Revenue Department

G. C. No. 707

Dt 27th May 1859

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Revenue 1859 Departt.
Cons: 27th May.

No 707.

Pro. of the Madras Govt.

Dy 26th May 59.

Extract from the Pro= of the Bd of Revr. dd 20 Septr 59 Coll 1744 in

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C. No 363 in Cons.

Passing orders on a digest of the orders in force on trees and topes.

No 49 to 55.

in their Districts and to endeavour to induce wealthy natives both of the mercantile and the agricultural classes to act on them. The long period of exemption from taxation of the land chosen in waste, the very moderate de-mand thereafter and its fixity, and the per-manency, completeness and security of the title given, are points to be specially stated as inducements.

Copies to the Bds of Revs Dated 27th with Copy Corrected Do.

Proceedings of the Madras Government, Revenue Department, from 18th to 27th May 1859.

No. 49. Read the following Extract from the Proceedings of the Board of Revenue, dated 28th April 1859, No. 1469.

Read Extract Minutes Consultation, dated 14th March 1859, R. D., No. 321.

(In Con. 16th March 1859, No. 1085.)

In accordance with the instructions given in para. 5 of this order, the Board proceed to prepare a digest of the various rules which have lately been laid down on the subject of topes and trees.

2. To place the subject in a clear and connected form, the Board may be permitted to begin by expressing their regret that the faulty and oppressive principles of the former Native Governments, were so long permitted under our rule to cramp agricultural enterprise and industry. Under the short-sighted native system, the immediate collection of as much revenue as could be levied, was the principal object kept in view. Hence if any new products of value were cultivated, an increased tax was demanded, and the ordinary assessment was raised if the ryots improved their lands by sinking wells, or planting trees. This taxation of improvements was unhappily continued under our rule, and the consequences showed themselves in a stagnant revenue, in the neglect of lands possessing great natural advantages and in an apathy and want of enterprise on the part of Agricultual community, except in favored Districts like Canara where sounder revenue principles prevailed.

3. At length an era of more hope and promise commenced in 1853, when wells dug by landholders at their own expense were declared to be exempted from additional taxation; an exemption which was soon extended to private tanks and water courses. This enlightened policy gives such a stimulus to the cultivation of gardens and fruit trees, that allusion to it could not with propriety be omitted on the present occasion. Besides being one of the earliest, it has also been one of the most efficient reforms, and in their Proceedings of 22d January 1858, No. 305, para. 36, the Board remarked that the abolition of the old system of taxing private wells and tanks, was the measure to which they looked with most confidence for covering our provinces with fruit trees and plantations.

4. But in the interval which passed between the commencement of our rule and the introduction of the above more liberal policy, a faulty revenue system led to the decay of old gardens and plantations, while few or no new ones were planted in their place. "Hence the want of trees "and timber became to be increasingly felt and "eventually the tope rules of 1848 were drawn up "with the view of encouraging plantations." These rules are divided into two sections.

Ex. Mins. Cons. 31st May 1855. No. 655, p. 11, in Con. 29th Oct. 1855, No. 1422.

See Board's C. O. book, page 443.

The first prescribes the manner in which topes and avenues of trees for public utility can obtain exemption from taxation. Topes of this description may be planted on Sheygal (occupied) as well as on waste land.—See

C. O. book 1st Vol. C. O. 15th October 1849, page 504.

The second prescribes the manner in which *waste land* may be given on cowle, without tax for 20 years, to parties who wish to plant topes, including plantations for firewood, for their private benefit.

5. The second portion of these rules virtually acknowledged the important principle, since fully admitted and acted upon, that no revenue should be demanded from plantations beyond the assessment of the land on which they stand. But this principle was only at first admitted prospectively or in regard to *future* plantations. Another point in which these Rules of 1848, were in the first instance defective, was in not allowing them to apply to Cocoanut, Betlenut, Palmirah, and Date trees. This restriction had its origin in fears for the revenue derived from existing plantations, and was soon given up. The restriction was removed as regards avenue trees by C. O. of 23rd October 1848, page 475, and was afterwards abandoned altogether by C. O. 28th September 1854.

See Board's Pro. quoted in note 5, page 446 of C. O. Book and notes 3, 4 and 11 on Topes in the appendix of 2nd Vol. p. 204, &c.

C. O. Book 1st Vol.

C. O. supplt. page 89.

6. The next improvement was to revise the rates of tax collected on scattered trees. The subject was brought forward by the Collector of Trichinopoly who proposed to reduce and simplify the rates in his District, and the Board took the occasion to observe that in their opinion the revised rates should be charged only in cases where no separate assessment was levied on the land. Government sanctioned the modified rates proposed for Trichinopoly, but their order specified trees on unoccupied land only, so that the great principle of not levying a tree tax in addition to the land assessment still remained in abeyance. The Board then took measures for extending to other Districts the reform which had been carried out in Trichinopoly and laid the subject before Government in their letter of 2nd April 1855. The arrangements on this occasion had two objects in view;—

Extract Minutes Consultation 4th January 1854, No. 10, in Consultation, 30th January.

I. To exempt all trees from taxation except a few of the most important kinds, *viz.* Mango, Tamarind, Jack, Eloopah, Cocoanut and Palmirah.

II. To introduce into each District a uniform and moderate scale of taxation in supersession of the former complicated and sometimes burdensome rates. The rates of taxation were at the same time assimilated in the different Districts as far as their varying circumstances permitted.

7. Government entered into a discussion of the subject in Extract Minutes Consultation 31st May 1855, No. 655. The arrangements proposed by the Board for modifying the rates of tax on scattered trees, and freeing all except six descriptions from taxation were approved; but Government now went fully into the question, and directed several other reforms to be proceeded with. By far the most important of these was the great principle lately advocated by the Board of charging no tax for trees *on occupied lands*, and it was now directed that trees on Puttah or Inam land, on the boundaries of fields and in backyards, should be exempt from taxation. The other ameliorative measures related to the following subjects;—

Circulated with Board's C. O. of 29th October 1855, No. 2902.
In Con. 29th Oct. 1855, No. 1422.

I. Arresting the decay of old topes which had fallen into the hands of Government, in consequence of the former Native system of heavy taxation, by placing a moderate assessment on the land occupied by them, and giving them over to the heirs of the original planters where they could be found, or otherwise to the village community, or some respectable landholder.

II. Distinguishing groups of Palmirahs or other trees on unoccupied land from detached or scattered trees, so that the former might be relieved from the tree tax and the toll system, by being charged a lump rent or Muctah, or by an assessment being fixed upon the land.

III. Leaving all landholders at perfect liberty to lop and fell the trees growing on their property, and forbidding any private trees to be taken except by purchase when timber or fuel was required for public purposes.

IV. Attention was also drawn to the importance of protecting avenues, valuable timber in the forests, and trees of all descriptions planted to strengthen the bunds of tanks and channels; while villagers were not to be debarred from their ancient privilege of cutting fuel and wood for domestic purposes within their village limits.

8. After collecting the necessary information from the Collectors, the Board detailed arrangements, for carrying out the views of Government, as far as was found possible, in their Proceedings of 22nd January 1858, No. 305. In some points it was found necessary to modify those views—for instance, the toll system under which the trees are taxed *instead of the land*, in Tanjore, and part of Trichinopoly, in Tinnevelly and Malabar, could not be at once altered and was found to work satisfactorily in the first three Districts. It was also shown that most of the old topes had not lapsed to Government from over-taxation, as had been supposed, and that only in some instances, therefore, were parties willing to take them from Government on condition of paying the land assessment. It appears, however, unnecessary to enter into these particulars which are noticed in extenso in the Government's review of the Board's Proceedings contained in Extract Minutes Consultation 6th March 1858, No. 298.

In Con. 21st April 1858, No. 1061.

9. Another important subject connected with trees is the extent to which the renters of Abkarry Farms have been allowed to interfere with toddy-producing trees growing on Ryots' holdings. Government directed enquiries to be made on this point in Extract Minutes Consultation 18th July 1856, No. 748, the Board reported upon it in their Proceedings of 28th February 1859, No. 734, and this report has just been reviewed by Government in the Extract Minutes Consultation at the head of these Proceedings.

In Con. 14th August 1856.

10. The leading papers connected with the taxation of topes and trees have thus been enumerated; but a separate correspondence has taken place between the Board and the Collectors to arrange such local rules as the peculiarities of each District required to carry out the orders of Government.

I. When the tarum assessment of the land is paid, no extra tax will be levied on trees of any kind which now exist or may hereafter be planted.

NOTE.—The spirit of this rule is not contravened by the levy of a tree tax in Malabar, Tinnevelly, Tanjore and the wet talooks of Trichinopoly, for this tax is there *substituted* for the land assessment instead of being an addition to it.

II. Under the spirit of the above rule no tree tax will be levied on trees growing on Inam lands or in the backyards which are allowed for the use of the ryots by the Hookumnamah rules or the District Mamool.

III. When trees are planted on Poonjah land and water is taken for them from a Sircar source, the usual water tax will be levied in addition to the Poonjah assessment.

IV. The holders of trees on Puttah or Inam land or in backyards have an absolute proprietary right in them, and may lop or fell them at pleasure, and without first applying to the Government officers for permission.

V. When Cocoanut or other trees are planted on Nunjah land, a single crop, or a double crop assessment will be levied, with reference to the registry of the land as one crop or two crop.

NOTE.—This rule is founded on the following reasons—Trees do not require more water than one rice crop and no extra charge is therefore made for them when planted on single crop land. But when they are planted on land which has been supplied with irrigation for two rice crops, Government ought not to lose its revenue and a two crop assessment is therefore charged.—Vide Enclosure 2 in Board's Proceedings of 8th March 1855, No. 599.

VI. Applications may be made for the topes now in the hands of Government, on the condition of paying the tarum assessment of the land on which they stand. Where the heirs of the planters of these topes can be found, they will be surrendered to them. Otherwise they will be made over, at the discretion of the local authorities, to the village community, or to some respectable person who will be likely to take care of the trees. In all these cases after a Puttah is given for the land on which a tope stands, the Puttahdar becomes absolute proprietor of the trees.

VII. Topes for which offers are not made on the condition of paying the land assessment, will be put up to rent, or will be given out on a Muctah, or fixed money rent, or the tree tax at the modified rates will be levied on their trees. In these cases the temporary holder will be entitled to the leaves and loppings as well as to the fruit, but must not fell the trees without permission.

VIII. Where no persons are willing to rent topes, measures will be taken by the Government servants to gather and dispose of the produce—the village community will not be obliged to take charge of the tope or pay its previous rent.

IX. A tree tax at the revised rates will be collected on scattered trees growing on waste or unoccupied land for which the tarum assessment is not paid.

X. When an application (durkhast) is made for waste land containing scattered trees the holder of the trees is to be offered the choise of taking the land at the tarum assessment, and if he refuse, the land with the trees may be made over to the applicant.

NOTE.—This principle is laid down in Extract Minutes Consultation 6th March 1858, p. 15, but Collectors have been advised to act on it carefully, and with due re-

In Con. 21st April 1858, No. 1061.

gard to established custom, and th terests of Government. They have been informed that they possess a discretionary power o fusing offers made for waste land containing valuable timber or fruit trees, when the object of the applicant is to obtain the timber, or annoy an opponent instead of really cultivating the land. In the same manner waste lands containing Palmirah or Date trees will be reserved for Abkarry or other Government purposes.

Note.—In the orders sent to some Dist icts, Madura, Bellary, Nellore, Guntoor, South Arcot, &c., double Puttahs have been prohibited, and the holder of trees is to be given merely a receipt for his payments. But in some instances, as in Salem, this rule cannot be at once carried out, in consequence of its departure fr long established practice.

XI. In some instances one Ryot holds a Puttah for the land, and another for trees growing upon it. In these cases when the holder of the trees does not consent to pay the tree tax to the Puttahdar, it is to be collected from him by the Government officers as heretofore, but is to be credited to the Puttahdar. Collectors are to endeavour to bring this inconvenient system of double Puttahs to a speedy end and are to give only receipts and not Puttahs to the tree holders whenever practicable.

XII. Ryots are allowed the same privilege as heretofore of cutting fuel within their village limits. They may also cut small sized wood for domestic purposes, under the Regulations laid down by the Forest Conservancy.

XIII. The tope rules of 1848 are still in force, and all persons wishing to plant public or private topes, including plantations for firewood, may apply for land under them. Sandy or sterile ground, on which Palmirahs and other trees will grow, but which is unfit for ordinary cultivation, will be given on a light assessment, and this assessment is not leviable for 20 years.

Note.—This rule does not apply to the Tinnevelly District, as respects Palmirahs which are there a staple product and bases of the Revenue.—See Board's Proceedings of 6th May 1858, No. 1617, and Extract Minutes Consultation, 7th October 1858, No. 1351.

In Con. 6th Nov. 1858, *No.* 4527.

XIV. All holders of such trees as Cocoanuts, Dates and Palmirahs, can only use them for making toddy under the provisions of the Abkarry Regulation I. of 1820. But the Abkarry renter is prohibited from interfering with such trees when growing on private land without the consent of their owners.

Note.—The latter part of this rule will not be carried out in Bellary, Kurnool, Cuddapah, Nellore, Chingleput, Guntoor, Masulipatam, Rajahmundry, Vizagapatam and Ganjam, until the present Abkarry leases expire, or arrangements have been made with the renters.

XV. Palmirah and Date trees growing on Government waste land will continue under the charge of the Collector and not be made over to the Conservator of Forests. The Abkarry renter will be allowed the use of these trees free of any payment, but this is only whilst the land remains unoccupied or whilst the trees are not required by Government. When any of them are given or sold to the ryots for domestic purposes, the Collector is to provide that others are sown or planted in their place.

XVI. In the event of the assessment due on land not being paid, the land, together with the topes and trees on it, will be liable to be sold for the arrear. No separate sale of the trees will be permitted.

Note.—A modification of this rule will be necessary in practice where the holder of trees receives a separate Puttah.

11. In their Proceedings of 22nd January 1858, para. 41, the Board observed that the Tope Rules of 1848 were found thus far to have had little effect in extending private topes, and suggested that the end in view might perhaps be better attained by giving over tracts of ground, which are unfit for ordinary cultivation, once and for ever, at a light and fixed quit rent. It appeared to them that a payment of this kind would be more suitable than an ordinary rent for sterile lands of the description in view, and that Ryots would show more willingness to plant them, if in the receipt given for the quit rent, they annually received a document which both

Proceedings of the Madras Government, Revenue Department, from 18th to 27th May 1859.

acknowledged their proprietary right and showed that no additional assessment would be fixed on the land after the trees came to maturity. Government, however, thought that the present rules would be a sufficient encouragement to plant, if such an extremely light assessment as is suitable for sandy and inferior descriptions of lands was fixed upon them, and the Board have, therefore, called attention to the subject by giving prominence to it in Rule XIII. The increasing scarcity of fuel makes it highly desirable, that plantations of firewood should spring up on waste land of this description.

Ex. In. C. 6th March 1858, *No.* 298, *para.* 12, *in Con. 21st April* 1858, *No.* 1061.

12. One point of some importance remains. In Extract Minutes Consultation 6th January 1858, No. 243, paras. 10 to 12, Government allow the Officers of the P. W. Department to apply the proceeds of plantations made by them near anicuts and river banks, in the first instance to strengthening those works, and maintaining and extending the plantations. Benefit would arise in the Board's opinion if they were authorized to extend this principle at discretion to cases where Collectors are engaged in forming topes and spreading the cultivation of useful trees. The subject has just been brought to their notice, in consequence of the Collector of Salem wanting funds to pay the villagers who are employed from year to year in sowing Palmirah seeds on Government waste land. Mr. Orr commenced this practice in 1841, and it has been followed so successfully that the growing trees were reported in 1854, as amounting to above 25 lacks. In the opinion of the Board a portion of the proceeds derived from the sale of their leaves, fibres and timber* might be advantageously employed, in carrying on further planting of this very useful tree.

In Con. 1858, *No.* 1290.

* *On this subject see E. M. C. 8th September* 1858, *No.* 1836, *P. W. D. Public, 8th in Con. 23rd September* 1858, *No.* 4067 *respecting Masulipatam and Board's Pro. C. O. 23rd July* 1858, *para.* 13.

E. M. C. 8th September 1858, *No.* 1836, *para.* 8, *P. W. D., in Con. 23rd September* 1858, *No.* 4067.

13. It remains to consider the rules which have been passed regarding topes, avenues and trees in the Public Works Department.

14. The planting of valuable trees in topes or along tank and channel bunds was impressed on the Officers of the P. W. Department in the C. O. of the Board of Revenue D. P. W., dated 31st July 1855, and Government showed their approval of this order in Extract Minutes Consultation quoted in para. 15 of these Proceedings. Government afterwards transferred all avenues to the charge of the District Engineer, except in Tanjore,† on the ground that their formation was "evidently connected with Public Works," and on the same principle Dr. Cleghorn's paper of suggestions for growing valuable trees and hedges was circulated to that Department.

Page 160 *of Mr. Grant's book.*

† *Respecting Tanjore see*
E. M. C. 6th January 1858, *No.* 9, *D. P. W.*
Do. 31st March 1858, *No.* 587, ,,
Do. 24th April 1858, *No.* 768, ,,
C. O. 18th December 1856 *B, Mr. Grant's book, page* 458.
C. O. 28th October 1856.
Ditto. page 430.

15. When there was a distinct Road Department the Superintendent had the management of the avenues, which he planted along the main lines of road under his charge; but the avenues on all the branch and District road used to be under the Collector's care. The influence which the Collector has with the Native community, and the more efficient means of control which he possesses in the village and talook establishments make the Board of opinion that the Conservancy both of these avenues and of the minor works of irrigation (tanks and channels) would be more efficient, more prompt and more economical to the State, if placed in that officer's hands, and they are strengthened in this opinion by the remarks made by Government in p. 1 and 4 of Extract Minutes Consultation, 13th November 1858, No. 2386, P. W. D., and in para. 2 of Extract Minutes Consultation, 31st March 1858, No. 587, P. W. D. But as this subject is not under discussion, the Board need only observe that while the present arrange-

In Con. 4th Dec. 1858, *No.* 5252.

b 26th May 1859 N° 707

Proceedings of the Madras Government, Revenue Department, from 18th to 27th May 1859.

C. O. 21st Jan. 1857 B, page 468 of Mr. Grant's book.

E. M. C. 29th Oct. 1858, No. 2288, P. W. D., in Con. 6th Nov. 1858, No. 4907.

E. M. C. 15th March 1859, No. 324, R. D.

ment continues, they are not aware of any orders being required in addition to those already given. These orders call on the Magistracy to aid in preventing the theft of wood or young trees, and to discover and punish persons guilty of those offences, and direct that avenues are not to be lopped or felled without the permission of the Collector, who appears to the Board their most efficient custodian, especially when the village community has a part interest in the trees.

No. 50. ORDER THEREON, 26th May 1859, No. 707.

Order March 29th 1859, No. 321, para. 5.

The object of Government in requesting the Board to prepare a digest of the orders in force on the subject of trees and topes, was to obtain for general use a short summary of those orders. The present paper though well suited to be useful is not so concise as the Government intended; but as it has been circulated to Collectors no change need be made. The Government will only remark that a mistake seems to have occurred in numbering the paragraphs; a copy will be sent to the Board containing the corrections which should be made in this respect.

2. The order calling for a summary directed that it should be submitted for the approval of Government; in future it will be better that, as a general rule, papers by the Board on which the orders of Government are to be passed, or such as are prepared in obedience to an order, should not be circulated till they have been under the review of Government.

3. Adverting to the note to Rule XIV. in new para. 10, the Governor in Council resolves to call the Board's attention to clause first Section XVII. Regulation I. of 1820, which expressly exempts trees on private land from interference by Abkarry servants of Government or renters. If the existing Abkarry leases in the Districts named authorize such interference, they are so far illegal, and the provisions cannot be lawfully enforced. The Board will forthwith instruct the Collectors to annul such provisions; and as their admission into the leases was the fault of the servants of Government, the Board will be at liberty to propose such compensation as may be a fair equivalent for any loss really sustained by the renters in consequence. In para. 3 of the order of March 14th, the attention of the Board was called to this subject; but that part of the order seems to have been overlooked.

4. Referring to the suggestion in (new) para. 12, that Collectors should be allowed to employ part of the proceeds of Government plantations in maintaining and extending such plantations, the Government do not desire to encourage generally the practice of planting by Collectors; being of opinion that it is not a function of Government but of private persons; that the latter will do it better, and that they will be deterred by Government competition. In particular cases, however, the proceeding may be proper, and that here instanced by the Board is one such. Where such planting is carried on with the approval of Government, the Governor in Council will be prepared to allow the course proposed by the Board; but it is not to be followed without such special permission.

5. Adverting to the closing paragraph of the Board's Proceedings, the Governor in Council wishes the Board to ascertain and report whether any bad effects have resulted in practice from the Avenue trees being under the modified control of the Engineer Department.

6. It is very desirable to encourage the planting of topes by private persons, whether for timber, for fruit, for shade, or for firewood. The existing rules applying to this case are so liberal that the Governor in Council cannot but think they would be more largely taken advantage of than they are, if they were generally known and fully trusted. He wishes the Board to instruct the Collectors to take every means in their power to make these rules known in their Districts and to endeavour to induce wealthy Natives both of the mercantile and the agricultural classes to act on them. The long period of exemption from taxation, if the land chosen is waste, the very moderate demand thereafter and its fixity, and the permanency, completeness and security of the title given, are points to be specially stated as inducements.

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

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Revenue Dept.

No. 707

Proceedings of the Madras Government

Under date the 26th May 1859.

Read the following

Extract from the Proceedings of the Board of Revenue.

Rec'd enter 28th April 1859 No 1169

Order March 29th 1859 No 321. Para 5.

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provisions cannot be lawfully enforced. The Board will forthwith instruct the Collectors to ~~annul such provisions, this effect,~~ so far the ~~re-admission of such provisions~~ into the Leases is owing the fault of the Servants of Government, the Board will be at liberty to propose ~~to Government~~ such compensation as may be a fair equivalent for any loss really sustained by the renters in consequence. In pursuance of the order of March 14th, the attention of the Board was called to this subject; but that part of the order seems to [illegible]

But then what do Jan include under the term "private lands permanently settled lands from ot abkari sources ~~of abkari~~ were excluded at the permanent settlement will not come under that table? The private lands in S XVII $\frac{I}{1820}$ refer to such as are clearly private property & not permanently settled lands are included in the abkari farm generally then ~~out~~ the Govt. Mr Cravens Mg

The Board allow that the leases are faulty, see this respect & already is provided for

draft
Wlh

4. Referring to the suggestions in (new) Para. 12, that Collectors should be allowed to employ part of the proceeds of Government plantations in maintaining and extending such plantations, the Government do not desire to encourage generally the practice of planting by Collectors; being of opinion that it is not a function of Government but of private persons; that the latter will do it better, and that they will be deterred by Government competition. In particular cases, however, the proceeds may be proper

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