M.R.O. 14—10,000—21-4-23

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1508 Press ~~Mis.~~

62-63

Dated 5/11/ 18 59

Not to be folded or roughly handled

No. 62. Read the following letter from P. GRANT, Esq.; to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George; dated Calicut 26th October 1859, No. 106.

In reply to your communications of the 24th ultimo and 17th instant, I beg to make the following observations on the provisions of the Bill entitled "A Bill for licensing of Trades and Professions."

1. I observe that Regulation V. of 1832 of the Madras Code is to be repealed, or in other words the Moturpha tax is to be abolished, this step I believe to be in the right direction, as tending to relieve a very large body of poor people in the laboring classes, who now suffer a good deal of petty vexation in the collection of the tax, it amounts in Malabar to Rupees 1,11,454-0-0,* a sum which I do not consider will be replaced under the provisions of the new Bill.

* *Average of 5 years.*

2nd. The new Bill has to be considered with reference to Europeans and Natives.

3rd. As to its bearing on Europeans they may be divided into 3 classes:

1 Military Officers.

2 Civil Officers.

3 Merchants and other classes.

4th. As to Military officers, their allowances are moderate, and with reference to the increased price of the ordinary articles of life, which has and is now taking place, it is becoming more difficult to live in the same comfort to which they have hitherto been accustomed; the further reduction of their means by bringing the provisions of the proposed Bill to bear on them, will, I conceive, tend to cause a feeling of dissatisfaction in the minds of many of the officers.

The enhanced price of the ordinary articles of life, and the consequent difficulty in living, has I fear gendered a harshness of feeling towards the State in the minds of many of the Native soldiers, and any thing tending to excite kindred sentiments in the minds of the officers is to be deprecated.

5th. Civilians, no doubt will look on the Bill with great disfavor, the prospect of a permanent reduction of salaries to be followed or perhaps anticipated, by an imposition of a 3 per cent. tax on allowances will not tend to give satisfaction; however as the tax is an exceptional one to be had recourse to (I conceive) only to relieve a pressing emergency of the State, and as Civilians are well paid, they may be fairly called on to contribute to that relief.

6th. European Merchants and other classes.

That they should contribute to the extra wants of the State on an exceptional occasion like the present is unquestionable. The most objectionable feature in the matter is the inquisitorial nature of the mode of assessment, which until some better plan is suggested and adopted, must be carried out.

7th. Natives.

The effect of the Bill on the Natives, official and non-official will I fear be bad, more especially on the latter class.

The official classes will not view it in the same light as the others, their salaries are known, and they will regard its effects as a simple reduction of their allowances; but the other Natives will view it with great distrust as an inquisitorial measure, adopted with a view to further taxation, on Government becoming fully acquainted with the true state of their affairs. The mode of taxation is foreign to the Natives, they have never yet had a Government except the British, which they in any way trusted, and their confidence in it, under the provisions of the present Bill, will be somewhat impaired, more especially as the sympathies of all classes of Europeans, will run parallel with their own.

2. With reference to Malabar, the Bill will be felt through the length and breadth of the land, especially by the Moplah population, an able and energetic race, deeply engaged in trade, and whose well known fanatical spirit has of late been repressed, by energetic and severe measures of Government, aided to some extent by prosperity in trade, which has engaged the attention of many restless spirits.

3. My absence in the District has somewhat retarded my replying at an earlier date.

No. 63. ORDER THEREON, 5th November 1859, No. 1508.

Ordered to lie over.

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

No 106.

Malabar Collector's Office,
Calicut, 26 October 1854.

From

P Grant Esquire,
Collector of Malabar

To

J. D. Bourdillon Esquire,
Secretary to Government
Revenue Department
Fort St George

Sir,

In reply to your Communications of the 21st Ultimo & 17th Instant, I beg to make the following observations on the provisions of the Bill entitled "A bill for the licensing of Trades & Professions"

1. I observe that Regulation V of 1832 of the Madras Code is to be repealed, or in other words the Moturpha Tax is to be abolished, this step I believe to be in the right direction, as tending to relieve a very large body of poor people in the laboring classes, who now suffer a good deal of petty

vexation

vexation in the collection of the Tax. it amounts in Malabar to Rs. 1,11,454. ..., a sum which I do not consider will be replaced under the provisions of the new bill.—

*average of 5 years.

2d. The new bill has to be considered with reference to Europeans & Natives.

3d. As to its bearing on Europeans they may be divided into 3 Classes.

1 Military Officers

2 Civil Officers

3 Merchants & other Classes.

4th As to Military Officers, their allowances are moderate, and with reference to the increased price of the ordinary articles of life, which has & is now taking place, it is becoming more difficult to live in the same comfort to which they have hitherto been accustomed. the further reduction of their means by bringing the provisions of the proposed bill to bear on them, will I conceive tend to cause a feeling of dissatisfaction in the minds of many of the Officers.

The enhanced price of the ordinary articles of life, and the consequent difficulty of living, has I fear gendered a harshness of feeling towards the State in the minds of many of the native Soldiers, and any thing tending to excite kindred sentiments in the minds of the Officers is to be deprecated.—

5th Civilians, no doubt will look on the bill with great disfavor, the prospect of a permanent reduction of salaries to be followed or perhaps anticipated, by an imposition of a 3 p. Cent Tax on allowances will not tend to give satisfaction; however as the Tax is an exceptional one to be had recourse to. (I conceive) only to relieve a pressing emergency of the State, and as Civilians are well paid, they may be fairly called on to contribute to that relief.

6th European Merchants & other Classes. That they should contribute to the

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extra wants of the State on an exceptional occasion like the present is unquestionable. The most objectionable feature in the matter is the inquisitorial nature of the mode of assessment, which until some better plan is suggested & adopted, must be carried out.

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The official classes will not view it in the same light as the others- their salaries are known, and they will regard its effects as a simple reduction of their allowances; but the other Natives will view it with great distrust as an inquisitorial measure, adopted with a view to further taxation, on Government becoming fully acquainted with the true state of their affairs.- The mode of Taxation is foreign to the Natives- they have never yet had a Government except the British, which they in any way trusted, and their confidence in it, under the provisions of the present bill, will be somewhat impaired, more especially as the sympathies of all classes of Europeans, will run parallel with their own.-

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3 My absence in the District has somewhat retarded my

Replying

replying at an earlier date.—

I have the honor to be,
Sir,
Your most obedient Servant,
P. Ricaud
Collector.

Lvo Ltr 14

Copy sent with Letter to Govt
dated 7th Dec. 1859 No 679

Rec. 1859
Pro. of Govt
From The Collector of
Malabar
To The Secretary to Govt
Revenue Department
Fort St George

Dated 26 October 1859
Recd 31st Do
No 106

No.

No. 1508. 5th November

Submitting in reply
to Govt Letters of 24th Ultimo
& 1st Instant, certain observa-
tions on the provisions
of the Bill for the licensing
of Trades & Professions"

158

With an Order

2

No. 62+63.

No. 208

Fort St. Geo.
5th November 1859

No. 1508

Ordered Filed