to pay the Government share on about 60,000 Cawnies, from which they derive no benefit during the year. This burden would fall not on the rich Ryots in the coast Talooks but on those in the western and jungly parts.

4. The root of the Varagoo plant covers almost the whole of the top soil, and spreads like a creeper. It is said to have in itself some peculiar properties which impair the fertility of the soil which nourishes it and in a country where manure is not easily procured and where capital is very limited I don't think it possible that the poor Ryots could make it a profitable transaction to attempt the cultivation of some of these lands during the years they are now left fallow. It is not for the purpose of enhancing the ordinary productive power of the soil, that the land is allowed to lay fallow, but it is in order that the land may regain the productive powers it lost in bringing the previous year's crop to maturity. These remarks I do not mean to apply to all Poonjah lands on which Varagoo is grown. Some lands of better quality are never laid fallow.

5. If the demand on Podoogal land is enforced now, the result will be only to cause I believe trouble and confusion; the Ryots will resign these 60,000 Cawnies, and in the ensuing cultivating season after the lands have laid fallow they will give fresh Durghasts for them—and instead of our writing off so much as we do now under the head of Podoogal remission, the land and money will have to be deducted in the year. These lands are laid fallow, and then brought to account in the succeeding year under the head of "Adamanum," and the re-making over the land to the parties will take up much valuable time of the Talook servants.

6. I would therefore urge the advisability of allowing the present remission for one year on Varagoo land, if left waste a second year, even now, these lands are entered in the Ryot's Puttah as "Putcut Karamboo" and charged for.

Since the papers re:
ferred to in the official
memo from the Secretary
to Govt. N. O. dated 11th instant.

Dated 13 }
Sept 13 } July 1859-
Recd 14 }
E. R.

St
Shree 1st Govt
N. O.

From
The Secretary to the
Government of Madras

Revenue 1859 Sept 13
C. H. No. 13074.

7. There is so little sugar cane Podoogal land, which are moreover I believe generally Nunjah lands that I have confined myself to writing about "Varagoo" Podoogal only.

ENC. 2.

From M. RUNGA CHARLOO, Head Sheristadar,
To J. RATLIFF, Esq., Acting Collector of SOUTH ARCOT,

dated Perambay, 26th March 1859.

1. In reference to the 5th para of the Rule regarding the fallow waste in Punjab, enclosed in your Official Memo. dated 10th instant, I have the honor to submit my humble opinion with further reasons in support thereof.

2. In the District of South Arcot the settlement of Land Revenue having from Fusly 1231 been made on the actual extent of cultivation, subject only to the Shamilaut Bonger Rule—no remission was ever given on account of Podoogal, or fallow lands, either Poonjah or Nunjah. In the year

From Board 10th January
1850, para 33, Clause 3.

From Board 18th March
1850.

To do. 27th do.
From do. 22d April 1850.
To do. 19th July 1850.

1850, however, the Board of Revenue circulated the Draft of a standard Hookumnamah which provided for the grant of remission on Podoogal lands, and Mr. Bird, with the consent of the Board, published a Notification promising to the Ryots the remission of Teerwah of all such lands; this indulgence appearing necessary under the heavy rates of assessment then prevailing.

3. In the two southern Talooks of Munargoody and Chellumbrum, the Poonjah Teerwah rate does not exceed Rs. 3-1-0 per cawny, and in that of Cuddalore, the rates vary, exceeding in no case 7 Rs. per cawny. This rate prevails in a few villages of this Talook, and in the resumed Jagheer villages various rates are levied in reference to the species of crops and the nature of the soil, as black and sandy, &c. All these will shortly undergo reduction at the hands of the Director of Revenue Settlement, and I suppose it will in no case exceed the modified rate of the 7th Tarum of Poonjah in the 10 Hooloos Talooks.

Remission.

1265—555
1266—933
1267—1372

2880

Average, 960

4. Podoogal or fallow lands generally consist of Nunjah land cultivated with sugar cane and Poonjah with Varagoo crop. The sugar cane cultivation, though a profitable concern, is carried on but to a small extent. As the cultivation of this valuable crop requires a large outlay of capital and it being highly desirable to promote it, Nunjah Podoogal may be considered entitled to Remission as an encouragement to the Ryots undertaking the cultivation of cane.

5. Varagoo cultivation being rather extensive—the usual Remission need not be given wherever the Assessment is low or has been reduced. Of the whole extent of Poonjah cultivation the land cultivated with the Varagoo crop would be more than one-fourth.

6. Since the introduction in Fusly 1265 of the "Holding" system, the Remission on Poonjah

Remission.

1265 89,066
1266 1,72,015
1267 1,98,120

Total, 4,59,201

Average, 1,53,067

Podoogal comes upon an average of the last three years to Rupees 1,53,067 per annum. The Varagoo crop, is generally cultivated simultaneously with other crops such as coarse Paddy, Cotton, Lamp Oil Seed and Red Gram, and these are reaped as they are ready. Though their lands may have been cultivated in one year with Varagoo the lower classes of the Ryots, whose holdings are small without letting them remain fallow, cultivate them in the succeeding year with other dry crops, such as Natchney, Cholum, Gingelly Oil Seed, &c. It is only those Ryots whose holdings are large that let part of their lands remain fallow in alternate years, so that the productive powers of the soil might not be exhausted. There appears no reason whatever why they should not, like those who have small holdings, introduce rotation of crops, and I do not therefore consider it necessary that their Podoogal lands should be exempted from Teerwah.

7. Moreover there is great difficulty in ascertaining from the accounts whether the lands entered as Podoogal in one year, were actually cultivated with Varagoo in the previous one; and in the hurry of an annual settlement, it is almost impossible to conduct the fieldwar examination with any degree of accuracy.

8. In case of not allowing Remission for Podoogal or fallow lands it would be necessary to fix the Assessment at a moderate rate so that it might not press heavily on the means and condition of the Ryots. Although the consolidated second crop Teerwah on dry lands in the 10 Hooloos Talooks were struck out as unfair in principle, and a general reduction of 33 and 25 per cent. allowed on the ordinary one crop Teerwah, yet the modified rates appear high.

9. The first four rates are I think higher than the highest rates prevailing in other Districts.

3rd Tarum	7	1	0	per Cawny.
4th do.	5	15	0	do.
5th do.	4	12	0	do.
6th do.	4	5	0	do.
7th do.	3	9	0	do.
8th do.	2	14	0	do.
9th do.	2	11	0	do.
10th do.	2	3	0	do.
11th do.	1	11	0	do.
12th do.	1	2	0	do.

10. When Remission for Podoogal lands is not allowed, I think that in order to secure the easy and successful working of the new holding system some Remission should be made on the rates from the 3d to the 7th Tarums which are still high. For the rates from the 3d to the 6th Tarum which vary from Rupees 7-1-0 to Rupees 4-5-0, I would recommend that the excess of each of those rates over the 7th Tarum or Rupees 3-9-0 be remitted in the annual settlement as Moorasub Cummee and for the 7th Tarum a Remission of 10 per cent. be allowed.

11. It will be seen by the accompanying statement showing the entire Ayacut under each Tarum of Poonjah land in the 10 Hooloos Talooks the cultivation, &c., brought to Jummah and waste for Fusly 1266, that the amount that would thus have to be remitted annually is Rupees 41,324 on the extent of land actually occupied or included in the Ryots' Puttals. These arrangements appear to me fair in principle, as regards the rates of assessment and beneficial to the interests of Government, and I would suggest a consideration of them.

12. If the above proposition meet the Board's approval, there will be no legal necessity to treat the Podoogal waste distinct from Putcut waste, and the sum proposed to be given up would be for all dry land entered in the Puttals whether actually cultivated or not.

RETURN shewing the extent of Tarumwar Ayacut of Poonjah land in the 10 Hooloos Talooks as well as the extent of cultivation and other lands included in the Jummah under each Tarum in South Arcot for Fusly 1266.

Tarum	Modified rate of Teerwah per Cawny.		Tarumwar Ayacut.		Tarumwar land cultivation or land brought to Teerwah.		Waste.		Amount of 7th Tarum Teerwah or at Rs. 3-9-0 per cawny.			Difference proposed to be remitted annually.			Remarks.
	Rs.	A.	C.	Rs.	C.	Rs.	Extent.	Teerwah.	Ayacut.	Cultivation.	Waste.	Ayacut.	Cultivation.	Waste.	
3rd	7	1	128	904	90	636	38	Rs. 268	Rs. 456	Rs. 321	Rs. 135	Rs. 448	Rs. 315	Rs. 133	At 10 per Cent. No Remission appears necessary for the last 5 Tarums.
4th	5	15	1,195	7,095	797	4,732	398	2,363	4,257	2,839	1,418	2,838	1,893	945	
5th	4	12	9,591	45,557	6,097	28,961	3,494	16,596	84,168	21,721	12,447	11,389	7,240	4,149	
6th	4	5	29,019	1,25,144	20,059	86,504	8,960	38,640	1,03,380	71,460	31,920	21,764	15,044	6,720	
7th	3	9	39,933	1,78,701	27,043	1,20,833	12,890	57,868	1,42,261	96,341	45,920	36,440	24,492	11,948	
8th	2	14	90,835	3,23,600	47,278	1,68,328	43,557	1,55,172	...	...	...	32,360	16,832	15,517	At 10 per Cent. No Remission appears necessary for the last 5 Tarums.
9th	2	11	1,23,476	3,54,994	57,790	1,66,146	65,686	1,88,847	...	...	...	...	...	...	
10th	2	3	1,61,441	4,33,873	69,853	1,87,730	91,588	2,46,143	...	...	...	...	...	...	
11th	1	11	2,17,416	4,75,598	75,407	1,64,953	1,42,009	3,10,645	...	...	...	...	...	...	
12th	1	2	2,65,018	4,47,218	82,087	1,38,522	1,82,931	3,08,696	...	...	...	...	...	...	
			1,72,303	1,93,841	55,315	62,229	1,16,988	1,31,611	...	...	...	68,800	41,324	27,465	
			10,70,422	24,07,823	4,14,773	10,08,841	6,55,649	13,90,982							

26th] March 1859.

M. RUNGAH CHARLOO,
Head Sheristadar.

No. 1949.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 27th May 1859.

Read again the following letters ;—

From the Acting Collector of South Arcot, dated 14th February 1859, No. 22.

(In Con. 16th February 1859, No. 619.)

From do. do. dated 1st April 1859, No. 60.

(In Con. 4th April 1859, No. 1465.)

In the first of these letters, Mr. Ratliffe submitted for approval a Draft of new Hookumnamah Rules, according to the instructions given in the Board's Circular of 6th October 1858, No. 3751, and in the second communication he forwarded the opinions of the Sub Collector and the Head Serishtadar called for by the Board regarding the 5th Rule of the set which proposes to introduce an important change in the practice hitherto followed in the District regarding Fallow lands.

2. To commence with this subject, the Board observe that Mr. Ratliffe considered it objectionable, in consequence of the late modification of the Assessment, to continue remissions for Poodoogal or Fallow lands in the following two instances ;—

I. Nunnah land left fallow after being cultivated with Sugarcane.

II. Poonjah land left fallow after being cultivated with a Waragoo crop.

The first of these two cases has been disposed of in the Board's Proceedings of 2nd May 1859, No. 1552, and the case of the Fallow Poonjah land will now be considered.

3. Mr. Ratliffe proposed to put an entire end to this remission in the ensuing Fusly and See Gazette of 25th Feb. 1859, pages 333 and 336. promulgated a Notification to this effect in the District Gazette. But the Sub Collector, Mr. McDonell, who

is now in charge of the District, thinks that such a measure would be premature, and the Head Serishtadar only advocated it on the condition that the highest Poonjah Turams were to receive a further reduction, as their Assessment is still high compared with other Districts.

4. The Board concur with Mr. Ratliffe in thinking it highly desirable to get rid of those remissions and thus simplify the revenue system of the Province and put an end to opportunities of fraud. But as the Collector, Mr. Hall, did not find this measure practicable when the modified rates of Assessment were introduced, the Board are of opinion that it is not expedient to carry it out now in the sudden and summary manner proposed by Mr. Ratliffe. It must be remembered that according to the old system of the Province, the settlement was made on the cultivation and when the Dittum system was introduced the Board approved* a Notice issued to the People containing an announce-

*From Collector 19th July in Con. 5th Aug. 1850, No. 1762.
Board's Proceedings 5th August

†E. M. C. 2d Sept. 1858, No. 1200, p. 6, circulated with Board's Circular 6th Oct. 1858, No. 3751.

ment that remission would be allowed for Poonjah lands left fallow after being cultivated with a Waragoo crop. Under these circumstances and with reference to the general principle laid down by Government† on the subject, the Board consider that the remission allowed for Poonjah Poodoogal or fallow land, must be continued until the rates of Assessment undergo further scrutiny either in reference to this question or in the progress of the Revenue Survey. Para. 5 of the Acting Collector's Memo. No. 222, published in the District Gazette of the 25th February last, will therefore have to be cancelled.

5. Having thus disposed of this important point, the Board wish to be aided in the consideration of the other rules proposed by Mr. Ratliffe, by being informed how far they agree with or differ from the Hookumnamah now in force. Clear explanation should have been given on this point when the new rules were forwarded for approval and the Board wish now to receive a copy of the Hookumnamah in present force.

6. In their Proceedings of the 3rd instant, No. 1573, the Board have sanctioned revised rules for the reception of Durkhoasts. These rules are to be acted on at once and can hereafter be incorporated with the revised General Hookumnamah.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

E. R. McDONELL, Esq., Officiating Collector of South Arcot.

*Encd - 2/23
for Mr. D. B. Munn
Sept. 22. 59. dated
July 1859 -*

not done, the most high

Enclosed.

In the District to
be dated 13 July 1859

P 1304/59

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No. 806.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 7th March 1859.
Read letter from Acting Collector of South Arcot, dated 14th February 1859, No. 22.
(In Con. 16th February 1859, No. 619.)

With this letter the Acting Collector submits a revised Hookumnamah, and it is proposed in Rule V to do away with the system under which the owners of Poonjah Waragoo lands are not allowed to leave them occasionally fallow (Poodoogal) for one year without being called upon for the assessment or losing their right of occupancy.

2. As the subject is one of great importance, and Mr. Ratliff has joined the District too recently to be able to judge of the effects of the late revision of the assessment, the Board wish to have the opinions of the Sub Collector, and the Head Serishtadar on the subject. They also wish to know whether it might be advisable, especially in the Western Talooks, to allow the Ryots to hold a certain portion of inferior Poonjah land for pasturage on payment of a part of the assessment. This course is followed in Salem and Coimbatore, and the Acting Collector will be able to learn the limitations under which the privilege is allowed on application to the Collectors of those Districts.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

J. RATLIFF, Esq., Acting Collector of South Arcot.

Let me see a
proof

No 1127

Proceedings of the Madras Government

Ordered date the 23rd August 1859.

The attention of the Government has been drawn to the higher panyah rates in the District of South Arcot, which even after the liberal reduction made in 1854, are still heavy, ranging as high as Rs 100 per acre. In most Districts where the rates were found during the late revisions to be exorbitant, the higher classes of land received a special reduction; ~~independently of~~ the general reduction; but in South Arcot this was not done, the most highly

purge

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In the 13th Memo to Govt dated 13th Aug 1859.

13/8/59

For 7 months

assessed lands only shared in
the general reduction of 33 per
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lands.

The consequence is
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tion of the dry assessment
in this District by a further
reduction on the high rates;
and he is of opinion that it
may be done in the following
manner. The statement ap-
pended shows the panyah
Ayacut, cultivation, and waste,

11
1255, as given in a Mem^o by
the Asst. Commissioner dated
March 26th 1859, forwarded
to the Board of Revenue by
the Collector. It appears to
Government that the necessary
correction of the present rates
may be made in the following
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- 1st The highest three rates (3rd, 4th
and 5th) to be abolished, and
the land now in them to be
placed in the 6th class.
- 2nd The land now in the 6th class
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7th class to be reduced
to ^{Rs. 12} 3-4, and this class
to be called the 8th.
- 4th The present 8th class to
be abolished, the land in
it being transferred to
the 9th class.

The

3. The following Statement shows the effect of these changes.

Cultivation				Waste.		
Class	Rate	Extent	Assessment	Extent	Assessment	
1	2	3	4	5	6	
	Rs	Ac Acres	Rupies	Canies	Rupies.	
3 ^d	7 - 1	90	636	38	268	
4 th	5 - 15	797	4732	398	2363	
5 th	11 - 12	6097	28961	3494	16576	
6 th	4 - 5	20059	86514	8960	38640	
7 th	3 - 9	47278	168328	43557	155172	
8 th	2 - 14	57790	166146	65686	188847	
9 th	2 - 11	69853	187730	91588	246143	
Total		201964	643037	213721	648029	
6 th	4 - 5	6984	30119	3930	16948	
7 th	3 - 13	20059	76475	8960	34160	
8 th	3 - 14	47278	153653	43557	141560	
9 th	2 - 11	127643	343041	157274	422674	
Total		201964	603288	215721	615342	
Decrease				39749	32687	

At the present Assessment

At the revised estimate

4. It is seen that taking July 1865 as the standard, the loss of Revenue by the changes above proposed will be Rupees 39749; but on the other hand there will be ^{waste} land to the yearly revenue value of Rupees 192668 at the reduced rates, in the new three highest classes, and on the analogy of what has followed ^{other} from reductions, there seems no reason for doubt that by this means the loss will be much more than made up. Before determining on the measure, however, the Governor in Council resolves to transmit it for the opinion of the Board of Revenue. ^{If they should} ~~The Board~~ deem it expedient, the Board will consult the Acting Collector, should they deem it

~~it expected~~ but it is hoped that at all events their reply to this reference will be before Government at an early date.

5. It is not intended that the restrictions ^{proposed above} should extend to the land formerly Garden but now classed as Punjab. It is believed that the whole of that land ^{third} is now in the class of Punjab, at Rupees 7-1 a Cawny. This will now be the first class, and the classes above it, as well as those between it and the present 5th class, may be abolished, as they appear to contain no land. The Punjab classification in South Arcot will then be as follows.

Class	rate per Cawny
1 st	7-1
2 ^d	4-5
3 ^d	3-13
4 th	3-4
5 th	2-11

1st _____ 1-2.
8th _____

These rates included in every case one anna of Cawny for the road fund.

[Signature]

6 Copies to the Ad. of the Dist. 24th

Proof of the
 Return to the
 Secretary

Return showing the extent of Tarnum's Agent of Peony's land in the 10 Hocks Valleys as well as the
 extent of cultivation and other lands included in the Tarnum under each Tarnum in South Arct for study 1886.

No.	A	Tarnum's Agent		Tarnum's land cultivation or land brought to Tarnum		Waste		Percentage of waste to Tarnum	
		Extent	Tarnum	Extent	Tarnum	Extent	Tarnum	Extent	Tarnum
3	7	1	128	904	90	636	38	268	30
4	5	15	1195	7095	797	4732	398	2363	33
5	11	12	9591	45557	6097	28961	3494	16596	36
6	4	5	29019	125144	20059	86504	8960	38640	31
7	3	9	90835	323600	41278	168328	43557	155172	48
8	2	14	123476	354994	57790	166146	65686	188847	53
9	2	11	161441	433873	49853	187730	91588	246143	57
10	2	3	1217416	475598	75407	164953	142009	310645	65
11	1	11	265018	447218	182087	138322	182931	308696	69
12	1	2	172303	493841	55315	62229	116988	131611	68
									58
			1070422	2401823	414773	1008841	655649	1398982	61

Copy in a, Dr. to C
27 24th Nov. 1859 No. 72

R 24 June / 59 No. 1
— 26 August — — — 11
— 27 June / 54 — — — 32 & 35.

Revenue 1859 Depart^t
Pro. of Govt. 26th August

No. 1127.

Pro. of the Madras Government
23rd August 1859.

Pro. of the Bd. of Rev. 27 16th Sept.
1859. Car. 1711 in Case 4th October 54/5.

Para 5

Observing that further
reduction on the high rates
of Punjai in South Coast
is necessary and calling
for the Rev. Bd's opinion
on the subject.

No. 11.