

Revenue Department

No 275-

Dated 5-3-1889

275-110

Fort Saint George, Revenue Consultation of 8th March 1859.

No. 27. Read the following letter from G. N. TAYLOR, Esq., Inám Commissioner for the Madras Presidency; to the Secretary to Government, Revenue Department, Fort St. George; dated Bombay 22d February 1859.

SIR,

I have the honor to forward for the consideration of the Right Honorable the Governor in Council, a Memorandum which I have drawn up, after personal communication with the authorities of Bombay, describing the general principles of the measures which are proposed for adoption in regard to the future treatment of alienated lands in that Presidency, and suggesting how these principles might be applied to the settlement of the Inám tenures in Madras.

2. The main feature of the plan is the substitution of a summary settlement, instead of a formal enquiry into titles, by the imposition of a quit rent upon all Inám lands at the uniform rate of 25 per cent. of the full assessment, and the exaction of a Nuzzerana, or succession duty, upon every transfer of an alienated estate.

3. The details of the plan are still under the consideration of the Bombay Government, but I am authorized to state that its general principles are those which I now communicate, and that no time will be lost in placing the Government of Madras in possession of the result of the present deliberation.

4. The abstract which accompanies my Memorandum, drawn up after personal conferences with the Members of Government, and the various authorities, having been placed in the hands of the Secretary to Government, was returned to me as it now stands, with the intimation that it represented correctly the proposed scheme of the Bombay Government.

5. The object of my mission to Bombay being accomplished, I propose to return to Madras by land via Poona, Sattara, Belgaum and Bellary, and leave the Presidency on the 25th Instant. I expect to reach Belgaum on the 3rd March, and Bellary on the 6th, hoping to arrive at Madras between the 10th and 15th.

Memorandum by G. N. TAYLOR, Esq., Inám Commissioner for the Madras Presidency; dated Bombay 22d February 1859.

Although in their Despatch, dated 1st September 1858, appointing an Inám Commission for the Madras Presidency, the late Court of Directors appear to contemplate a formal judicial enquiry into titles to all rent free tenures; the very liberal views which they have recorded as the basis of the Rules upon which the investigation should be conducted, indicate a desire that the proceedings relating to all classes of Ináms should be as simple and indulgent as possible.

2. Fully sensible of the vexatious nature of the enquiry to all parties concerned, however mildly it may be conducted, they go so far as to declare (para. 12) that abstract justice must give place to popular feelings and prejudices in regard to the resumption of an Inám; and they proceed to state (para. 13) what, in their opinion, should be the treatment of exempted lands held either with and without grant, providing for the greatest indulgence in every case, even towards present holders of fraudulent acquisitions; placing length of possession on an equal footing with tenure upon valid hereditary grants, and directing that immediate resumption be resorted to only in the case of absolute encroachment and abandoned lands.

3. From this liberal exposition of the principles upon which the enquiry is to proceed, the step is short to a declaration that lands of every description found at the present moment to be enjoyed exempt from assessment shall, without a formal enquiry into titles, be confirmed to the holders under certain conditions.

4. These conditions are in fact set forth in para. 18 of the Despatch where the late Honorable Court suggest the revival of a Nuzzerana, or succession duty, but in the shape of a quit rent to be imposed on every rent free holding confirmed to the incumbent which would henceforward partake of the nature of private property transferable at pleasure and subject only to the continuance of the tax at the fixed rate.

5. If the principle be generally admitted that all classes of the people ought to share the burthen of taxation, then the interests of the payers of land revenue, as remarked by the Court, no less than the exigencies of the State require that Inámdárs should no longer be exempted from contribution to the Finances of the country.

6. The imposition of a light tax upon landed property in the present circumstances of India seems the most legitimate and feasible method of adding to the public resources. The compensation to the holders of hitherto exempted lands will be found in the absolute right of property, not at present enjoyed, which will be conferred upon them; and in the future absence of all enquiry and interference on the part of the officers of Government, as well as of all rules and conditions by which their tenure has hitherto been restricted.

7. The rate of tax, or quit rent, to be imposed on the various classes of Inám may be reserved for future consideration. The safest plan will probably be to make the charge uniform and it should not perhaps exceed in any case one-fourth of the ordinary land assessment as recently revised in various Districts of the Presidency, or as fixed at the survey.

8. If the tax is to be of universal application, a quit rent will be payable by those whose claims have already been investigated, and their titles confirmed by Collectors without special reference to Government under the rules of 1848. It may be a question whether the same or a lower rate of assessment shall be demanded from such persons.

9. Those grants which have been continued after formal enquiry with the express sanction of the Governor in Council should be exempt from the charge of quit rent so long as the land continues to be held in the terms of the original decision. Where it passes by sale, transfer or otherwise out of the family to which the succession may have been limited it should be assessed with quit rent like other alienated land. It is also to be understood that the proposed measure would not extend to those estates which are already charged with Peishcush, Cuttoo-bady or assessment in any other form.

10. It will also be for consideration whether any and what distinction is to be made between hereditary tenures and personal grants. Uniformity is desirable, because to make any distinction will be to open a door for minute enquiry which it is the object of a summary settlement to avert, and to afford the opportunity for extortion and fraud. The prescriptive right of long enjoyment being admitted, Ináms which, though originally of a personal character and given for life only, have been allowed to continue in possession of the heirs of original grantees, or which have passed to strangers by transfer or sale should be treated as hereditary grants.

11. The late Court of Directors proposed that all rent free holdings confirmed to the incumbents should be charged. By the summary settlement now contemplated all Ináms would be confirmed and consequently all would be taxed; an exception being made in favor of those only the hereditary tenure of which has already been confirmed by Government after regular enquiry. (See para. 9 above).

12. But in addition to the partial assessment of all alienated lands it is proposed to levy also a succession duty. This duty would be payable on every transfer of the land and fresh entry in the Public accounts, and the rate would be fixed with reference to the degree of consanguinity as by the English succession and Legacy Acts.

13. Discussion will probably decide what these rates should be. It is important that they should be uniform in both Presidencies so far as circumstances will permit, and it may perhaps be found both desirable and practicable to extend the measure to all holders of real property throughout the country. Hereditary holders of Inám, already confirmed in possession after formal enquiry by competent authority or by order of Government, will be subject to this tax in common with all others whose claims have not been investigated.

Note.—When the value of the succession does not exceed a certain given sum, exemption from the duty might be allowed.

Note.—The duties on successions payable in England according to degree of relationship to the "predecessor" or testator are,

By lineal issue or lineal ancestor. } One per cent.
Brother or sister or descendants of do. } Three per cent.
Brother or sister of parents, or the descendants of do. } Five per cent.

Grandfather's & Grandmother's brothers or sisters and their descendants. } Six per cent.
Other Collateral heirs or strangers. } Ten per cent.

14. It is considered that the scale of succession duty might be fixed as follows:

Widows and legitimate sons.—To pay a sum equal to (1) one year's full assessment of the land.

Adopted sons.—Ditto.—ditto.
Collateral heirs.—(2) two years'—do.
Strangers.—(3) three years'—do.
For every sale or transfer the fine will be—(3) years'—do.

For each adoption of a member of the family.—(1) one year's—do.

Of a stranger.—(2) two years'—do.
It is a question whether or not a succession duty should be demanded from widows.

* Note.—By the Bombay Regulation XVII. of 1827, Government reserved to itself the right of assessing to the public revenue all lands under whatever title they may be held, whenever and so long as the exigencies of the State may render such assessment necessary.

15. An enactment will, it is apprehended, be necessary to legalize both the imposition of a quit rent upon Inám lands and the levy of a succession duty: for it may be doubted whether existing Regulations give Government the necessary power.*

16. Provision must be made in the Act for general Registration. No transfer should be recognized until it has been entered in the Government Register. No suits and claims regarding alienated land to be adjudicated in the Civil Court without production of an authenticated extract from such Register. Collectors should be bound to register the name of any applicant to succession on payment of fine and production of the authority of the recognized holder. In addition to the right of property hereafter to be conferred, and as a further compensation to Inámdárs, alienated lands might also be exempted by enactment from all process of the Courts on account of actions for debt. This provision would probably at once ensure the popularity of the measure.

17. All holders of exempted lands should be required by Proclamation or notice to register them in the office of the Commissioner within a prescribed period. Penalties for non-registry should be enforced. All recorded Ináms would be classified according to tenures, compared with existing lists and entries in the public accounts, and all necessary particulars ascertained. This will be followed by an accurate measurement of the land as the survey proceeds. The matter would have been greatly simplified had the survey, as in Bombay, preceded the registration, but as this is not the case provision must be made for the subsequent measurement of the lands, and the adjustment of the demand accordingly. In the meantime quit rent at 25 per cent. might be charged with reference to existing rates.

18. With the adoption of the summary measures above proposed the necessity for an enquiry into titles ceases. A formal and protracted enquiry, indeed, the issue of which must in the vast majority of cases be favorable to the holders, can serve no useful purpose. It would probably excite universal distrust and dissatisfaction, and would inevitably, and notwithstanding all precautions, enrich a host of native officials at the expense of the Inámdárs. In this view I am supported by the opinion of the officers employed to conduct the Inám enquiries in Bombay, whose experience may be referred to in confirmation of the evil effect above described both as regards the mass of the people and the servants of Government.

* NOTE.—The number of cases decided in a year is little above 1,000, and the number remaining for decision is 92,500. The returns are as follows—taken from Captain Cowper's Progress Report of 30th April 1858.

Total number of Decisions passed... 9,308			
Particulars.			
	Total claims.	Number decided.	Number remaining for decision.
Villages.....	1,687	414	1,273
Umuls.....	2,469	77	2,386
Estates.....	98,158	9,317	88,841
	1,02,308	9,808	92,500

† NOTE.—Alienation Establishment in the Bombay Presidency.

No.	Europeans.	Monthly Salary.
1	Revenue Commissioner for alienations..	2,377 12 5
2	Inám Commissioners.....	2,344 7 1
2	Assistant Inám Commissioners.....	1,444 7 0
2	On special duty in Guzerat.....	2,044 7 0
	Indo Britains.	
2	Assistant Inám Commissioners.....	1,222 3 6
3	Sub-Assistant do.....	700 0 0
2	On special duty in Guzerat.....	700 0 0
	Natives.	
1	Assistant Inám Commissioner.....	461 1 9
6	Sub-Assistant do.....	1,300 0 0
4	Special duty in Guzerat.....	1,101 1 9
43	Clerks.....	1,291 0 0
304	Carpoons including stamper, &c.....	3,027 0 0
108	Peons including Naiques, &c.....	580 0 0
480		
	Total.....	18,593 8 6
		12
	Annually...	2,23,122 6 0

20. A summary enquiry moreover is in conformity with the spirit of the late Court's instructions. In their recent Despatch to the Madras Government after giving expression to the

19. Some idea, too, may be formed, from the experience already gained in Bombay, of the length of time* that would be occupied by a formal enquiry into titles throughout the Presidency of Madras; of the vast establishment† that would be required to collect and record information and Kyfeeuts, and of the amount of work that would devolve, not only on the Commission but also upon the Government, in disposing of references and reviewing cases of appeal. The latter point is one of great importance, and it seems probable that the late Court of Directors overlooked the necessary consequences of directing the Governor in Council to be the tribunal for ultimate decision in all cases. It is understood that a very considerable proportion of the business in the Revenue Department of the Government office in Bombay is connected with alienation enquiries, and that so greatly is the work on the increase that the present system could not be continued without serious inconvenience and prejudice to other matters of more importance.

Fort Saint George, Revenue Consultation of 8th March 1859.

liberal views above adverted to, they state (para. 22), "It must be borne in mind that the blame of the neglect to settle this matter earlier rests not with the Inámdárs but with our administration, and although more revenue may be given up (by following the lenient course indicated in the despatch), yet some expense will be saved by the simpler character of the enquiry." And again in a Despatch to the Bombay Government in the Political Department dated 24th February 1847, they state as follows: "We think it a more judicious mode of dealing with these alienated lands (referring to the Kolhapoor Surinjams) to annex reasonable conditions to their retention, rather than to institute a tedious and vexatious scrutiny into the origin of the tenure, or as to the conditions which were imposed or implied by the original grants. It is not always conformable with our mode of administration to require the performance of these specific conditions, but we have a perfect right to impose instead of them other obligations suitable to our policy." The present proposition seems to be in consonance with these views; it is simply recommended that the above principles be applied to all alienated lands.

21. The summary settlement which is now advocated would tend, in the words of the Honorable Court, "to simplify the Revenue administration." It would not offend the prejudices of the people, to whom the idea of resumption is hateful in the extreme, it would avert all passive resistance, and relieve the Inám Commission of the difficulties and the odium, which, under any circumstances, must attend an enquiry into title, while at the same time it would effect a speedy settlement of the claims of all holders of alienated lands, and bring in at once a considerable permanent increase to the revenues of the State.

22. Religious endowments, the treatment of which is provided for by Regulation, must, it is believed, be excluded from this arrangement; and village service Ináms cannot in the first instance at all events be included in the same category as Ináms of a general character now subject to report. They will all be recorded however and might be confirmed in the terms specified in para. 27 of the Court's Despatch. Encroachments of course being assessed to the Revenue.

23. The annual assessment of the Ináms in the Presidency of Madras upon which the proposed quit rent could be at once charged amounts, so far as can be ascertained from the Returns heretofore furnished, to about 50 lacs, and supposing the uniform rate of 25 per cent. to be determined upon, the increase to the Revenues from this source will be $12\frac{1}{2}$ lacs a year. It is probable that this amount would be gradually increased at least to 15 lacs by value of encroachments recovered, and by the collection of succession duty on all alienated land and real property. But

* *Note.*—Also lands held for life or for two or more lives which will not be interfered with.

24. It is certain that whether a summary enquiry without the general levy of quit rent, or a more formal investigation into titles, be instituted under the liberal orders of the late Honorable Court, the returns to the State will be comparatively insignificant. The only real difficulty in the way of the introduction of the proposed measure into the Madras Presidency seems to be the absence of a Revenue Survey. But to wait until that operation is completed will be to postpone the question for an indefinite period.

25. When the plan proposed for the Presidency of Bombay is officially communicated in detail, the expediency of its adoption in Madras can be considered and determined. Meanwhile, it will perhaps be premature to apply for any legislative enactment such as is contemplated in the Government review of the Honorable Court's Despatch, and the Inám Department may be well employed in relieving the Board of Revenue and the Government of the work connected with alienations which now devolves upon them, and in collating from each District and arranging the information described in para. 17.

Ext. Mins. Cons. 16th Nov. 1858.

ABSTRACT.

General principles of Plan proposed.

1. A summary settlement of all claims to alienated land by providing for its partial assessment, i. e. to confirm it to present holders on payment of a certain annual quit rent and Nuzzerana as noticed below.

My dear Bourdillon.

In the note L-pan
15 of 18 memoranda
I ought to have said
"by W Bainsby Ref: XVII
of 1827" &c instead of
"by XXI of 1808" which
contains in such cases.
With your kindly regards
Rathfriland made in
Rathfriland copies - L

the Govt. however
reserves to itself the
proprietary rights
lands of every descrip-
tion. A right of alienation
alienable lands &
the public domain is
of course understood
in principle to
be XXXI of 1802.

4.
The same envelope
has that a copy
of Dykes two reports
on the Hudson &
Kesteven Deltas - with
the review of Mr. B.
Govt. is sent to
me when the whole
is printed together, as

I have not yet
heard of
any more of
the

Swedish
the
21st March

to the
the
the

5.

Fort Saint George, Revenue Consultation of 8th March 1859.

2. Land, the title to which has been already confirmed by Government or by competent authority after formal enquiry, to be exempt from the charge of quit rent, so long as it continues to be held in the terms of the original decision. This may or may not have limited the succession to a particular family.
3. A quit rent to be imposed on all other alienated land, held on grants of a personal character and the titles to which have not been formally adjudicated.
4. Lands assessed under former decisions now in force, will not be interfered with, nor will lands held for life, or for two or more lives.
5. The rate of quit rent to be uniformly one fourth of the Survey assessment of the land. But an option to be given to the holder of paying a rate slightly, say one fourth, higher than the Survey rate, to secure a permanent tax unalterable, whatever rates may be imposed on a revision of assessment.
6. Encroachments to be charged with the full assessment, but confirmed to the incumbents as part of his alienated land.
7. Endowments specifically granted for religious and charitable Institutions, and, bonâ fide held as such, to be exempted from the charge.
8. Village service Inâms to be likewise excluded from the arrangement.
9. Encroachment in the case of endowments and service lands would be treated as in para. 6.
10. This partial assessment of alienated lands to be revised with the General Survey of the whole District, but proportion to remain unaltered. An immutable rate to be offered, as stated in para. 5.
11. Holders of alienated lands will henceforward possess an unrestricted right of property in them.
12. But a succession duty (Nuzzerana) will be charged on every transfer and fresh entry in the public accounts.
13. The scale of charge will be fixed with reference to the degrees of consanguinity.
 1. Widows and sons will pay on succession one year's full assessment of the land.
 2. Collateral heirs—2 years' do.
 3. Adoptions will pay 2 years'—do.—and an adopted son 1 year's—do. on succession.
 4. Sales and transfers of every description—3 years' do.
14. No transaction of the kind specified in Clause 4 will be recognized in the absence of registry and payment of prescribed fee.
15. The succession duty will be of general application to all holders of alienated land, except temple lands. Adjudicated titles will pay Nuzzerana and in return be allowed the benefits of transfer.
16. All alienated land subject to the above conditions will be exempted from liability to attachment or sale by Civil Courts on account of actions for debt. This is strongly urged as a boon to the holders which will make the quit rent popular.
17. Emoluments of the hereditary District officers to be reduced one-half; service to be dispensed with, and the remaining half to be enjoyed by them on the same tenures as other alienated lands.
18. Rules for cash allowances to be simplified.

BOMBAY,
22d February 1859. }

(Signed) G. N. TAYLOR,
*Inâm Commissioner of
the Madras Presidency.*

No. 28.

ORDER THEREON, No. 275; dated 5th March 1859.

Ordered to lie over for future consideration.

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

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9-2/90

Revenue 1859
Dobson's willow.

From the Chancery Com-
missioner for the
Charles Frederick.

Noted 22nd February
Dobson's willow 1859.
2 back.

954-70

In forwarding certain
documents and intimating
that the professor to
return to the same between
the 10th & 15th January.

954-70: 5th March 59
With an order &

Noted 22nd Feb.
Dobson's willow 1859.

After the case for
further consideration.

954-70