M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	~~1217~~ 1733	Press ~~Mis.~~
1—2		

Dated 21 - 12 - 1859

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, for the month of December 1859.

No. 1. Read the following Proceedings of the Board of Revenue, dated 22nd August 1859, No. 3309.

Read letter from the Collector of Chingleput, dated 6th April 1858, No. 87.

(In Con. 17th August 1858, No. 1446.)

Read also letter from the same officer, dated 9th March 1859, No. 63.

(In Con. 23rd March 1859, No. 1217.)

On Government issuing its orders that steps were to be taken to reduce the assessment wherever it was found to be too high and kept land out of cultivation, the Board forwarded Circular instructions directing the Collectors to report on the state of their districts. Mr. Smollett, who was then in charge of Chingleput, replied to this call in a letter dated 27th January 1855.

E. M. C. 10*th July in Con.* 31*st August* 1854, *No.* 2402.

31*st August* 1854.

2. In this paper Mr. Smollett gave a brief history of the introduction of the present survey assessment which was arranged principally by three officers, Messrs. Smalley, Viveash and Maclean, and is supposed to press with some unevenness on the land. Mr. Smalley's assessment of the Chingleput táluq has always been regarded as the heaviest, while Mr. Viveash's villages have some advantage over Mr. Maclean's. Mr. Smalley's part of the survey met the strong approval* of the Board and Government, and has been formally sanctioned; but the subsequent operations, conducted by Messrs. Maclean and Viveash, were condemned by the Board† as then constituted, who considered that the work should be done over again, and that, meanwhile, the rates should be declared temporary only, and have a per centage addition made to them.

* *Board's Proceedings* 14*th April* 1823. *Order of Govt.* 9*th May* 1823.

† *Board's Proceedings* 26*th August* 1844. *Para.* 109 *proposed rates of increase.*

3. On Government receiving these views of the Board, they called for explanation from the officer in charge of the district, and Mr. Maltby, who was then Acting as Collector, offered arguments in vindication of the survey operations. Here the subject was allowed to rest, and the assessments fixed by Messrs. Viveash and Maclean have continued in practical force up to this time in their original form.

Acting Collector to Board 20*th April* 1846.

4. Subsequently the Collector, Mr. Freese, introduced a similar assessment in 25 lapsed Jaghire villages, and the Board took the opportunity of calling for a report upon them when they circulated the order of Government, dated 10th July 1854, regarding over-assessed lands. But, in accordance with the Acting Collector Mr. Smollett's suggestion, that an entire táluq had better be examined, this order was changed into a call for a report on the assessment of the Chingleput táluq, and Mr. Shubrick has responded to it in the letters which stand at the head of these proceedings.

Board's Proceedings 9*th October* 1854.

Board's Proceedings 12*th March* 1855.

5. Before, however, commencing to scrutinize the details of that táluq, the Board will briefly observe that Mr. Smollett expressed himself generally satisfied with the success of the survey assessment, excepting in the Chingleput táluq, where it has led to complaints. He pointed out that the dimensions and boundaries of fields are known, that the tax is on the land not on the produce, and is the same to all ryots, there being no classes with privileged rates of assessment. Mr. Smollett, therefore, thought that the present assessment could, with advantage, be made the basis of operations in reducing the rates where they were found too high, instead of setting it aside for a new survey, and he proposed the immediate adoption of the following three reforms;—

1st. The abolition of a second-crop assessment on some poonjah land.

2d. The re-classification of double-crop nunjah land, making it single crop and liable to fasal jasty, or an additional half teerwah, on a second crop being raised.

3d. Making all garden lands pay the assessment of first-class poonjah.

6. In their proceedings of 12th March 1855, the Board ordered the first of these reforms to be at once carried out, and with regard to the second, the Collector was authorized to remit

one-third of the teerwah on double-crop land whenever a second crop, from whatever cause, was not cultivated. Further information was called for respecting the garden lands, and it was finally resolved that all the higher classes were to be reduced to Rupees 7 per cawney whenever they exceeded that rate, in order that these lands might be on an equality with those of adjoining districts.

Board's Pro. 9th September 1856, *No.* 2954.

E. M. C. 17th October 1857, *No.* 1063.

7. M. Shubrick's first report on the Chingleput táluq,* dated 6th April 1858, applies especially to the Nunjah lands of the villages settled by Mr. Smalley. Taking the general rule that two-fifths of the gross produce, after first setting aside the Sotuntrums, &c., is to form the Government share, he finds that this ratio is exceeded in all but three† villages. This result, however, is not peculiar to Mr. Smalley's villages, but extends‡ to the rest of the district, and need not not be detailed at length on this occasion, since the question more immediately under discussion, is the comparative severity of the assessment in the Chingleput táluq, and this can be shown without entering into those minute survey details which have been already§ laid before Government at great length. It seems sufficient here to observe that the subject is complicated from the manner in which the Meerahs and Sotuntrums have been brought into the accounts, and that no complaint exists on the part of the people regarding *the share of the produce* which was taken on account of Government, as the ancient mailwarum rates of each village were always followed.

* Besides the 146 villages settled in this táluq by Mr. Smalley, Messrs. Viveash and Maclean afterwards settled respectively 29 and 28 villages on their reverting to Government. But their settlement was more favorable to the ryots, and when the over assessment of the Chingleput táluq is mentioned, the expression applies to Mr. Smalley's villages.

† Paragraph 10.

‡ Paragraph 8.

§ *Vide Mr. Smalley's report reviewed by Government in letter to Board of 9th May* 1823. *Extract Mins. Cons. 6th May* 1845, *noticing Board's Proceedings of 26th August* 1844, *which reviewed the subsequent survey reports. From Acting Collector of Chingleput, 20th April* 1846.

8. The greater weight of Mr. Smalley's assessment compared with Mr. Viveash's and Mr. Maclean's must, therefore, be looked for either in the rates at which the productive powers of the land were calculated, or in the commutation price at which the Government portion of the crop was converted into money. But on the first of these causes much stress is not to be laid, as Mr. Smalley's calculations, when tested by a subsequent Collector, Mr. Freese, were reported to be generally correct; by which term it is meant that they did not vary much from those adopted by his successors.

Paragraph 14.

Paragraph 16-21-22.

The main cause of the weight of his assessment is, therefore, to be found in his commutation rates, and here a considerable difference appears. Mr. Smalley's rates of conversion, founded on the average of 21 previous years, varied from 13 to 16 marcals per pagoda, while his successors adopted rates which gave an average|| of 18 marcals. On the whole the landowners in Mr. Smalley's villages of the Chingleput táluq are considered to be under a disadvantage of 12 per cent. in respect to the rates at which the mailwarum or Government share of the produce was converted into a ready-money assessment.

|| *See Mr. Maclean's report of 31st July* 1839, *p.* 6.

Paragraph 40.

9. The disadvantage which Mr. Smalley's villages, and also Mr. Hepburn's,¶ are under, in respect to the commutation price of grain, is further explained in Mr. Shubrick's letter of 9th March 1859, where he points out, in reply to a question of the Board, how Mr. Smollett had written too generally in representing that 18 marcals per pagoda had been taken as the conversion rate throughout the district.

¶ *Mr. Hepburn surveyed a few villages in* 1803, *and some of them were afterwards transferred to North Arcot.*

See Board's Pro. of 26th Augt. 1844, *para.* 1. *In Con. 23rd March* 1859, *No.* 1217.

10. Although Mr. Smalley dwelt in general terms on the advantages of a moderate assessment, and represented that his proposed arrangements would secure this advantage to his district, he felt that the result of his assessment of the Chingleput táluq required some modification,** and obtained authority for the purpose. But before the revision could be made he left the district, and his successor, Mr. Babington, so imperfectly carried out his views, that the assessment of this táluq has continued to the present time, 4½ per cent. higher than Mr. Smalley intended to leave it.

** Mr. Smalley's survey report of 31st October 1822, para. 8 and 12 shows that his assessment consisted of the Teerwah *assessed by the six Turamdars*, and that he wished for modifications of it to an extent which averaged 10 per cent. The mediators had suggested a reduction of 12½ per cent. His successor, Mr. Viveash, represented that the ryots complained of the assessment and that the 10 per cent. reduction was necessary, but the Board deferred orders till the whole district was surveyed.—Board's Proceedings 19th May 1828 para. 24.

Mr. Shubrick's letter of 6th April 1858, paras. 17 to 19.

In Con. 17th August 1858, No. 1446.

11. The over assessment of this táluq has been observable in its depressed state and the comparative difficulty with which its land revenue has been collected. It has been already pointed out that Mr. Smollett, while speaking in favorable terms of the survey assessment in other parts of the district, emphatically remarked, "generally it may be stated that in the villages "settled by Mr. Smalley, the ryots complain of "the pressure of the assessment," and this opinion has been practically admitted by the Board. In their Proceedings of 26th August 1844, when reviewing the survey of the district, they recommended an immediate addition of 11 per cent. to Mr. Maclean's* táluqs, in order that they might be on an equality, pending a new survey with Chingleput and with Mr. Viveash's four táluqs, in which they mistakenly supposed that a similar addition had been carried out.

Letter of 27th January, p. 5, in Consultation, 5th February 1855.

* *The Board excepted the Maunimungalum Táluq from this recommendation, but under a misapprehension as explained by the Acting Collector in his letter of 20th April* 1846, *paragraphs* 17 *and* 87.

12. To mitigate this over assessment of Mr. Smalley's villages, Mr. Shubrick recommends a deduction of Rupees 17,255 or 21 per cent., which would cause an immediate sacrifice of revenue to the extent of about Rupees 10,000; but this measure is not proposed merely to place these villages on an equality with the rest of the district; Mr. Shubrick was instructed to propose arrangements which would carry out the principles enunciated by Government, and he has, therefore, based his revised assessment on that portion of the crop to which it has been declared that the Government demand should be limited. But it is evident that a measure of this nature could not be limited to a single táluq, and the Collector's report shows that if it was extended to the remainder of the district, it would affect the revenue to the extent of a lakh and a half of Rupees. Several considerations, however, prevent the Board from recommending so large an abatement of the public revenue until the productive powers of the land have been again examined. The unprogressive state† of a district which has the advantage of being near the Presidency town, is certainly a prima facie argument against its assessment, but other causes have contributed to this stagnation, such as the meerassy system,‡ which makes it difficult for strangers to obtain unoccupied land, and an imperfect§ irrigation, a defect which is being corrected by the Palaar annicut and other works. The existing assessment is also one which was recently introduced after careful enquiry, and the Board remarked in their proceedings of 12th March 1855, that in the opinion of the late Collector, Mr. Smollett, no friend to ryotwary settlements, it does not press heavily upon the land. Some authorities have even supposed it to err on the side of leniency rather than severity; and though the present Board do not hold this opinion, still as high prices have ameliorated the position of the ryots, and the revenue survey will bring the entire assessment under consideration, they deem it proper now to limit themselves to proposing measures for placing Mr. Smalley's villages on a level with the other parts of the district.

Do. paragraphs 8 *and* 38, *and Statement No.* 16.

† *See Collector's letter of 6th April* 1858, *paragraph* 38, *and statement No.* 16, *in Consultation, 17th August* 1858.

‡ *This disadvantage was noticed by the Board as far back as in their Proceedings of 11th December* 1823.

§ *Collector's letter of 6th April* 1858, *paragraphs* 30-38, *in Consultation 17th August* 1858.

13. For effecting this purpose a uniform reduction on all their nunjah lands seems the proper course, since the accounts forwarded by the Collector show that the higher assessed lands are not more thrown out of cultivation than the lower classes, from which circumstance Mr. Shubrick draws the reasonable inference that, with reference to their actual capabilities, all the classes are over assessed and require reduction. The rate of this reduction ought, in the opinion of the Board, to be fixed at 11 per cent., as it was formerly proposed that an increase of this amount should be made in other parts of the district to equalize their assessment with that of Mr. Smalley's villages, and Mr. Shubrick's calculations shew that this per centage|| closely represents the disadvantage under which Mr. Smalley's villages have been placed by a less¶ favorable commutation price. The Board would not, however, extend this reduction to the nunjah lands assessed at Rupees 2 per cawney and under, but would leave them to be dealt with at the general survey.

Collector's letter of 6th April 1858, *paragraph* 43 *and statement No.* 11, *in Con. 17th August* 1858.

|| *See statement* 15 *in Collector's letter of 6th April in Con. 17th August* 1858.

¶ *The mediators had proposed a reduction of 12½ per cent. to save the ryots from loss in respect of price. Mr. Smalley's report of 31st October* 1822, *paragraph* 8.

14. The rates of assessment and the proportion of cultivation to waste in Mr. Smalley's villages are detailed in the Collector's Statement No. 11. The highest rate for single-crop land is Rupees 19-11-0 per cawney, and after the proposed reduction it would still be Rupees 17-8-4, an amount, of taxation which the Board trust will be lowered both here and in other parts of the district during the revenue survey. The proposed reduction* of 11 per cent. would reduce the assessment by Rupees 9,153 and give up present revenue to the extent of Rupees 5,060; but as the waste in the Shegyal† and Layek‡ now amounts to 35 per cent. it is to be anticipated that this loss will be but temporary. This expectation is not without foundation, since the average settlement in Mr. Smalley's villages shows the pressure of the existing assessment by falling below the Shegal beriz by 28 per cent., while the respective per centages in Messrs. Viveash's and Maclean's villages are only 16 and 22.

	Rupees.
Ayacut beriz of Mr. Smalley's villages see paragraph 13	83,212
Reduction at 11 *per cent*	9,153
Average nunjah cultivation, see paragraph 8...	46,000
Reduction at 11 *per cent*	5,060

* *Collector's letter of* 6*th April* 1858, *paragraph* 36, *in Consultation* 17*th August* 1858.

† *Land usually cultivated.*

‡ *Land well suited for cultivation.*

15. It will also be seen from the following table of single-crop nunjah land that while the general average of the waste is 26 per cent., it is 35 per cent. in the Chingleput táluq. The Peddapolliem táluq alone shews a greater proportion of waste to cultivation, and this is only in a slight degree, nor has that táluq the same advantages of irrigation,§ position, and soil as Chingleput.

§ *See Mr. Maclean's Survey report on the Peddapolliem táluq, dated* 27*th September* 1837, *p.* 24.

NUNJAH SINGLE CROP.

Táluqs.	Rates of Assessment per cawnie.	Shengal. Extent of land.	Shengal. Beriz.	Highest cultivation.	Per centage of waste.
	Rs. A. P. Rs. A. P.	Cawnies.	Rupees.		
Poonamallee...	13 2 0 to 1 12 0	8,880	56,978	45,355	20
Peddapolliem	16 3 0 to 2 3 0	15,916	92,631	58,750	37
Chingleput	19 11 0 to 0 14 0	10,211	66,007	43,225	35
Sydapet	13 2 0 to 1 8 6	11,882	59,046	42,538	28
Ootramalore...	21 7 0 to 1 1 6	12,087	77,795	62,011	20
Trepooroor	12 7 6 to 0 7 0	8,535	44,967	33,478	26
Nayer	12 11 0 to 0 5 3	20,317	96,890	69,169	29
Conjeveram	16 10 0 to 1 1 11	12,088	72,577	52,331	27
Manimungalum	14 14 0 to 1 1 6	10,344	60,130	45,463	24
Carangooly	17 8 0 to 1 1 11	11,723	67,860	58,486	14
		1,21,988	6,94,887	5,10,812	26

16. If this proposed measure of relief receives the sanction of Government, the Board will instruct the Collector to simplify the rates of assessment in carrying it out, by abolishing small fractions and making the rates descend in multiples of a Rupee.

17. The Board have confined their proposed reductions to the nunjah lands, because the poonjah have not been considered over-assessed or led to complaints and the garden lands have been already dealt with. In their review of Mr. Smalley's survey report the Board observed that "The rate of teerwah assessed on the "poonjah corresponds with the demand of the meerasidars, and the highest is ¾ Pagoda (Rupees "2-10) per cawney which appears to be very "moderate." The comparatively small importance of these lands is such that when Mr. Smalley estimated the available land revenue of the district at the yearly sum of Pagodas 3,16,250 no less than Pagodas 300,000 were assessed to the head of nunjah. There thus remained only 16,250 Pagodas, or Rupees 56,875, both for poonjah and the garden|| lands.

Board's Pro. 14*th April* 1823, *paragraph* 35.

Collector's letter of 6*th April in Con.* 17*th August* 1858, *paragraph* 26.

|| *The garden Iyacut Beriz is Rupees* 31,682
and the cultivated portion of it " 10,014
Letter from Collector, 3*rd July in Con.* 8*th August* 1855, *paragraph* 4.

18. The details of the poonjah lands are given in the statements which accompanied the Collector's second report, dated the 9th March 1859. Omitting some double crop land, and a small piece of single-crop land assessed at Rupees 18-6-5, which are in the Nayer táluq and will be adverted to separately, the poonjah rates range from Rupees 7-14 to Annas two per cawney. The Sheigal Iya-

cut consists of 40,661 cawnies assessed at Rupees 91,133, of which 54 per cent. is usually waste. But on scrutinizing the details it will be observed, that the largest amount of waste is often found in those classes of land which are most lightly assessed. In the same manner the táluq of Tripooroor, which has the lowest maximum rate of assessment (Rupees 3½ per cawney) exhibits the smallest extent of cultivation or only 31 per cent. It would, therefore, appear that it is not the weight of the assessment which keeps the poonjah land out of cultivation, so much as other causes, such as an insufficiency of labor, and the character of the land itself which admits of only occasional culture. As, therefore, the rates of assessment have not led to complaint, and the Board see grounds for the opinion expressed by the Collector that a reduction of assessment would not now cause "an extension of cultivation to any appreciable or beneficial extent," they abstain from proposing an alteration of the existing rates pending the Revenue survey.

19. One of the villages in the Nayer táluq contains 1¼ cawney of dry land assessed at the very high rate of Rupees 18-6-5. This village formerly belonged to North Arcot, and the Collector will be instructed to treat this land as similar land has been treated in the late revision of the assessment of that district. The Nayer talook also contains a small extent of poonjah land registered as "double crop." It is limited to 184 cawnies and bears an assessment of Rupees 1,237 at rates varying from Rupees 12¼ to Rupees 2-1-3 per cawney. According to the principles now approved by Government, all unirrigated land ought to be assessed for a single crop only, and the Board accordingly instructed the Collector, on this point being brought to their notice, to take off the assessment for the second crop.

Board's Proceedings, 12*th March* 1855, *para.* 5.

20. But an early enquiry seems necessary regarding some considerable classes of land, which, though now registered as nunjah, are really poonjah, or unirrigated. Mr. Shubrick observes, "A minute examination into Mr. "Smalley's villages has shown that in many "places lands have been entered and classified as nunjah merely because nunjah crops had been "raised upon them, at some time or other previous to his survey assessment, but which had no "certain supply of water to continue the raising of nunjah crops, and that they have, in conse-"quence, fallen out of cultivation and become waste. For such lands it is useless to continue "entering them as nunjah with nunjah assessment, as the very fact of their nunjah assessment, "coupled with their certain deficiency of water, prevents their being cultivated; while if they "were classed as poonjah and assessed as such, they would probably never cease to be occupied. "I beg to recommend that such lands were found to have lain waste, may be altered from nunjah "to poonjah. The change will be a reduction in the assessment, but an increase in the revenue, "and necessarily be beneficial to the cultivation."

Letter of 6*th April in Consultation,* 17*th August* 1858, *para.* 45.

21. Mr. Shubrick also points out another class of land called Manawary, which is very extensive especially in the Nayer táluq, and is rated as nunjah, although dependent for irrigation on the falling rain. Some of this land having lain waste, Mr. Shubrick recommended that where this is the case, the registry of the land should be altered to poonjah with a suitable change of assessment. This course he represented would be beneficial to the revenue and to the prosperity of the táluq, by opening out an additional extent of land for cultivation.

Letter of 6*th April in Consultation,* 17*th August* 1858, *paragraph* 47.

22. As Government had laid down the principle, when lately revising the assessment of other districts, that all land unsupplied with irrigation is to be classed as poonjah, the Board instructed the Collector to propose measures for rectifying the imperfections pointed out by him, adding that he was "to be guided by the fact, whether Government "supplies irrigation or not, instead of by the circumstance of whether these lands have been "regularly cultivated, or otherwise." The Board continued, "All unirrigated land should be "classed as poonjah, but this change does not necessarily imply that their assessment is to be "lowered, as some poonjah lands are more valuable than inferior classes of nunjah. Whether "their assessment requires modification must be ascertained by a comparison of their rates with "those of poonjah, and by a general enquiry into their value and into the proportion which the "cultivated portion of their area usually bears to the uncultivated."

Board to Collecter 17*th August* 1858.

23. On receiving these instructions Mr. Shubrick pointed out that from the great extent of the lands to be examined, his Cutcherry is unequal to the task, without assistance. In this opinion the Board concur, as the new police arrangements entail a considerable reduction of the Collector's establishment, and the Manawary lands consist of 98,563 cawnies assessed at Rupees 3,74,341. The Board would have been glad if the enquiry into the assessment of this extensive and important area could have been left to the Director of Revenue Settlements, but as the survey may not reach the Chingleput district for some years, they resolve to request sanction for the extra

servants whom the Collector wishes to employ, to enable him to proceed with this work. The additional establishment required for the purpose is as follows;—

			Rupees.
1 Gomashta at	Rupees 20	for six months... ...	120
1 „ at	„ 15	„	90
5 „ at	„ 10	„	300
			510

(A true Extract.)

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

No. 2. ORDER THEREON, 21st December 1859, No. 1733.

Paragraph 1. These proceedings of the Board of Revenue relate to the land assessment of the Chingleput district; but chiefly of the táluq of that name, on the nanja lands of which they propose some reduction of assessment. The Board also advocate slight changes on some other descriptions of land.

2. The first part of the proceedings is occupied with a short review of the steps taken in this district, in pursuance of the order of 10th July 1854 for relieving highly assessed land; the result of which was the abolition of second crop assessment where found on punja land, and the reduction of the high rates of the old garden land.

Board's Proceedings paragraph 6.

3. The Board then go on to speak of the Chingleput táluq; or rather of 146 villages of it surveyed and settled by Mr. Smalley about the year 1822, in which the assessment is stated to be higher than in other parts of the district. Mr. Smalley commenced the survey and settlement of the district, but he had completed only 146 villages when he was transferred to Nellore; the work was afterwards taken up by Mr. Viveash, and finally completed by Mr. Maclean. Mr. Smalley's settlement was fully approved at the time; and the settlements of Messrs. Viveash and Maclean were long objected to as too low; and it was contemplated to raise them to the scale of Mr. Smalley's by the addition of 11* per cent. This however was never actually done; and opinions having since changed as to the proper scale of assessments, the Board's present proposition is to lower those fixed by the latter officer, in order to bring them to an equality with the rest of the district.

* *Paragraph* 11.

4. That the villages in question are more highly assessed than other parts of the district appears to be stated by all the Collectors who have written on the subject; and it must be admitted therefore to be true. But it is difficult to find in the Board's paper any proof of *over* assessment. The only remark bearing on this point seems to be a passing allusion to the depressed state of the táluq, and the "comparative" difficulty with which its land revenue is collected. No facts are offered to prove the latter point, and backwardness to pay revenue is sometimes a mark of wealthy rather than of poor ryots. As a proof of the depressed state of the táluq the fact is quoted that the revenue has been stationary for many years; but other reasons for this fact, independently of high assessment, are stated by the Board themselves in paragraph 12. The large proportion of nanja land waste compared with the other táluqs is also referred to. But the extract given in paragraph 20 from the Collector's letter,† seems to indicate that this is owing in great part to Mr. Smalley's having classed as nanja much land not really capable of irrigation.

Paragraph 11.

† *Dated 6th April* 1858.

5. An examination of the rates of nanja assessment in the 146 villages, seems to the Government quite sufficient to disprove the supposition that the land is over assessed. It will be seen from the annexed statement B prepared in the Government office, that the mean assessment of the one crop land in cultivation is only Rupees 4-15 a káni, being Rupees 3-12 an acre. Even including two crop land the average is only Rupees 5-4 a káni, or 4 Rupees an acre. In North Arcot, after the reductions made, the present average nanja assessment on the cultivated land is Rupees 7-7-9 per káni, and in South Arcot it is Rupees 7-5-4;‡ and Chingleput has the advantage of greater nearness to the Madras market.

‡ *According to the returns for fusly* 1268.

6. Even allowing then that the villages in question are somewhat more highly assessed than other parts of the district, the Government are not of opinion that this circumstance alone can be regarded as good ground for reducing the assessment in them. And it must be added that whatever may have been the case ten years ago, there is no doubt that under the prices of the last few years, and which seem likely to continue without material reduction, no plea of

burdensomeness can possibly be made out in these villages. The increase of price has been many times 11 per cent.

7. But though no general reduction seems to be at all necessary, it may perhaps be proper to lower the highest rates, which are now materially above the highest of the reduced rates in the adjoining districts of North and South Arcot. The annexed statement A, also prepared in the Government office, shews the rates of assessment classified, as well as the total land and mean cultivation, during ten years. The highest rate of nanja assessment in North and South Arcot is respectively Rupees 10 and Rupees 11-14 a kani for a single crop. It appears to Government therefore that it may be expedient to lower the highest rates on something like the following scale.

All above 13 Rupees a káni to 11 Rupees.
All above 12 and under 13 to 10 Rupees.
All above 10½ and under 12 to 9 Rupees.
All above 9 and under 10½ to 8½ Rupees.

The two crop land to be dealt with on the same principle, allowing half the assessment of the first crop for that of the second. Thus all rates above 19½ Rupees would be reduced to 16½ Rupees; and so on. It is evident however from the statement A above referred to that on this land at all events the assessment does not press heavily, since only 7 per cent. of the land is waste on an average of ten years. The Board will report on this proposition; and if approving it in general, will state the detailed manner in which they would give it effect. If adopted in Mr. Smalley's villages, it should also be extended to the rest of the district.

8. No reduction is proposed by the Board on the punja* land; except in the case of a small piece of 1¼ káni, assessed at the very high rate of Rupees 18-6-5. This the Board properly propose to reduce in the mode already followed in North Arcot, to which district the village where it is found formerly belonged.

* *Paragraphs* 17 *and* 18.

Paragraph 19.

9. In the latter part of their proceedings, the Board advocate two measures of undeniable utility; viz. first; to transfer to punja at suitable rates of assessment, all land classed as nanja by Mr. Smalley but unprovided with irrigation; second; to transfer to punja also the description of land called mánavári nanja, i. e. land on which a coarse kind of rice is grown without irrigation.

10. The former of these measures is highly desirable, as a means of making land cultivable which now cannot be cultivated by reason of the high assessment; and the change may therefore be certainly counted on as likely to add to the revenue. The Government grant authority for giving effect to it.

11. The latter measure is one of justice. The land receives no water, and ought to be assessed as punja land. This principle has already been acted on in North Arcot. The extent and assessment of the land of this description are as in the margin; but unfortunately the Collector has not furnished the actual extent of cultivation. The assessment averages about 4 Rs. a káni, and the proposed change would probably reduce it one half. Assuming that 60,000 Rupees is annually received for the extent cultivated, the loss of revenue would be 30,000 Rupees; which might certainly be expected to be speedily much more than made good, by the cultivation of waste at the reduced assessment. Authority is granted for carrying out this measure also.

	Extent Kani.	*Assesst. Rupees.*
Shakal	17,147	72,636
Laik	9,212	37,696
Anadi	71,997	2,63,155
Porombok	207	854
Total...	98,563	3,74,341

12. The Board recommend a small additional establishment as in the margin, to cost in all Rupees 510, to aid the Collector in the detailed work necessary for making the changes advocated by them. Those now sanctioned are less extensive, and the extra help required will therefore be less; but the Government sanction the sum asked for, trusting to the Collector to avoid all needless expense. Besides the mere account work, much careful enquiry in the villages will be necessary in carrying into effect both the measures just sanctioned. It appears to the Government that this duty may properly be entrusted to an efficient Deputy Collector; and they will take an early opportunity to supply the place of Tiruvengadachári recently transferred to South Arcot.

	Rupees.
1 *Gumasta at Rupees* 20 *for six months*.....	120
1 *Do. at* 15 *for do*.....	90
5 *Do at* 10 *for do*.....	300
Total.....	510

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

A

Statement Showing the Nunja Ayacut average cultivation for 10 years and the remaining waste lands of the District of Chengleput.

Assessment per Cáni	Ayacut		Cultivation		Waste		Percentage of Land waste
	Extent	Assessment	Extent	Assessment	Extent	Assessment	
		Rs	C	Rs	C	Rs	
Single crop.							
Above 15 Rupees	77	1533	51	880	26	453	34
do — 14 upto 15 do	18	260	17	240	1	20	6
do 13 do 14 do	231	3112	93	1275	138	1837	60
do 12 do 13 do	287	3556	149	1864	138	1692	48
do 11 do 12 do	188	2189	112	1299	76	890	40
do 10 do 11 do	766	4975	344	3605	422	4370	55
do 9 do 10 do	545	5224	279	2660	266	2564	49
do 8 do 9 do	697	5922	453	3854	244	2068	35
do 7 do 8 do	1073	8776	609	4630	464	3546	43
do 6 do 7 do	1824	12961	948	6252	876	5809	48
do 5 do 6 do	2604	14338	1324	7287	1280	7051	49
do 4½ do 5 do	1304	6238	543	2586	761	3652	58
do 4 do 4½ do	660	2822	328	1403	332	1419	50
do 3½ do 4 do	2173	8441	615	2372	1558	6069	72
do 3 do 3½ do	2450	8151	760	2531	1690	5620	69
do 2½ do 3 do	2093	5649	369	1556	1524	4093	73
do 2 do 2½ do	906	2055	267	602	639	1453	71
do 1½ do 2 do	1766	3169	364	658	1402	2511	79
do 1 do 1½ do	574	741	134	175	440	566	77
Under 1 Rupee	209	183	22	21	187	162	89
Total	20445	104395	7981	45758	12464	55845	61
Double crop.							
above 23 Rupees	5	121	5	120	"	"	"
do 22 upto 23 do	4	96	4	96	"	"	"
do 21 upto 22 do	2	34	1	16	1	18	50
do 20 upto 21 do	30	629	26	543	4	86	13
do 19 upto 20 do	19	368	18	362	1	6	5
do 18 upto 19 do	40	753	34	635	6	118	15
do 17 upto 18 do	26	451	24	420	2	31	8
do 16 upto 17 do	61	990	52	838	9	152	15
do 15 upto 16 do	46	717	43	663	3	54	7
Carried over	233	4139	207	3693	26	465	

Continued to next page

B.

Assessment per Cáni	Ayacut		Cultivation		Waste		Per Centage of Land waste
	Cubicut	assessment	Cubicut	assessment	Cubicut	assessment	
Brought forward	233	Rs 4159	207	Rs 3693	26	Rs 485	
Above 14 up to 15 Rs	48	707	44	648	4	59	8
do 13 up to 14 do	97	1327	95	1296	2	31	2
do 12 up to 13 do	71	893	68	850	3	43	4
do 11 up to 12 do	47	538	43	494	4	44	9
do 10 up to 11 do	61	648	58	618	3	30	5
do 9 up to 10 do	43	412	42	400	1	12	1
do 8 up to 9 do	34	285	32	266	2	19	6
do 7 up to 8 do	5	34	5	34	"	"	"
do 6 up to 7 do	8	54	8	53	"	"	"
do 5 up to 6 do	6	30	4	26	1	4	17
Total	653	9087	606	8378	46	707	7

Average assessment per Kani on the whole Ayacut

Statement shewing the average rates of assessment per Kani and per acre in Mr Smalley's 146 Villages and in each of the other Talugs in Chengalpat.

Talooks.	Punsey		Nansey. Single crop		Nansey. Double crop		Total.	
	Rate per Kani	Rate per acre	Rate per Kani	Rate per Acre.	Rate per Kani	Rate per Acre.	Rate per Kani	Rate per acre.
1	2	3	4	5	6	7	8	9
	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P
Mr Smalley's 146 Villages	1 8 10	1 2 9	4 15 6	3 12 1	13 14 8	10 8 5	5 3 11	3 15 6.
Talugs								
Seidapet	1 11 1	1 4 6	3 14 4	2 15 2	12 13 11	9 4 2	4 " 3	3 " 7
Chengalpat	1 11 10	1 5 1	5 3 1	3 14 10	15 9 5	11 12 7	5 9 7	4 3 3
Peddapálliem								
Púnamalli	1 13 10	1 6 7	5 8 2	4 2 8	14 " 4	10 9 8	6 4 1	4 11 8
Tripporúr	1 6 "	1 " 8	3 11 1	2 12 8	10 12 2	8 2 2	3 13 8	2 14 8
Kánjevaram	1 8 5	1 2 6	4 11 8	3 9 3	15 5 11	11 10 "	5 8 11	4 3 3
Wayer	2 1 11	1 9 8	4 2 7	3 2 4	13 13 9	10 7 8	4 5 10	3 4 10
Manimungalam	1 11 7	1 4 10	4 13 7	3 10 8	14 2 4	10 11 2	5 8 "	4 2 7
Karungulli	2 5 4	1 12 3	4 7 "	3 5 8	13 2 1	9 14 11	4 9 6	3 7 7
Uttramallúr	2 " 5	1 8 6	5 2 9	3 14 1	13 1 "	9 14 1	5 10 "	4 4 1

A.

Statement showing the Nunja Ayacut average cultivation for 10 *years and the remaining waste lands in the district of Chingleput.*

Assessment per Kâni.	Ayacut.		Cultivation.		Waste.		Per centage of land waste.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Single crop.	C.	Rupees.	C.	Rupees.	C.	Rupees.	
Above 15 Rupees.....	77	1,333	51	880	26	453	34
Do. 14 up to 15 Rs.....	18	260	17	240	1	20	6
Do. 13 do. 14 do.....	231	3,112	93	1,275	138	1,837	60
Do. 12 do. 13 do.....	287	3,556	149	1,864	138	1,692	48
Do. 11 do. 12 do.....	188	2,189	112	1,299	76	890	40
Do. 10 do. 11 do.....	766	7,975	344	3,605	422	4,370	55
Do. 9 do. 10 do.....	545	5,224	279	2,660	266	2,564	49
Do. 8 do. 9 do.....	697	5,922	453	3,854	244	2,068	35
Do. 7 do. 8 do.....	1,073	8,176	609	4,630	464	3,546	43
Do. 6 do. 7 do.....	1,824	12,061	948	6,252	876	5,809	48
Do. 5 do. 6 do.....	2,604	14,338	1,324	7,287	1,280	7,051	49
Do. 4½ do. 5 do.....	1,304	6,228	543	2,586	761	3,652	58
Do. 4 do. 4½ do.....	660	2,822	328	1,403	332	1,419	50
Do. 3½ do. 4 do.....	2,173	8,441	615	2,372	1,558	6,069	72
Do. 3 do. 3½ do.....	2,450	8,151	760	2,531	1,690	5,620	69
Do. 2½ do. 3 do.....	2,093	5,649	569	1,556	1,524	4,093	73
Do. 2 do. 2½ do.....	906	2,055	267	602	639	1,453	71
Do. 1½ do. 2 do.....	1,766	3,169	364	658	1,402	2,511	79
Do. 1 do. 1½ do.....	574	741	134	175	440	565	77
Under 1 Rupee.....	209	183	22	21	187	162	89
Total...	20,445	1,01,595	7,981	45,750	12,464	55,845	61
Double crop.							
Above 23 Rupees.....	5	121	5	120	...	...	...
Do. 22 up to 23 Rs.....	4	96	4	96	...	...	...
Do. 21 up to 22 do.....	2	34	1	16	1	18	50
Do. 20 up to 21 do.....	30	629	26	543	4	86	13
Do. 19 up to 20 do.....	19	368	18	362	1	6	5
Do. 18 up to 19 do.....	40	753	34	635	6	118	15
Do. 17 up to 18 do.....	26	451	24	420	2	31	8
Do. 16 up to 17 do.....	61	990	52	838	9	152	15
Do. 15 up to 16 do.....	46	717	43	663	3	54	7
Do. 14 up to 15 do.....	48	707	44	648	4	59	8
Do. 13 up to 14 do.....	97	1,327	95	1,296	2	31	2
Do. 12 up to 13 do.....	71	893	68	850	3	43	4
Do. 11 up to 12 do.....	47	538	43	494	4	44	9
Do. 10 up to 11 do.....	61	648	58	618	3	30	5
Do. 9 up to 10 do.....	43	412	42	400	1	12	2
Do. 8 up to 9 do.....	34	285	32	266	2	19	6
Do. 7 up to 8 do.....	5	34	5	34	...	...	...
Do. 6 up to 7 do.....	8	54	8	53	...	...	...
Do. 5 up to 6 do.....	6	30	4	26	1	4	17
Total...	653	9,087	606	8,378	46	707	7

Exd. Wm. Thomas.

B.

Statement shewing the average rates of assessment per Káni and per acre in Mr. Smally's 146 villages and in each of the other táluqs in Chengalpat.

Táluqs.	Punsey.		Nansey.					
			Single crop.		Double crop.		Total.	
	Rate per káni.	Rate per acre.	Rate per káni.	Rate per acre.	Rate per káni.	Rate per acre.	Rate per káni.	Rate per acre.
1	2	3	4	5	6	7	8	9
	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P	Rs. A P
Mr. Smally's 146 villages...	1 8 10	1 2 9	4 15 6	3 12 1	13 14 8	10 8 5	5 3 11	3 15 6
Táluqs..								
Seidapet...	1 11 1	1 4 6	3 14 4	2 15 2	12 13 11	9 4 2	4 0 3	3 0 7
Chengalpat.....	1 11 10	1 5 1	5 3 1	3 14 10	15 9 5	11 12 7	5 9 7	4 3 3
Peddapálliem.....								
Púnamalli...	1 13 10	1 6 7	5 8 2	4 2 8	14 0 4	10 9 8	6 4 1	4 11 8
Tripporúr...	1 6 0	1 0 8	3 11 1	2 12 8	10 12 2	8 2 2	3 13 8	2 14 8
Kánjevaram...	1 8 5	1 2 6	4 11 8	3 9 3	15 5 11	11 10 0	5 8 11	4 3 3
Náyer...	2 1 11	1 9 8	4 2 7	3 2 4	13 13 9	10 7 8	4 5 10	3 4 10
Manimungalam...	1 11 7	1 4 10	4 13 7	3 10 8	14 2 4	10 11 2	5 8 0	4 2 7
Karunguli...	2 5 4	1 12 3	4 7 0	3 5 8	13 2 1	9 14 11	4 9 6	3 7 7
Utramallúr...	2 0 5	1 8 6	5 2 9	3 14 1	13 1 0	9 14 1	5 10 0	4 4 1

Ed. Wm. Thomas.

Memorandum

These proceedings of the Board of Revenue relate to the land assessment of the Chingleput District but chiefly of the taluq of Chatrama, on the punjah lands of which they propose some reduction. They also advocate slight changes on other descriptions of land.

The first part of the proceedings is occupied with a short review of the steps taken in this District in pursuance of the order of 10th July 1854 for relieving highly assessed land, the result of which was the abolition of second crop assessment where found on Punjah land, & the reduction of the high rates of the old garden land -

Para 6

I concur in the view taken in this Memorandum.

W Munro

Cyndic 30 Nov 1859.

The Secretary's proposals seem to be judicious

W Elliot

W Ellis

3 - The Board then go on to speak of the Chingleput Talug, or rather of 146 villages of it surveyed and settled by Mr. Smalley about the year 1822, in which the assessment is stated to be higher than in other parts of the District. Mr. Smalley commenced the survey and settlement of the District; but he had completed only 146 villages when he was transferred to Nellore; the work was afterwards taken up by Mr. Viveash, & finally completed by Mr. Maclean - - - Mr. Smalley's settlement was fully approved at the time; and the settlements of Messrs. Viveash and Maclean were long objected to as too low; & it was proposed to raise them to the scale of Mr Smalley's by the addition of 11 per cent - But this was never actually done - Now, however, opinions are altered; and the Board's present proposition is to lower the assessments made by the latter officer, in order

× Para 11

order to bring them down to the level of the rest of the District.

4 That the villages in question are more highly assessed than other parts of the District appears to be stated by all the Collectors who have written on the subject; and may be admitted therefore to be the fact - But it is difficult to find in the Board's Paper any proof of over assessment - The only remark bearing on this point seems to be a passing allusion to the depressed state of the - Talug, and the "comparative" difficulty with which its land revenue is - collected - No facts are offered to prove the latter point; and backwardness to pay revenue is sometimes

Para 11

sometimes a mark of
wealthy rather than
of poor ryots - As a
proof of the depressed
state of the Taluq -
the fact is quoted that
the revenue has been
stationary for many
years; but at the rea-
sons for this inde-
pendently of high
assessment, are sta-
ted by the Board -
themselves

in para 12- the
large proportion of -
Nunjah land waste com-
pared with the other
Talugs is also referred to -
But the extract given
in para 20 from a letter
from Mr Shubrick, -
seems to indicate that
this is owing in great part
to Mr Smalley's having
classed as Nunjah much
land not really capable
of irrigation -

5 An examination of the
rates of Nunjah assessment
in the 46 villages seems to me
quite sufficient to disprove the
supposition that the land is
over assessed - The mean assess-
ment of the one crop land in
cultivation is only Rs 4-15- a kani
being Rs 3-12 an acre - Even in-
cluding two crop land the

See Statt B

average is only Rs 5-4 a Kani or 4 Rupees an acre. In North Arcot, after the reductions made, the present average Nunjah assessment on the cultivated land is Rs 7-7-9 per Kani & in South arcot it is 7-5-4[x]. Indeed Chingleput is notoriously a highly assessed District: while it has the advantage of nearness to the Madras market. and even allowing that the villages in question are some what more highly assessed than other parts of the District, I cannot think that this circumstance alone can be regarded as good ground for reducing the assessment in them.

[x] according to the Returns for Fasly 1268

6 The application comes up also at a peculiarly unsuitable time

times; for whatever may have been the case ten years ago, there is no doubt that under the prices of the last few years, and which seem likely to continue without great reduction, no plea of burdensomeness can possibly be made out in these villages. The increase of price has been many times 11 per cent.

7 But though no general reduction seems to be at all necessary it may be proper to lower the highest rates; they being now materially above the highest of the reduced rates in the adjoining Districts of North and South Arcot. The enclosed Statement A shews the rates of assessment classified, as well as the total land, & mean cultivation during ten years. The highest rate of munjah assessment in North Arcot is 10 Rs a Kani for a single crop. I would propose to reduce the highest rates in the Statement something after the following

The highest in South Arcot is Rs. 11-14.

following fashion -

all above 13 Rs a Kani to 11 Rs

all above 12 & under 12 to 10 "

all above 10½ & under 11 to 9 "

all above 9 & under 10½ to 8½ "

The two crop land might be reduced on the same principle, allowing half the assessment of the first crop for that of the second. Thus all rates above 18 Rupees would be reduced to 15 Rupees; and so on. It is evident however that on this land at all events the assessment does not press heavily, since only 7 per cent of the land is waste on an average of ten years.

If reductions of the nature here proposed are made in Mr. Smalley's villages, they should be extended also to the other Talugs

8. No reduction is proposed by the Board on the Punjah land; except in the case of a small piece of 1½ Kani, assessed at the very high rate

x Para 17 & 18.

of Rupees 18-6-5. Thus the Board properly propose to reduce in the mode already followed in North Arcot, to which District the village where it is found formerly belonged.

9 In the latter part of their Proceedings the Board advocate two measures of undeniable utility; viz. first, to transfer to punjah at suitable rates of assessment all land classed as punjah by Mr. Smalley, but unprovided with irrigation; second, to transfer to punjah also the description of land called mana vari punjah, i.e. land on which a coarse kind of rice is grown, without irrigation.

10 The former of these measures is highly desirable, as a means of making some more land cultivable, which now cannot be cultivated by reason of the high assessment; it may therefore be certainly counted on to add to the Revenue.

11 The latter measure is one of justice

justice. The land receives no water, and ought to be assessed as punjah land. This principle has already been acted on in North Arcot. The extent and assessment of the land of this description are as in the margin, but unfortu= nately the Collector has not furnish= ed the actual extent of cultivation. The assessment averages about 4 Rs a Kani, the proposed change would probably reduce it one half=. Assuming that 60,000 Rs is annually received for the extent cultivated, the loss of Revenue would be 30,000 Rs; which might certainly be expected to be speedily much more than made good, as by the cultivation of waste at the reduced assessment.

	Extent. Kani	a/c per Rupees
Shakal	17147	72,636
Lank=	9212	37,696
Anade=	71.997	263,155
Porambok	207	854
Total	98,563	374341

12 The Board recommend a small additional establish= ment to cost in all Rs 510, to aid the Collector in the detailed work necessary for making this change; and such help is probably necessary. But besides the mere account work much careful enquiry in the villa=ges will be necessary in carrying into effect both the measures just treated of; this might properly be entrusted to an efficient Deputy Collector, but one must be sent to the District for the purpose, if Tiruvengada Chari is to go to South Arcot, as there is no other competent man now belonging to it

[signature]

Rev. Depart.

No. 1733.

Proceedings of the Madras Government
Under date the 21st December 1839.

Read the following
Proceedings of the Board
of Revenue.

Submitting with the Board's observations correspondence from the Collr of Chingleput reporting on the reduction of assessment in that District.

(Here enter 22d August 1839 No. 3309)

P. 1. These Proceedings of the Board of Revenue relate to the land assessment of the Chingleput District chiefly of the taluq of that name, on the manja lands of which they propose some reduction of assessment. The Board also advocate slight changes on some other descriptions of land.

2 The first part of the Proceedings is occupied with a short review of the steps

steps taken in this Dis-
trict in pursuance of
the order of 10th July 1854 for
relieving highly assessed
land; the result of which
was the abolition of second
crop assessment where
found on Punja land,
and the reduction of the
high rates of the old
garden land.

Board's Proceedings
para 6

3 The Board then go on
to speak of the Chingle.
put taluq. or rather of
146 villages of it surveyed
and settled by Mr. Smalley
about the year 1822; in
which the assessment
is stated to be higher than
in other parts of the Dist.
Mr. Smalley commenced the survey &
settlement of the District; but he had
completed only 146 villages
when he was transferred
to Kellare, the work was
afterwards

afterwards taken up by
Mr. Vincash, and final-
ly completed by
Mr. Maclean. Mr. Smalley's
settlement was fully
approved at the time;
and the settlements of
Messrs. Vincash & Maclean
were long objected to as
too low; and it was contemplated
to raise them to the scale
of Mr. Smalley's by the
addition of 11 × per cent.
This however was never ac-
tually done; and
opinions have since changed
as to the proper scale of assessments,
and the Board's present
proposition is to lower
those fixed
by the latter Officer.
in order to bring them
to an equality with
the rest of the Dis-
trict.

× Para 11

That

4 That the villages in question are more highly assessed than other parts of the District appears to be stated by all the Collectors who have written on the subject; and it must be admitted therefore to be true. ~~therefore object to admit it to be the fact~~. But it is difficult to find in the Board's paper any proof of over assessment. The only remark bearing on this point seems to be a passing allusion to

Para 11

to the depressed state of the taluq, and the "comparative" difficulty with which its land revenue is collected. No facts are offered to prove the latter point, and backwardness to pay revenue is sometimes a mark of wealthy rather than of poor ryots. As to proof

proof of the
depressed state of
the táluq the fact
is quoted that
the revenue has
been stationary
for many years;
but other rea-
sons for this fact,
independently of
high assessment,
are stated by
the Board
themselves

dated 6 April 1858.

themselves in para 12.
The large proportion
of Nanja land waste
compared with the
other táluqs is also
referred to. But the
extract given in para
20 from the Collector's
letter, seems to indi-
cate that this is
owing in great part
to Mr. Smalley's having
classed as nanja
much land not
really capable of
irrigation.

5 An examina-
tion of the rates
of Nanja assessment

in

in the 46 villages seems to the Govern-
ment quite sufficient to disprove the
supposition that the land is over assessed.
It will be seen from the annexed
Statement B prepared in the Govt. Office that
the mean assessment of the one crop land
in cultivation is only Rs 4-15 a Kani, being
Rs 3-12 an acre. Even in-
cluding two crop land the average is only Rs 5-4
a Kani or 4 Rs an acre.
In North Arcot, after the reductions made, the present

* according to the Returns for July 1868.

present average Nanja
assessment on the culti-
vated land is Rs 7-7-9
per Kani & in South
Arcot it is Rs 7-5 4/5 x. In
and
~~deed~~ Chingleput has
~~always been considered~~
~~to be, on the whole, a~~
~~lightly assessed District,~~
~~while it has~~ the ad-
vantage of greater nearness to
the Madras market.
6- Even allowing then that the villa-
ges in question are some-
what more highly assessed
than other parts of the Dist.
the Govt are not of opinion that
this circumstance alone can be
regarded as good ground for reduc-
ing the assessment in them.
And it ~~must be added that~~
~~the application cannot~~
~~at also at a peculiarly un-~~
~~suitable time, for~~, whatever
may have been the case ten years
ago, there is no doubt that under
the prices of the last few years,
and which seem likely to continue
without

without ~~material~~ reduction,
no plea of hardship can possibly be made out in these villages. The increase of price has been many times 11 per cent.

7. But though no general reduction seems to be at all necessary, it may perhaps be proper to lower the highest rates, which are now materially above the highest of the reduced rates in the adjoining Districts of North & South Arcot. The annexed Statement A also prepared in the Govt Office shews the rates of assessment classified, as well as the total land, and mean cultivation during ten years. The highest rate of Nunja assessment in North & South arcot is respectively Rs 10 & Rs 11-14 a Kani for a single crop. ~~The Govt resolve therefore to reduce the highest rates in the Statement on the following scale.~~ It appears to Govt therefore that it may be expedient to lower the highest rates on some thing like the following scale.

All above 13 Rs a Kani to 11 Rs
all above 12 & under 13 to 10 Rs
All above 10½ & under 12 to 9 Rs
All above 9 & under 10½ to 8½ Rs

They

~~They further resolve to reduce~~ The two crop land to be dealt with on the same principle, allowing half the assessment of the first crop for that of the second. Thus all rates above 9½ Rupees would be reduced to 8½ Rupees, and so on. It is evident however from the Statement A above referred to that on this land at all events the assessment does not press heavily, since only 7 per cent of the land is waste on an average of ten years. The report on this proposition Board will ~~authorise the~~ and if approving of in general, will state the detailed manner in which they would give effect. If adopted in Mr Swalley's ~~Circle~~ villages it should also be extended to the rest of the District.

Paras 17 & 18

8. No reduction is proposed by the Board on the Punjai land, except in the case of a small price of 1¾ Kani, assessed at the very

very high rate of Rupees 18-6-6. This the Board properly proposes to reduce in the mode already followed in North Arcot, to which District the village where it is found formerly belonged.

Para 19

9 In the latter part of their Proceedings, the Board advocate two measures of undeniable utility viz. first, to transfer to Punja at suitable rates of assessment all land classed as Kanja by Mr. Smalley but improvided with irrigation; second, to transfer to Punja also the description of land called Manavári Kanja, V. P. land on which a coarse kind of rice is grown without irrigation.

10 The former of these measures is highly desirable, as a means of rendering land cultivable, which now cannot be cultivated by reason of the high assessment; and the change may therefore be certainly counted on to add to the Revenue. The Government grant authority for giving effect to it.

11 The latter measure is one of justice. The land receives no water, and ought to be assessed as Punja land. This principle has already been acted on in North Arcot. The extent and assessment of the land of this description

	Extent Kanis	Assessment Rupees
Shalkad	17,147	72,636
Saik	9213	37,696
Anadi	71,997	263,155
Poramboke	207	854
Total	98,563	374,341

areas in the margin; but unfortunately the Collector has not furnished the actual extent of cultivation. The assessment averages about 4 Rs a Kani, the proposed change would probably reduce it one half. Assuming that 50,000 Rupees is annually received for the extent cultivated, the loss of Revenue in would be 30,000 Rs., which might certainly be expected to

to

to be specially much more than made good, by the cultivation of waste at the reduced assessment. Authority is ~~accordingly~~ granted for carrying out this measure also.

12 The Board recommend a small additional establishment as per margin to cost in all Rs. 510, to aid the Collector in the detailed work necessary for making the ~~advocated & them. Those~~ changes ~~and sanctioning~~ now sanctioned are less extensive ~~that such help is needed~~ and the extra help required will therefore be less; but the Govt sanction ~~to pass to be charged against Postage~~ the sum asked for, ~~Applying to the Superintendent and to the Board~~ Collector to avoid all needless expense. Besides the mere account work, much careful enquiry in the villages will be necessary in carrying into effect both the measures just sanctioned. It appears to the Government that this duty ~~ought~~ may properly be entrusted to an efficient Deputy Collector, and they will

		Rs.
1	Gumasta @ Rs 20 per Six months	120
1	Do. @ - 15 per do	90
5	Do. @ - 10 per do	300
	Total.	510

will take an early opportunity to supply the place of Tiruvengadachari recently transferred to South Arcot.

6 Copies to the Board of Revenue
a Asst. Genl. &
Civil Auditor &

Desp. 22 Oct. with 2 Stats.

22-8-06

Revenue 1859 Departt.

Pro- of Govt. 31st December

No. 1733

Pro- of the Madras Govt.

Dd 21st Decr/59

With Statement A. & B.

From B. of Rev. Dd 8
Novr/59 & R 2699.

Pro- of the Bd of Rev. Dd 28th May
& A 1250

No. 142

Passing orders on the Board's
Proceedings relating to the land
assessment of the Chingleput
District.