Revenue Department

N° 412

Dated 26 — 3 — 1857

No. 46. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government, R. D. dated 19th March 1859, No. 956.

SIR,

1. I am directed by the Board of Revenue to acknowledge the receipt of Extract Minutes of Consultation dated 24th December 1858, calling for a concise account of the result of the temporary Revisions of Assessment which have been made in some districts of this Presidency pending the Revenue Survey. The records of the Board did not furnish all the details necessary for replying to this call and a Circular was therefore issued to the Collectors, with a set of forms designed to give in a convenient shape the information required by Government, up to the latest date; but as all these replies have not yet reached the Board and the Government wish to receive immediately such information as can be collected in the Board's office, I am instructed to submit the following Report.

In Con. 28th December 1858, No. 1726, R. D.

2. In the Extract Minutes of Consultation dated 10th July 1854, No. 806, the Government, after noticing the evils of over-assessment in some particular instances, desired the Board to instruct the Collectors to take immediate measures for modifying the land tax, wherever it was ascertained that its excessive pressure had kept good lands out of cultivation.

3. In conformity with these wishes, the Board issued a Circular* instructing the Collectors to carry out the orders of Government regarding lands left waste from over-assessment and furthermore to report for approval any general measures of relief, which appeared to them necessary for the interests of the State and of the landholders of their districts.

*31st August 1854.

4. In consequence of these instructions reformatory measures of much importance have been introduced into some districts, while in others it has appeared sufficient to carry out minor reforms pending the Revenue Survey. In some again the revision of the assessment is still under consideration. The Board will now proceed to detail what has been done, and show the beneficial results which have followed the modifications of the Land Assessment as far as they can be now ascertained.

5. In South Arcot the excessive character of the assessment in the Hooloos Talooks and the measures sanctioned for its modification are described in the official papers contained in No. xxii of Selections from the Records of the Madras Government. The leading points in the scheme of reform were as follows:

Nunjah—or land irrigated from Government sources.

A remission of 25 per cent. on the first 10 classes and 20 per cent. on the last. Registered double crop lands which had hitherto paid a consolidated assessment, whenever cultivated, either with one crop or two, had a single crop assessment placed upon them, half this assessment being charged, in addition, whenever a second crop was grown.

Poonjah—or land not irrigated from Government sources.

All lands which had been assessed as two crop, were relieved from the charge for the second crop.

A reduction of 33½ per cent. was then allowed on the 8 highest classes and 25 per cent. on the 4 lowest.

All the lands called Totacul or garden were classed as Poonjah and assessed at 7 Rupees per cawny (or Rupees 5-4-8 per acre), the highest rate for unirrigated land under the modified assessment.

The practice of granting a special remission of 10 per cent, called Minaha, to Bramins and Mahomedans was discontinued. The formation of a Road Fund by charging one Anna per cawny on all lands which benefited by the reduction, was carried out.

6. These arrangements were brought into operation during the settlement of Fusly 1264—and although they were only published after a portion of the cultivating season was past, they caused an immediate increase of 50,771 acres in the cultivation over the preceding year. Of this increase, 17,673 acres consisted of valuable irrigated land, and an additional revenue of

Rupees 3,19,183 was thus gained to balance in part the sum of Rupees 6,22,324 which had been given up to the people on the lands then in occupancy.

7. In Fusly 1265 notwithstanding that agricultural operations were greatly checked by a want of rain, the cultivation was still further augmented. The land newly taken up in that year consisted of acres 2,35,274 bearing an assessment of Rupees 6,12,640. In Fusly 1266 the Land Revenue, which had only once before in the history of the Province, viz. in Fusly 1261, attained the height of 25 lacks, amounted to Rupees 25,56,903, although a sum of no less than Rupees 10,29,247 had been struck off the assessment of the lands under occupancy. The manner in which the revenue given up in the revision was made good by a spread of cultivation is shown in the following table ;—

STATEMENT of the Lands in cultivation and of the Revenues of South Arcot previous to and after the revision of the Assessment.

	Fuslies.	Land in Cultivation.				Net Land Revenue.	Sundry sources of Revenue.	Total.
		Dry.	Wet.	Garden	Total.			
	1	2	3	4	5	6	7	8
	Before the Revision.	Acres.	Acres.	Acres.	Acres.	Rupees.	Rupees.	Rupees.
1	1254.....	3,66,045	1,32,008	1,658	4,99,711	19,50,078	4,71,818	24,21,896
2	1255.....	3,92,634	1,29,394	1,922	5,23,950	20,29,445	5,39,175	25,68,620
3	1256.....	4,73,100	1,58,498	2,001	6,33,592	24,37,544	4,95,400	29,32,944
4	1257.....	4,71,828	1,68,920	1,800	6,42,548	24,90,746	4,10,913	29,01,659
5	1258.....	4,37,825	1,53,913	1,744	5,93,482	22,30,240	3,87,583	26,17,827
6	1259.....	3,90,905	1,17,260	1,602	5,09,767	18,62,698	4,39,066	23,01,764
7	1260.....	4,67,729	1,56,607	1,768	6,26,104	23,40,550	5,06,536	28,47,086
8	1261.....	4,80,376	1,73,489	1,981	6,55,846	25,22,927	5,07,064	30,29,991
9	1262.....	4,67,898	1,64,926	1,939	6,34,763	24,21,369	4,56,531	28,77,900
10	1263.....	4,24,012	1,55,329	2,068	5,81,409	20,75,612	4,34,502	25,10,114
	Total...	43,72,352	15,10,344	18,483	59,01,179	2,23,61,213	46,48,588	2,70,09,801
	Average...	4,37,235	1,51,035	1,848	5,90,118	22,36,122	4,64,858	27,00,980
	After the Revision.							
1	1264.....	4,51,413	1,78,051	2,717	6,32,181	19,51,276	4,25,292	23,76,568
2	1265.....	6,01,181	2,10,479	3,490	8,15,150	24,13,917	5,36,223	29,50,140
3	1266.....	6,58,592	2,32,999	3,888	8,95,479	25,56,903	6,46,609	32,03,511

8. In Fusly 1267 the settlement sank to Rupees 20,11,691 owing to the exceptional circumstance of a most unusually disastrous season, which is described in the Jummabundy Report "as one of almost complete drought." The early rains "failed entirely" and although the North East monsoon commenced favorably "the rain which fell in October served but to raise false hopes and eventually to increase the losses of the ryots." In short the season proved "one of the worst ever experienced in the province." Even so early as January wells failed, and water and pasturage for the cattle became scarce, and the Collector's Settlement Report states, "that "owing to the absence of rain and the usual heavy dews in December and January, there was a "general diminution in the yield of all descriptions of grain even in the best irrigated lands.

9. Encouraged however by the modified assessment, the landholders showed such zeal that "at the commencement of the agricultural year there was actually a larger extent of land under cultivation than in Fusly 1266." The main cause therefore of the settlement sinking temporarily from Rupees 25,56,902 to Rupees 20,11,691 was the necessity of granting remissions for crops which had entirely failed, a necessity which was increased by the heavy losses which the ryots had sustained in their cattle from a deficiency of pasturage and water. Indeed the Board consider that the realization of revenue of Rupees 20,11,691 in so disastrous a year, with

such ease and regularity that only Rupees 8,729 were outstanding at the time of the Settlement Report, is as conspicuous a proof of the beneficial results of the modifications of the assessment as is to be found in the great spread of cultivation when the seasons permitted of it. How little the settlement of this favorable year fell below the general average will appear from the following figures.

		Rupees.
Average of the 10 years	...1816 to 1825.....	18,78,925.
Do.	...1826 to 1835.....	18,07,093.
Do.	...1836 to 1845.....	20,66,206.
Do.	...1846 to 1855.....	22,56,996.
General average of above period.		20,02,305.

In this Fusly the lands retained in occupancy, notwithstanding the adverse season consisted of Acres 8,08,618. The Extra sources of Revenue yielded Rupees 5,73,933 and the total settlement amounted to Rupees 25,85,624.

10. The settlement of Fusly 1268 has yet to be made, but the Board felt no doubt that the revenue remitted for loss of crops in the past disastrous year would be immediately recovered, and the returns show that the lands under cultivation at the end of December last consisted of Acres 8,08,618, bearing a modified assessment of Rupees 25,59, 421. A good deal of the Indigo sowing which was entirely stopped by a want of rain in the previous year had still to take place, and it is gratifying to the Board to be thus able to point to South Arcot as an instance of the success of the liberal system of taxation which Government have sanctioned. Situated as this province is on the Seacoast with an industrious populations and a soil capable of producing Sugar, Indigo and Oils for the European markets besides ordinary grain crops, it cannot but prosper under the liberal revenue system and good internal communications which the late measures of Government have provided for it. Their beneficial results are already visible in the increased comfort of the people, the spread of cultivation and the expansion and easy realization of the public revenue. It seems only necessary to add that the sums realized for the District road fund in addition to the land revenue have been as follows:

Fusly 1264.....21,676. Rs.
" 1265.....28,295. "
" 1266.....35,243. "
" 1267.....35,123. "

NORTH ARCOT. 11. The first measure taken in this District was the revision of the assessment of its garden lands. This was sanctioned in Extract Minutes Consultation 16th May 1854 and led to a reduction of Rupees 7,285 on the lands in occupancy.

12. A general revision of the assessment of the Province was then undertaken, and the principles on which it was decided to carry it out are described in No. XII of Selections from the Records of the Madras Government. Pending the arrangement of this scheme a temporary remission was allowed at the following rates :—

Talooks.	
Chittoor..... Chendragherry.. Trivellum..... Sautghur.....	25 per cent on the Tarum assessment, or 12½ per cent in addition to the remission formerly allowed in these Talooks.
Arcot..... Vellore..... Trivatore..... Poloor..... Wandiwash.....	12½ per cent on Lands paying less than 4 Pagodas per Cawney (or Rupees 10-9-4 per acre) and 18¾ per cent on Lands paying more than that rate of assessment.

These remissions were first allowed in the settlement of Fusly 1264, and they continued until the introduction of the modified rates of assessment in Fusly 1267. They amounted to the following sums :—

	Total remission.	Deduct old remission.	New remission.
	Rupees.	Rupees.	Rupees.
In Fusly 1264	2,50,117	1,04,821	1,45,296
" 1265	2,80,157	1,17,413	1,62,744
" 1266	3,14,108	1,31,639	1,82,469
			4,90,509

In Fusly 1,267 the revised rates of Assessment were introduced into the District under the superintendence of Mr. Banbury who had been appointed an additional Sub Collector for the purpose.

13. Taking the cultivation of Fusly 1262 as the bases of calculation, their effect on the revenue was estimated as follows:—

		Cultivated Area. Acres.	Former Asst. Rupees.	Modified Asst. Rupees.	Amount of reduction. Rupees.
Northern Talooks..	Nunjah...	91,264	6,49,307	4,75,250	1,74,057
	Poonjah...	1,52,566	2,65,438	1,99,629	65,809
Southern Talooks..	Nunjah...	64,586	5,54,802	3,84,065	1,70,737
	Poonjah...	1,00,020	2,18,798	1,55,738	63,060
	Total...	4,08,436	16,88,345	12,14,682	4,73,663

The reductions thus amounted to Rupees 4,73,663, or to a per centage of 28, but in introducing these modified rates, the former remissions including an abatement of 10 per cent to Brahmins and Mahomedans were stopped.

14. The available waste by the cultivation of which this sacrifice of Revenue was expected to be made good, was as follows:—

	Nunjah. Acres.	Nunjah. Rupees.	Poonjah. Acres.	Poonjah. Rupees.	Total of Assessment. Rupees.
Northern Talooks.....	49,006	2,50,993	2,94,094	3,35,699	5,86,692
Southern Do.	40,222	2,58,940	1,60,732	2,44,020	5,02,960
Total...	89,228	5,09,933	4 54,826	5,79,719	10,89,652

15. The following table shews the land under cultivation in the year preceding the remissions, and in subsequent Fuslies.

		Nunjah. Acres.	Poonjah. Acres.	Garden. Acres.	Total. Acres.	Assessment. Rupees.
Temporary remissions were given in these 3 years.	1263.....	1,35,373	1,95,320	2,139	3,33,132	15,11,277
	1264.....	1,42,736	2,26,262	2,617	3,71,615	15,56,741
	1265.....	1,51,250	2,75,407	2,750	4,29,407	15,94,111
The new rates were introduced.	1266.....	1,70,891	3,10,343	2,893	4,84,027	18,08,520
	1267.....	1,63,198	2,84,876	.....	4,48,074	14,07,456

Unfortunately, as has been already observed, the great drought of Fusly 1267 so impeded agricultural operations as to prevent the effects of the revised rates of Assessment being seen to proper advantage, but notwithstanding this impediment it will be observed that cultivation has made an important advance. In the current Fusly the cultivatiou returns shew that up to the end of January last, 4,68,386, Acres of land, bearing a modified Assessment of Rupees 14,28,915 had been taken up, and the Board anticipate with confidence that the revenues of the Province and the prosperity of its agricultural community will shew rapid and continuous progress.

TRICHINOPOLY.

Arealore.
Torriore.
Volcondapoorum.
Woodearpolliem.

16. In what are termed the four* dry talooks of this district to distinguish them from those watered by the Cauvery, the assessment was heavy, and also vexatious and complicated from varying with the description of the produce raised. Arrangements were made in fusly 1264 for remedying these evils, and they were sanctioned by Government, pending the Revenue Survey, in E. M. C. 16th May 1856. They affected 674 Villages chiefly in their Poonjah lands, and led to reduction of Rs. 1,10,163 on 1,16,910 acres; but the relief was swelled to Rupees 1,38,606 by the abolition of some Roossooms or fees.

17. The Jummabundy report of the following year showed that 39,708 acres, assessed at Rupees 99,055 were at once added to the cultivation, and the Collector observed "It is most "encouraging as well as satisfactory to mark such an immediate rise in the cultivation conse- "quent on the lowering of the assessment notwithstanding the season was adverse in the early "portion of the cultivating period."

18. Measures were also taken to reduce the garden assessment of these talooks and the arrangements are detailed in E. M. C. 5th June 1856; out of an area of 17,358 acres a reduction was allowed on 8,608 acres to the amount of 20,116 Rupees. The waste area consisting of 5,666 acres with a modified assessment of 32,158 Rupees was looked to for supplying this loss of revenue.

19. In the assessment of the garden lands of the dry villages of Lalgoody and Moosery a reduction of Rupees 1,350 was made by reducing to 8 Rupees per cawney, or Rupees 6-1 per acre, all the higher rates which exceeded that sum. In the settlement of Fusly 1266 a further reduction was allowed, by making the maximum proportion of the Poonjah assessment 7-16th instead of 9-16th in Arealore and Wodearpolliem; and the maximum Nunjah assessment in Volcondapoorum and Arealore was in like manner altered from $\frac{3}{4}$ to $\frac{5}{8}$. The Government also sanctioned some reductions of assessment in the Wet talooks, involving a sacrifice of revenue calculated at about Rupees 5000.

E. M. C. 12th February 1857.

20. All these liberal measures afforded relief to the amount of Rupees 2,38,436 in Fusly 1266 and of Rupees 2,49,222 in fusly 1267. But it is satisfactory to find that the revenue has not been affected in any material degree.

21. The net Ryotwary settlement of the District stands as follows.

Fusly.....	1263.....	Rupees	13,04,517
,, ...	1264.....	,, ...	12,12,142
,, ...	1265.....	,, ...	12,61,293
,, ...	1266.....	,, ...	13,00,952
,, ...	1267.....	,, ...	12,86,454

22. In Fuslies 1266 and 1267 an addition which may be calculated at Rupees 53,000 was made to the ryotwary revenue by the Ramgherry Talook being transferred to this district from Madura. But allowing for this, it will be observed that most of the revenue given up in the reduction has been regained by a spread of cultivation, although the season in Fusly 1267 was extremely unpropitious. A material improvement has also already shewn itself in the former depressed state of these talooks.

BELLARY.

23. In Extract Minutes of Consultation of 15th April 1857, the Collector was authorized as a temporary measure, while engaged in preparing revised rates of Assessment, to reduce all the highly taxed Nunjah lands to Rupees 12 per acre, with an additional Rupees 6 when a second crop was grown. The higher Poonjah lands were also to have their Assessment brought down to Rupees 3 per Acre when it exceeded that rate. In consequence of the settlement having been partly made before this order was issued, it only led to a reduction of Rupees 25,746 as detailed in the Collector's letter of 7th July 1857. Mr. Pelly has since been engaged in revising the general Assessment of the District on the following basis.

POONJAH OR LANDS NOT IRRIGATED FROM GOVERNMENT SOURCES.

All lands above Rupees 3 per Acre to be brought down to Rupee 1. All other lands to be ranged into classes with rates of Assessment descending by one Anna.

NUNJAH OR LAND IRRIGATED FROM GOVERNMENT SOURCES.

All above Rupees 16 to...	12	0	0
From 15 to 16 Rs. to...	11	8	0
,, 14 to 15 Rs. to...	11	0	0
,, 13 to 14 Rs. to...	10	8	0
,, 12 to 13 Rs. to...	10	0	0

The rates ranging from Rupees 12 to Rupees 6 were to receive a reduction to be settled by the Collector, not exceeding $12\frac{1}{2}$ per cent.

An extra Assessment charged on Betel-nut and Cocoanut gardens, under the name of Rewaz Jasty, was also abandoned.

24. As the accounts have not been yet finally closed, the result of these measures can only be given approximately. The immediate abandonment of revenue on the cultivation of Fusly 1266 will it is calculated be as follows:—

	Rupees.
Reduction on Nunjah land	69,853
Do. on Poonjah do.....	87,660
Land now classed as irrigated but to be transferred to unirrigated.....	2,856
Modification of second crop Assessment on two crop Nunjah land.....	15,000
Abolition of Riwaz Jasty.....	11,500
	1,86,869.

The available waste consists of 36,32,697 Acres bearing an Assessment of 17,80,125 at the reduced rates.

*Bellary.
Kumply.
Adony.
Goolium.
Anantapoor.

The Collector is sanguine that an immediate spread of cultivation will make good all loss. Already lands left uncultivated for half a century have been taken up for cultivation, and in the five Talooks* where the new rates of Assessment have been carried into effect the cultivation is reported to have exhibited at once the following increase.

	Poonjah. Acres.	Nunjah. Acres.
Average cultivation of the five years prior to reduction...	500,223	27,767
Cultivation of the year in which the reduction was made.	624,495	28,901

MADURA. 25. The reductions of assessment sanctioned in this District are as follows,—

	Rupees.
Reductions on the Nunjah lands of seven villages sanctioned in E. M. C. 11th March 1858...	7,513
Remodelment of the Assessment of the garden lands in occupancy, sanctioned in E. M. C. 21st April 1856...	20,633
Ditto of the Waste garden lands...	44,959
A reduction of the Poonjah assessment in three villages, sanctioned in E. M. C. 4th February 1858...	433
Abandonment of peculiar cesses on fruit trees (Vampyre) tobacco, &c. ...	37,844
Modification of the land tax on the Pulney Hills	628
	1,12,010

The revenue actually given up on lands in occupancy by these reductions is calculated in the Collector's report at Rupees 36,460. The measure is described as having been successful in encouraging industry and increasing the resources of the State, but the precise results cannot be now stated, as the transference of some villages to Trichinopoly has affected the accounts, and the District suffered by the disastrous drought of Fusly 1267.

NELLORE. 26. The first corrective measures introduced into this District related to the garden lands which were not only over-assessed, but were subject to a vicious system under which the taxation varied with the description of produce, thus effectually checking improvement and industry.

27. The new rates of Assessment sanctioned by Government in Extract Minutes Consultation 19th April 1855 in the unsurveyed portion of the District, reduced the Assessment nearly 50 per cent and affected the Revenue to the amount of Rupees 66,153. The garden lands under cultivation in the year taken for the basis of the revision consisted of Acres 15,356 Assessed at Rupees 1,35,500, and the modified Assessment became Rupees 69,347.

28. The revision of the garden lands in the surveyed Villages sanctioned in Extract Minutes Consultation 11th June 1855, made a further reduction of Revenue to the amount of Rupees 3,955, and another reduction of Rupees 4,487 was afterwards sanctioned for some reverted Zemindary villages.

29. The Poonjah or unirrigated lands of the District were considered by Government in Extract Minutes Consultation 24th July 1855, and an abatement of 2 Annas in the Rupee was allowed, pending a Survey and revision of the Assessment in the Villages settled by Mr. Travers, and of three Annas in those settled by Mr. Smalley. This arrangement was commenced in 1265 and has led to the following reductions:—

	Rupees.
Fusly 1265.....	65,920
,, 1266.....	74,492
,, 1267.....	75,118

Regarding the Nunjah or wet lands it was finally ordered in Extract Minutes Consultation 6th January 1858 that the following modifications of Assessment should be carried out.

I. All rates above Rupees 36 per Goortoo ($3\frac{1}{8}$ acre) to be reduced to Rupees 30.

II. All the rates from Rupees 36 to Rupees 22 per Gootoo to receive a remission of 3 Annas per Rupee.

III. Ditto from Rupees 22 to Rupees 20 to be lowered to Rupees $17\frac{3}{4}$ per Gootoo.

IV. Ditto from Rupees 20 to Rupees $11\frac{1}{2}$ to receive a remission of 2 Annas in the Rupee.

D. Ditto from Rupees $11\frac{1}{2}$ to Rupees 10 to be reduced to Rupees 10 per Gootoo.

30. The lands of the resumed Jaghire of Woodiagherry received a reduction of their assessment, in reference to what had been allowed in other parts of the District, under the sanction of Government conveyed in Extract Minutes Consultation, 28th April and 28th September 1858.

31. The reductions on the wet lands were carried out in Fusly 1267 and amounted to Rupees 1,16,087. The total revenue given up in that year by the modifications of Assessment on the various descriptions of land consisted of Rupees 2,31,814, but the waste land which is available to make good this loss comprises 4,56,784 Acres, bearing a reduced Assessment of Rupees 9,91,703.

32. As the reductions have been so recently carried out, and Nellore has suffered both from drought and a violent storm which breached a large number of its tanks, their effects cannot yet be fairly appreciated. But it is satisfactory to find that the reduction of the Poonjah Assessment has led to the following increase of cultivation.

	Acres.
Before reduction Fusly 1265.....	2,63,830
After do. do. 1266.....	2,93,710
Do. 1267.....	2,95,083

The returns of the current Fusly up to January give the following result in comparison with the preceding year.

	Fusly 1267.		Fusly 1268.	
	Extent. Acres.	Assessment. Rupees.	Extent. Acres.	Assessment. Rupees.
Dry...	2,95,084	4,27,631	3,13,127	5,26,903
Wet.....	82,542	4,37,352	1,11,368	5,80,796
Garden.....	17,795	98,811	16,799	92,489
Total.....	2,95,421	9,63,794	4,41,294	12,00,188

COIMBATORE. 33. In Coimbatore liberal reductions were made in the assessment of the garden lands under the orders of Government dated 22nd September 1857, as shown in the following table.

	Extent of Land.	Former Assessment.	Amount of Reduction.	Reduced Assessment.
	Acres.	Rs.	Rs.	Rs.
I. Reduction at 12 and 15 per cent	133,963	5,01,563	68,067	4,33,496
II. do. of ⅓ Assessment	40,641	1,52,121	50,543	1,01,577
III. Transferred to 1st Class Poonjah	27,328	97,409	38,969	58,439
Total.....	2,01,932	7,51,094	1,57,580	5,93,514

34. But of the above amount Rs. 68,993 were the only abandonment of revenue—the remainder was allowed on lands which had remained waste and therefore unprofitable to Government.

35. The assessment of some waste Nunjah and Poonjah lands also underwent revision, to the extent of Rs. 11,096 on the former, and of Rs. 668 on the latter.

36. These reductions commenced in Fusly 1264, and the following statement shows that they have had no unfavorable effect on the revenue, while they have highly benefited the Province.

Settlement of Fusly 1264.....Rs. 22,29,627
1265.....21,95,200
1266.....22,34,823
1267.....22,40,481

37. This result is the more gratifying as the District has suffered from a succession of bad seasons, which would otherwise have been most severely felt. In the Jummabundy report of 1266 the Collector stated that in consequence of the relief from additional taxation, 3,480 new wells had been sunk at the expense of the ryots, and the reduction of the garden assessment ordered in 1264 raised the cultivation of Fusly 1265 from 75,992 to 1,59,524 acres. The gradual occupancy of the remaining waste land may therefore be anticipated, and the Board need not dwell on the advantage which a District enjoys, when its land owners have for the nucleus of their holding, pieces of garden land protected in a great degree from vicissitudes of season by well irrigation.

SALEM. 38. In Fusly 1264 the assessment of the villages of Vadacarry, Ahtoor, and Teroomalasamoodrum, was modified to the extent of Rupees 1,662.

In the following Fusly the assessment of the old well garden lands was reduced by Rupees 18,309, and temporary remissions to the extent of Rupees 56,038 were given in the Talaghat Talooks at 12½ per cent on all the dry lands assessed at Rupees 1-5-3 per Acre and upwards. The additional assessment on garden lands irrigated by private wells sunk subsequently to Fusly 1230, was also ordered to be relinquished in these Talooks and in the Balaghat and Baramahl, by which measure a revenue of Rupees 9,871 was given up. Thus the total abandonment of revenue may be calculated at Rupees 84,218.

39. The reductions in the 8 Talaghat Talooks have been attended with a large extention of cultivation, and the revenue has been increasing year by year as shewn in the following statement:—

Fusly 1264..... 3,13,458 Rs.
„ 1265 (in which the remission was allowed) 3,45,643 „
„ 1266..... 3,98,758 „
„ 1264..... 4,04,391 „

40. A more detailed and systematic scheme for revising the assessment of the Nunjah and Poonjah lands of the District has been recently laid by the Collector before the Board and has been submitted to Government with the Board's remarks.

TANJORE. 41. The Collector's recommendations for modifying the assessment of this district were submitted to Government with the Board's views, in their Proceedings of 29th August, 1856. The changes advocated by the Collector consisted in a general reduction of the assessment, involving a sacrefice of Rupees 3,63,878, and a special reduction in

some cases where in his opinion relief was required on particular grounds. In regard to the former, the Government concurred with the Board that it might be safely postponed until the District is surveyed and re-assessed; and of the latter proposals which referred to some cesses which are collected separately from the land assessment under the head of Sotuntrums a portion was abolished while others were retained.

42. The items which were recommended to be abolished but which did not receive the sanction of Government are those noted in the margin. With regard to the first two items amounting to Rupees 38,233, the Government admitting the propriety of their discontinuance, deemed it inexpedient to relinquish the demand under the present financial pressure, and promised to take the subject into consideration at a more favorable opportunity. In regard to the Cavul fees the Government deemed it undesirable, at a time when the improvement of the Police was retarted chiefly on financial grounds, to give up a source of Revenue which had been made applicable under an express enactment to the maintenance of the Police. They considered it however but just that the proceeds realized from the Cavul fees and the House Tax in Tanjore, and from the Deshacavul in Tinnevelly, should be wholly devoted to the purposes for which they are collected.

Sotuntrums of Curnums	7,439
Do. of Nat Curnums	30,794
	38,233
Do. of Cavul or Police.....	92,081
	1,30,314

43. The items of taxation abolished by Government on this occasion and the amount of Revenue thus given up are shown in the following statement.

		Rupees.
1	Cess levied on second crop raised on dry land in the Paupanasum and Combaconum Talooks	282
2	Do. do. in Ooloongoo rented Villages ...	2,742
3	Tank and Channel Fish rents	14,953
4	Sotuntrums for the aid of the village poor.	22,318
5	Do. for the village Pagodas...	11,768
6	Do. for Brahmins	11,429
7	Do. for Chuttrums	2,519
		66,011

It was deemed proper that the people should be left to make their own voluntary contributions for these objects.

44. In addition to the above relief Government directed that the Ryot's share of the gross produce in 3 grain-rented villages should be raised from 45 to 50¼ to place them on an equality with the other villages of the District. The result of this measure was a reduction of Rupees 3,433 in the Revenue of those villages for Fusly 1267.

It will be apparent that the above reductions, though beneficial protanto—could not have been expected to have any marked effect in increasing in the Public Revenue, even if the District had not been since visited by some unusually disastrous seasons.

Extract Minutes of Consultations dated 24th April 1857.
Board's Proceedings dated 16th December 1856.

TINNEVELLY. 45. In his letter of the 5th September 1855. the Collector of Tinnevelly propose of reductions amounting in the aggregate to Rupees 3,30,515 but the Government concurred with the Board that so extensive a relief was not immediately called for and postponed the subject until the Revenue Survey. Meanwhile orders were given for abolishing the following items of taxation.

Tax on two crop lands..... ...	Rs. 5,828
Do. on 2nd crops.....	„ 1,043
Nelawary.....	„ 17,099
Extra cess for 2d crops on certain dry lands....	„ 2,656
Tax with reference to crop.....	„ 100
	26,726

46. The Nelawary in the above list consisted of 23 petty taxes of a very vexatious character. Some objectionable taxes levied in parts of the District on Palmyra trees under the names of Waree and Wuttun, were afterwards abolished by order of Government (Extract Minutes of Consultation 18th September 1858, No. 1248) and let to an abandonment of revenue to the amount of Rupees 5,312.

47. The total result of these measures will be a reduction of nearly Rupees 37,000 in the settlement of Fusly 1267, but has in the case of Tanjore they are to be regarded more as administrative reforms which will promote the general well-being of the Province, than as a financial policy from which an immediate and visible increase of revenue is to be anticipated.

CUDDAPAH. 48. Acting upon the Board's Circular of 31st August and the orders of Government of 10th July 1854 the Collector of Cuddapah proceeded to reduce the assessment on lands which had been left waste for upwards of 10 years in consequence of an excessive assessment. The Collector's letter dated 16th September 1856, detailing his proceedings was reviewed by the Board under date the 27th November 1856 and the Government passed orders instructing the Collector to complete the reformatory measure which he had begun.

E. M. C. 28th January 1857.

	Extent of land	*Assessment after customary deductions of 25 and 23 per cent.*	*Revised Assessment.*	*Difference between Cols. 2 and 3.*
	1	2	3	4
	Acres.	*Rupees.*	*Rupees*	*Rupees.*
1 *Revision of Dry, Wet and Garden lands,*.....	2,405	26,275	18,679	7,596
2 *Wet lands now assessed as Dry in consequence of decayed means of Irrigation*.....	82	833	330	503
Total...	2,487	27,108	19,009	8,099

49. Under this revision 2,495 Acres of land had their assessment modified from Rupees 26,275 to Rupees 18,679, and a reduction of Rupees 503 was made on 82 Acres of Nunjah land, which was transferred to the head of Poonjah in consequence of their irrigation having failed. The details of these lands are given in the marginal Statement and shew that by a nominal sacrifice of revenue to the amount of Rupees 8,099, lands bearing a modified assessment of Rupees 19,009 have become available for cultivation.

CHINGLEPUT. 50. In Chingleput the higher rates of garden land have been reduced to Rupees 7 per Cawney when they exceeded that sum. It was not in expectation of any financial increase but with a view to place the garden lands of the District on an equality with others that this measure was authorised. It was carried out in Fusly 1267, and affected the revenue to the amount of Rupees 2,101. To make up this deficiency however there are 863 Acres of waste land assessed at Rupees 4,570.

51. In the Talook of Chingleput enquiries are being made as to the pressure of the assessment fixed by Mr. Smalley, and the subject will be laid before Government in due course.

KURNOOL. 52. In this province the measures hitherto taken have been confined to regulating the second Crop Assessment and placing it on a more uniform system.

53. The loss thus caused to the revenue is reported by the Collector at Rupees 3,163, but a portion of this falling off seems to have been caused by a want of water for second Crop cultivation.

54. It is anticipated that the revenue Survey will be of particular advantage in this Province, by placing its Assessment on a better regulated footing.

GUNTOOR. 55. Of the Northern Circars, the only District in which any remissions, worth noticing have been granted is Guntoor. An exorbitant Assessment was collected on some lands near the Sea, where Cheyroot and other products were raised with much labor. In Extract Minutes Consultation 7th February 1857, Government sanctioned the ordinary Poonjah rates of Assessment being levied, and Rupees 21,000 were thus given up, but by an immediate spread of cultivation this reform has led to a gain instead of a loss of revenue, as shewn in the following figures :—

	Cultivation.	Assessment.
	Acres.	Rupees.
Fusly 1265	11,885	48,010
,, 1266	25,523	55,361
,, 1277	26,556	58,134

56. The next measure of relief was the reduction of some high rates of Assessment in the Mungalagherry Talook. Taxation was thus reduced to the extent of Rupees 14,504, but here also no loss of revenue occurred, the amount given up being made good by more extended cultivation.

57. The Garden Assessment of the District was revised in accordance with Extract Minutes Consultation 18th September 1857, and the land owners were thus relieved to the amount of Rupees 2,598 on the lands in occupancy.

E. M. C. dated 18th Decr. 1857.

58. The next reform was a revision of the Nunjah Assessment fixed by Mr. Stokes in Fusly 1256 to 1258. These rates were found to bear unequally, and their number was inconveniently large, varying from Rupees 18-14-6 to Annas 8 per Acre. The arrangements sanctioned by Government in Extract Minutes Consultation 18th December 1857 for rectifying these rates, led to a reduction of Rupees 7,200, but as there is available waste land to the extent of Rupees 35,500, this loss may be expected to disappear on the restoration of the Tanks of the District which had fallen into decay. The only other item of relief to be noticed is the discontinuance of the Poollary tax, which has proved very beneficial to the ryots. It consisted of two parts, 1st. The sum levied on the waste and unoccupied lands of a village. 2d. A tax on cattle at so much a head. The abolition of this tax, was sanctioned by Government in Extract Minutes Consultation 18th July 1856, and it is gratifying to be able to report that the large sum thus remitted has been more than made up by the extent of dry lands taken newly into occupancy. It is stated in the Jummabundy Report for Fusly 1267, that the Poollary revenue given up amounted to Rupees 1,22,126, while the additional revenue from Poonjah land taken into occupancy was Rupees 1,46,788. The Collector observes that although other causes may have contributed to this increase, there seems no doubt it is mainly owing to the abolition of the Poollary tax. Under the encouragement given by the above revenue reforms, and with the aid of the Kistnah Anicut irrigation, the cultivation and revenue of the District shew the following progress :—

	Total cultivation.	Net Settlement.
	Acres	Rupees.
Fusly 1264.....	7,41,918	13,55,406
,, 1265.....	7,67,647	15,13,288
,, 1266.....	8,55,912	16,33,438
,, 1267.....	8,89,006	16,22,239

Rajahmundry.
Masulipatam.
Vizagapatam.
Ganjam.
Canara.
Malabar.
Madras.

59. In the other seven Districts noted in the margin no reductions of assessment have been called for, except the abolition of Moturpha on Sheep and Goats in the first three Districts.

60. Having thus detailed the measures of relief adopted in each District, the Board will now proceed to take a general view of the whole.

South Arcot	10,29,247
North Arcot	4,73,663
Trichinopoly	2,49,222
Bellary	1,86,869
Madura	36,460
Nellore	2,31,814
Coimbatore	68,993
Salem	84,218
Tanjore	69,444
Tinnevelly	36,927
Chingleput	2,101
Kurnool	3,160
Guntoor	1,23,302
Total	25,95,423

61. The table in the margin shews approximately that the actual sacrifice of revenue involved in the reductions on cultivated land amount in round numbers to 26 lacs of Rupees. This is exclusive of the reductions on the Waste lands of Cuddapah and other districts.

62. It would have been satisfactory to the Board if the precise results flowing from these reductions could also have been shewn in a tabular form, but in some instances sufficient time has not elapsed to develop their effects, and in others the District Settlement reports have not given the full details which the Board desired to receive. The satisfactory general progress of the land revenue was shewn in the Board's reports for Fusly 1266 which contained the following two paras.

Nellore	Rs.	1,03,469
North Arcot	,,	3,14,108
South Arcot	,,	10,29,247
Trichinopoly	,,	2,38,437
Coimbatore	,,	2,06,626
Salem	,,	62,111
Guntoor	,,	50,000
		20,04,698

"46. The second subject relates to the effects which have followed the reductions made in the land assessment of some Provinces within the last four years. Relief to the amount of 20 lacs of Rupees has been thus afforded to the land-holders, with the gratifying general result of a revenue higher than has before been gained, and the rapidly advancing prosperity of the Districts to which these liberal measures have been applied. Two particular instances may be noticed. In South Arcot the reduction of assessment on the lands in occupation exceeds 10 lacs of Rupees, and yet from an immediate spread of cultivation the settlement of the year under review amounts to 25,66,902 or Rupees 33,975 in excess of the highest standard ever before attained. In Guntoor some sandy pieces of ground near the Sea had been cultivated with the Chayroot-dye and Garden products by the aid of rich manuring and hand irrigation from shallow wells scooped out by the ryots. But these lands were taxed as if irrigated and burdened with an assessment varying from Rupees 4 to Rupees 40 per acre, and their cultivation was in consequence very limited. Under the sanction of Government this exorbitant taxation has been changed to the rates which are charged on dry land, varying from Rupees 1¼ to Rupees 2½ per acre, and the cultivation immediately doubled with a gain to the revenue of Rupees 7,351, encouragement is thus given to continue a judicious relaxation of the assessment where it is so high as to impede industry, and the happiest results may be expected from this course and from the freedom from extra taxation now accorded to all improvements made by landowners at their own expense. Occasional fluctuations of revenue from variations of season and drought must always be expected, but, there can be no question of the general success which will follow the encouragement given to industry and the employment of capital by revising the land assessment on liberal principles."

Extract Minutes Consultation 7th in Con. 26th Feby. 1857, No. 148, R. D.

	Acres.	Rupees.
Fusly 1265	11,885	48,010
Do. 1266	25,523	55,361

"47. In para. 29 of their general report for 1265 the Board showed that the Revenues of that Fusly contrasted favorably with the preceding 12 years. On the present occasion the Board desire to exhibit with more distinctness the progress of the Land Revenue, and have prepared for this purpose the following table, from which other branches of Revenue have been excluded and in which the comparison is extended over a wider period. To make the comparison more

fair the revenue gained by the acquisition of Kurnool in 1254 has been struck out of the statement, and the annual Peshcush of Rupees 80,000 which it paid before that period has been alone retained. Besides Kurnool, which has been purposely omitted from the statement, no* great territorial acquisitions have occurred and the additional revenue which has accrued from resumptions of Enams, and from Zemindaries coming under ryotwary settlement, is in some degree counterbalanced by lands having been granted to Pagodas on free tenure in the place of money allowances, and also to village servants for their official remuneration. At all events any balance of gain which remains under this head, must be insignificant compared with the 20 lacs of Rupees which have been given up during the last four† years alone in revising the land assessment. The progressive increase which now appears in the revenue must therefore be attributed to an improved administration and to an extension of cultivation, called forth by a lightened assessment and by improvements in the irrigation and communications of the country.

	Rs.	
* The principal are lower Coorg	Canara Fusly 1244	67,000
Checkady and Suncarapoorum	South Arcot Fusly 1239	83,591
Tranquebar	Tanjore Fusly 1255	15,541
Woodiagerry	Nellore Fusly 1250	64,744

† *See ante para.* 46.

Period.	Average Annual Revenue.	Highest & Lowest. Year. Fusly.	Rupees.	Remarks.
Decennial Leases. 1224 (1814) to 1230 (1820)..	3,41,47,067	1225	3,46,71,412	
		1230	3,29,07,605	
Ryotwary. 10 years from Fusly 1231 to 1241‡.....	3,25,62,969	1234	3,51,99,907	‡In the early part of this period, reductions of Assessment to the amount of 15 lacs of Rs. were made, viz. 11 lacs in the Ceded Districts and the rest in North Arcot, Canara, Coimbatore and Dindigul.
		1237	3,11,19,726	
10 Fuslies 1241 to 1251. ...	3,21,47,596	1249	3,49,28,098	
		1242	2,84,73,996	
10 „ 1251 to 1261. ...	3,45,74,761	1257	3,62,20,066	
		1252	3,35,08,699	
1261	3,59,79,479			
1262	3,63,91,499			
1263	3,36,10,040			The great drought.
1264	3,50,61,654			
1265	3,63,09,388			
1266	3,78,47,002			

63. Since then another year has passed, and the Ryotwary Beriz exhibits the following, satisfactory result, though the rates of Assessment have been so extensively modified, and seasons of severe and unusual drought occurred in Fuslies 1263 and 1267.

Fusly 1262.....3,20,76,982
—— 1263.....2,91,95,272
—— 1264.....3,07,22,511
—— 1265.....3,19,69,574
—— 1266.....3,36,35,050
—— 1267.....3,25,91,123

Fusly 1262 which begins this series was of average goodness both as to season and revenue and it will be observed that notwithstanding the great drought of 1267, the revenue stands higher by 5 lacks—although the Assessment on the lands in Cultivation had been modified to the great extent of 26 lacks. Improved irrigation has aided in this result, but much of it may be attributed to a modified Assessment and improved revenue system.

64. It will be observed that the reductions have chiefly occurred in the Northern and Southern Divisions of Arcot, Nellore, Trichinopoly, Bellary and Guntoor. On this occasion the Board have had to dwell most on their effects in South Arcot, because the reform was most extensive, and has been longest carried out in that Province—but it will be equally interesting to watch the effects of the liberal policy of Government in the other Districts, and the Board feel no doubts of its soundness and ultimate success both on the revenue and the comfort of the people, although adverse seasons may cause fluctuations in the amount of the annual settlements.

65. In addition to the measures of relief already noticed several other taxes of a vexatious nature have been abolished throughout the Presidency during the last four or five years.

66. In Ganjam, Vizagapatam, and Rajahmundry, the tax levied from persons employed in cutting fuel; in Nellore, the Poollery or tax on cattle to the extent of Rupees 20,000 per annum; the tax on sheep and goats in Rajahmundry, Masulipatam, and Vizagapatam, to the amount of Rupees 8,649; the impost on a class people who subsist by collecting gums, bark, wild indigo leaves, &c., in the District of Bellary; the moturpha or tax on sheep and goats owned by the Ryots in Kurnool to the amount of Rupees 510, the grazing tax in Tinnevelly, and Rupees 3570 collected as Poolery in Salem, have been all struck off.

67. Lands bearing Topes and trees were also relieved from extra taxation and subjected to the ordinary assessment only.

68. The exemption from additional taxation accorded to all improvements made by the Ryots at their own expense, and the formation of District Road funds, are likewise producing the most beneficial results. The former concession has already been extensively profited by in many Districts, especially in sinking wells which are invaluable in seasons of drought, and by increasing the general productiveness and value of land, tend to encourage permanent occupancy.

69. Some of the adminstrative reforms of importance which have been effected during the last few years are the Board think also deserving of a place in this report.

70. The introduction of Printing Presses into the Districts is an improvement which has simplified and expedited public business, and enabled useful information to be communicated to the people in local official Gazettes.

71. The next point to be noticed is the establishment of agricultural exhibitions in the Districts. They have been found to attract the interest of the people and have led to encouraging results.

72. Another great administrative improvement is the organization of an efficient Revenue Survey under the superintendence of Mr. Newill and Captain Priestley.

73. In South Arcot the Village Police has been revised and placed on an improved footing, for which purpose Government sanctioned an annual disbursement of Rupees 23,000, and granted 21,700 acres of land in Inam.

74. The complicated old forms of accounts have been superseded by improved forms prepared in a clear and concise shape, and written on paper instead of on cadjan leaves. The use of Maharatta has also been abolished, and the accounts are now kept in the Vernacular of each District.

75. The subject of Forest Conservancy must also be noticed. The most valuable forests are situated in Canara, Malabar, and Coimbatore, Tinnevelly, Madura, Salem, North Arcot, Cuddapah, and Kurnool; the western parts of Nellore, and South Arcot contain Forests but of a less extensive and valuable description. To preserve these forests and turn their timber to account Government sanctioned a Conservancy Department, and the net revenue thus realized in the official year 1855-56 may be stated as Rupees 45,000, while the timber in store was valued at Rupees 1,04,500.

76. Lastly the more extended employment of uncovenanted agency under which 60 Deputy Collectors and Magistrates have been sanctioned to aid in the administration of the Presidency.

No. 47. ORDER THEREON, No. 412; dated 26th March 1859.

Ordered that this interesting review of the results of the reductions of taxation made during the last five years be immediately reported for the information of the Right Honorable the Secretary of State for India. It will be pointed out in doing so that the time that has elapsed in most cases since the reductions were put in force, is much too short to have allowed them full operation.

Athenæum. *Crescent.* *Spectator.* *Examiner.* *Madras Times.* *Rising Sun.* *Advertizer.*

2. Ordered also that a copy of the paper be laid on the Editor's table, and that a copy be sent to the Editor of each of the Newspapers named in margin.

3. The Board's review of the report on Salem, referred to in para. 40 of their Proceedings, was received by Government on the 20th Instant, and will receive early attention.

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

Revenue Dept.

No. 412

Extract from the Minutes of Consultation
Under date the 26th March 1859.

Read the following
letter from the Secretary
to the Board of Revenue.

Rec'd enter 19th March 1859
No 956

Ordered that this
interesting review of the
results of the reductions
of taxation made during
the last five years be
immediately reported
for the information of
the Right Honorable the
Secretary of State for
India. It will be
pointed out in doing so
that

the time that
that has elapsed is much
cause since the reductions
much
were put in force is too
short to have allowed
their full operation.

2. Ordered also
that a copy of the papers
be laid on the Editor's
Table, and that a copy
be sent to the Editor of
each of the Newspapers
named in the margin.

Athenæum
Spectator
Madras Times
Advertiser
Crescent
Examiner
Daily Gun.

3. The Board's review of
the report on Salem re
ferred to in Para 40 of their
Proceedings was received
by Govt on the 20 Instant,
and will receive early
attention.

3 Copies to the Bd of Rev. Dispd 28th

Revenue 1859 Deptt.
Dt to Cons: 1st April.

Copy in a Lr to C
D/ 26th March 1859 No. 12.

No. 412.

Extract Mins of Cons:
D: 26th March 59.

The Review of the results of the reductions of taxation made during the last five years in some of the Distts of this Presidency to be reported to the Home Govt and also to be sent to the different newspapers specified -

No. 46 & 47.

Copy in a Letter to Govt
d/ 26. March/59 No 12

Revenue 1859 Departt.
Dt. to Cons 1st April

No 412.

Extract Mins of Cons.
D/ 26th March 1859.

The Review of the results of the reductions of taxation made during the last five years in some of the Districts of this Presidency to be reported to the Home Govt and also to be sent to the different newspapers specified.

No 46 & 47