

Revenue Consultation.

No. 627.

Dated 4th to 10th May 1859

*Proceedings of the Madras Government, Revenue Department,
from 4th to 10th May 1859.*

No. 28. Read the following Extract from the Proceedings of the Board of Revenue, dated 31st March 1859, No. 1124.

Read letter from the Collector of Tanjore, dated 25th February 1859, No. 36, reporting on the Moturpha tax leviable in the late Rajah's villages.

(In Con. 28th February 1859, No. 824.)

Resolved that the foregoing communication from the Collector of Tanjore be submitted for the consideration and orders of Government, with reference to the consideration and orders of Government, with reference to In Con. 21st January 1859. Extract Minutes Consultation in the Revenue Department, No. 86, dated 20th January 1859, in which the Board were directed to report on the Moturpha tax leviable in the villages of the late Rajah of Tanjore, and in the meantime to confine its collection to the precise sums levied under His Highness' administration.

2. From the above recorded report it appears that of the two sources of Moturpha Revenue in the Tanjore District, viz. the house and loom taxes, the latter has never been collected in the Rajah's villages, and that the former has been but partially enforced in some of them.

3. No account appears to exist of the number of looms liable to taxation, but Mr. Cadell assumes Rupees 500 as the probable produce of the tax if imposed.

4. Excluding from notice the houses and shops in the Tanjore Fort to which the provisions of Regulation I. of 1816, have been recently extended, the following Abstract of the Statement accompanying the Collector's report shews the number of villages, houses and shops subject to the house tax, and the amount of revenue collected in them at present:—

Description of the Villages.	Their number.	No. of houses.	No. of shops.	Total number of houses and shops.	Amount of house tax collected at present.	Amount paid to Government formerly from the Punjum Hissa and now from the collections of the different villages.
Mocassah... ..	103	9,796	715	10,511	369 9 3	274 14 2
Chuttrum... ..	97	11,629	720	12,419	347 5 0	150 1 3
Davestanum... ..	1	47		47	 12 6	 6 3
Total...	201	21,542	1,435	22,977	712 10 9	428 5 8

5. In only 52 out of the 201 villages shewn above does the tax appear to be levied and even in them only partially, the aggregate annual collection being Rupees 712-10-9. Assuming an average rate of $1\frac{1}{4}$ anna on each house Mr. Cadell estimates that the tax if generally introduced would yield a sum of Rupees 2,000 which added to the loom tax amounts to Rupees 2,500, the income anticipated by Mr.

P. 6. Phillips in his letter referred by Government to the Board for report.

6. Under an arrangement which existed during the late Rajah's administration a fixed sum of Rupees 428-5-8, used to be deducted from the Punjum Hissa as a set off against the house tax collected by him in the villages in question, but since the discontinuance of that charge upon the State, this amount (Rupees 428-5-8) is credited to Government from the collections of the several villages as shewn in the last column of the above Abstract.

7. The revenue derived from the house tax levied in the Chuttrum villages and amounting to Rupees 347-5-0, is it appears now placed to the credit of the Chuttrums as the provisions of Regulation VII. of 1817 have been extended to them.

8. The income expected from the impost under Regulation I. of 1816, on the houses and shops to the number of 5,020 in the Fort is stated by Mr. Cadell to be Rupees 350.

Vide Board's Proceedings No. 4678, dated 20th December 1858.

*Proceedings of the Madras Government, Revenue Department,
from 4th to 10th May 1859.*

9. The Board apprehend that under existing circumstances, the abolition of the Moturpah is likely to be deferred. If it were not for this, they would forbear from recommending the imposition of the loom tax in the Rajah's villages, as the sum likely to be realized is very small. With the prospect however of the Moturpha being levied in the rest of the District for some time to come, exemption can scarcely be claimed for the late Rajah's villages.

(A true Extract.)

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

No. 29,

ORDER THEREON, 6th May 1859, No. 627.

The Government sanction the extension of the house tax to the villages lately under the Rajah's administration in Tanjore that being in fact a Police rate; but they consider it inexpedient to extend the loom tax.

(Signed) W. C. SIM,

Acting Deputy Secretary to Government.

IN COM. 28TH FEBRUARY 1859, No. 824.

From W. M. CADELL, Esq., Collector of TANJORE,

dated Tanjore, 25th February 1859, No. 36.

I have the honor to acknowledge the receipt of the Board's order dated the 8th instant, No. 471, communicating Extract Minutes of Consultation of the 20th ultimo, on the subject of the Moturpha tax in the Mocassah, Chuttrum and Davastanum villages held by His Highness the late Rajah of Tanjore, and calling for further explanation on the subject.

2. I beg herewith to enclose a list of the villages in question, showing the number of houses &c. liable to the moturpha tax, the amount usually collected by the late Durbar in each village and that actually accounted for to Government.

3. From this Statement it will be seen that in by far the greater number of villages, whether Mocassah or Chuttrum, the tax has not been enforced and that even in those in which the impost was levied it was done so in the most arbitrary and partial manner; in the same village some houses being subjected to it while others were altogether exempt, and further that whilst the amount actually realized and that rendered to Government greatly vary in the case of each village, out of Rupees 712-10 collected in the aggregate, but Rupees 428-5-3 find their way into the Government Treasury.

4. The Board have, however, already decided that the house tax should be introduced into the Tanjore Fort, and the change will be carried out from the ensuing Fusly 1269. In the villages now specified no change has been or will be introduced pending the final orders of Government on the report submitted by Mr. Phillips and who appears to have brought the subject forward only because the Government questioned the right of the late Rajah to the Abkarry which had formed part of his Mocassah income and ordered it to be incorporated with the general revenues of the District.

5. The Chuttrum endowments, as the Board are aware, have already been placed under their management under the provisions of Regulation VII of 1817. The House tax which is now collected in some of these villages is at present, carried to the credit of the Chuttrums.

6. As the Loom tax, the other component item of Moturpha in this District has never been collected in the villages under notice, no accounts are forthcoming to show the number of Looms which would be liable to the impost.

7. The Board will perceive from the accompanying Statement that on the whole on 28,000 houses &c. in 202 Mocassah,* Chuttrum† and Davastanum‡ villages according to the latest returns the proceeds of the house tax, if introduced, and assuming an average rate of 1½ anna on each house would amount to about 2,000 Rupees and taking 500 Rupees as the produce of the loom tax, the total revenue from these sources would in round numbers amount to 2,500 Rupees as stated by Mr. Phillips. In addition to this a further sum of Rupees 350 will be collected from next Fusly on the houses situated in the Tanjore Fort which has already been brought under the operation of the Madras Code.

8. I should add that since the stoppage of the Punjum Hissah the Rupees 428-5-3 which used to be deducted therefrom, are carried to Government account from the collections of the several villages.

ENCLOSURE I.

ABSTRACT.—Statement shewing the particulars of the house tax collected in the Mocassah Chuttrum and Davastanum Villages held by H. H. the late Rajah of Tanjore.

*	104.
†	97.
‡	1.
	202.

Memorandum
to go round with papers.

1. In their order of 5th 12th Jan^y 1859. Gov^t sanctioned the extension of the House tax to the Town of Tanjore under Reg I of 1816.
2. While this letter was under consideration the Coll^y reported that in the Inocassah villages of the Rajah the levy of the Inoh tur fa (which in Tanjore consists of House & Loom tax) had been left to the Palace authorities. That no loom tax had been levied by them and that as a set off against the House tax realised, a deduction of Rs 428 was made from the Pungim Kipsah.

P 562/59

Mr. Phillips proposed
to levy both taxes on
account of Govt and
calculated the proceeds
at Rs 2500.

Govt referred the matter
to the B^d for report, and
desired the C^o to send
further instructions from
them to confine his
demand for Knotturfa
in the Rajahs villages
to the precise limits
hitherto levied by the
Rajah -

The present report from
the B^d is the result of
this reference.

They state that the House
tax levied by the Rajah
was Rs 712.10.9, while
the receipts of the tax
he generally imposed
are expected to reach
Rs 2000. In Loom

tax has hitherto been
levied and the proceeds
of such an impost are
calculated at Rs 500.

The B^d make no direct
recommendation in regard
to the House tax, probably
because it has just been
extended to the Town of
Sangre and is general
in the District.

As regards the Loom tax
they observe that the
sum expected (Rs 500 per
annum) is so small
that they would not
recommend its imposition
now for the first time if
it were not likely that
the abolition of this tax
in the rest of the District
is now likely to be deferred
for some time to come.

Orders are required as to the
levy of

I House tax

II Loom tax.

The Chuttrums of the

Rajah have been placed under the operation of Reg VII of 1817, and the house tax levied in the Chuttrum villages is credited to the Institutions.

MS

Now the house tax is a fair one, & may properly be extended perhaps to these villages; but the imposition of the loom tax seems of much more doubtful propriety.

MS

The loom tax has already been extended to the Town of Tanjore - See Encl. Jan 12/59.

See V. Reg 1 of 1816.

The House Tax ought I think to be extended to the Rajah's villages - but as to the Loom Tax which is one of the least defensible parts of the Muturpah system, it is fully believed in England that it has been abolished and I shall shortly submit a proposal to Govt on the subject.

MS

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 31st March 1859.

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(A true Extract.)

MS

Secretary.

J. D. BOURDILLON, Esq., Secretary to Government, R. D.
Copy to Collector of Tanjore.

1890 " " 11-13
3. August/68 " 54-51

562

At Newfarm the Precinct.
=ing of the Ward of New.

Feb 13th } March 1859

2. *B. l.*

4611: 11774

Doing nothing with the
fewest words possible, thereon, or
to form the skeleton of
any new matter on the mu-
tual love & friendship in the
case of people who are

No 284-29

21 April 1829

8627

The Government of the State

expulsion of the Moros to the village or
lately under the Spanish administration
in Iloilo that being in fact a colony
but they considered it expedient to extend
the law to Iloilo.

W. H. W.

Offt. Chas. Geo. D.
6th May 1859.

To her A. Lloyd of Penn.
with an Envelope
Dec 13/73

Ques

2^d May 1859.

It was ordered