

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

992

Press
Mis.

Dated

29th - July 1859.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

No. 18. 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 13th July 1859, No. 2752.

I am directed to submit for the consideration of the Honorable the Governor in Council, the instructions which they propose to issue to the several
In Con. 20th June 1859, No. 2906. Collectors in connection with Extract Minutes Consultation, dated 18th June 1859, R. D., No. 806, regarding remissions for waste in a ryot's holding.

2. The object aimed at is the universal enforcement of the rule that all land in a Ryot's Puttah shall be charged. In the case of unirrigated lands practical effect has been given to this rule to a considerable extent and with the settlement of the question of fallows its strict observance in every district may be confidently looked for, unless in some places the existing assessment should still present an obstacle to its unreserved introduction. Should such be the case it will not be difficult to apply a remedy.

3. With wet lands it is otherwise. Here the assessment is in the nature of a compact, and its payment contingent on water being furnished. Where this is not supplied the holders of wet lands are entitled to consideration and remissions must be granted, but these may probably be got rid of in some degree by proper attention to the state of the assessment where the irrigation is defective. The arrangements necessary to this end have been shewn in the instructions to Collectors now submitted.

4. In the case of wet lands Collectors are authorized to grant remissions for land not cultivated and for perished crops in ordinary cases without the previous sanction of the Board. Signal calamity in consequence of adversity of season, when more than ordinary indulgence is called for, is brought specially to the notice of the Board, and by them, when necessary, to that of Government. Any departure from this practice, which has existed for so many years, would hardly be conducive to good government, or compatible with that general superintendence of the Revenues which the Board are called upon to exercise. It is presumed therefore that the remarks of Government in para. 11 of their Proceedings are not intended to interfere with it. A similar course of proceeding will be observed in the case of dry crops, when under extreme calamity, it shall be found necessary to relax the rule under consideration.

5. With reference to the remark of Government in para. 6 that the views on this subject have been fully carried out in Bellary, I am directed
4th in Con. 13th July 1859, No. 3439. to state that in a memo. just received from the present Collector of that district, remissions to the amount of Rupees 33,170 have been granted in Fusly 1268 on account of Caboolaty Waste of which Rupees 12,796 is in unirrigated and Rupees 20,374 in irrigated lands. The former sum however is inconsiderable and probably appertains entirely to the appanum lands of Potails, shewing, as observed by Government that the orders regarding waste have been virtually carried out in this district.

6. In paras. 7 and 8, the Government notice the remissions granted in South and North Arcot in Fusly 1267. That year was
To Govt. 29th March 1858, No. 1131. quite exceptional in South Arcot and
From „ 1st in Con. 7th April 1858, No. 597, P. W. D. the remissions were granted under the
From South Arcot 1st Oct. 1858, No. 178, p. 8. sanction of the Board whose Proceedings were communicated to Government,

but the principle of the rule, Mr. Taylor (not Mr. Ratliff as supposed by Government) reported had not been abandoned. In North Arcot the rule is more generally observed than the Government have been led to infer. It

is seen from Mr. Whittingham's report on the Settlement for Fusly 1267 (p. 20) that Natangal has been entirely abolished throughout the district, that Chikudpooldy and Staliacummy were allowed to the extent only of

	<i>Fusly 1266.</i>	<i>Fusly 1267.</i>
	<i>Rs.</i>	<i>Rs.</i>
Chikudpooldy,	11,078	296
Staliacummy,	22,965	685

*Proceedings of the Madras Government Revenue Department,
from 23d to 29th July 1859.*

Rupees 296 and Rupees 686 respectively, the whole of which with one trifling exception occurred in the talook of Sutwaid and was given under special circumstances pending a final revision of the assessment in that Talook.

7. The reports for Fusly 1268, which has only just closed, have not reached the Board.

8. In conclusion, the Board beg permission to add, with reference to the remarks of Government generally, that the object in view was prominently brought forward by them in their general report to Government for Fusly 1262.

In pursuance of the views then expressed they have been engaged from time to time in carrying out the system. Ultimate success will depend, as already observed, on the settlement of the question of fallows and adjustment of the existing assessment should it be still too high in any locality. The state of the assessment has an important bearing on the question. Should it be

*E. M. C. 2d Sept. 1858, No. 1200, in Con.
6th Oct. 1858, No. 3969.*

*To Govt. 19th March 1859, No. 956, paras.
2 and 3.*

burdensome any where, the enforcement of the rule unhesitatingly could hardly be required, as observed by Government on a former occasion, without fear of injustice or hardship to the ryots. The relief afforded by the recent modification of the assessment had special reference to its excessive character in particular instances as keeping good lands out of cultivation, and not to its being a final measure.

9. The Board desire me to state that they have reason to believe that their colleague, Mr. E. Maltby, who is now absent, does not entirely concur in their views on this subject.

DRAFT CIRCULAR.

Read Proceedings of the Madras Government dated 18th June 1859, R. D., No. 806.

(In Cons. 20th June 1859, No. 2906.)

1. Resolved that the foregoing Extract Minutes Consultation be circulated to all Collectors, and that they be requested to give immediate effect to the instructions of Government for the discontinuance of annual remissions on *ryots' holdings*.

2. The Collectors are aware that the subject has been repeatedly under the consideration of the Board and Government. The orders issued from time to time have been carried out in some districts, in others on various grounds they have been only partially attended to. The land assessment having been reduced where it was found to be burdensome, it is now desired that they be enforced in all districts alike, in their full integrity. The main object of the rule, it will be observed, is "to free the ryot from subservience to the inferior Native Revenue servants and to simplify the Revenue system." This should be distinctly explained to the ryots.

3. The remissions generally allowed in a ryot's holding, to which immediate attention should be given, are as follow:—

1. For entire fields not cultivated.
2. For portions of fields not cultivated (Stullacummy, Shamlut Bunjer, &c.)
3. For land ploughed, but not sown (Chikud Pooldy.)
4. For land used as seed beds (Nátangúl.)
5. For withered crops (Shavy.)

4. The first three items come under the general head of land not cultivated (Karumboo or Bunjer) and remissions for these will be disallowed under the present orders. It is always open to the ryots to relinquish, under the rules on the subject, such lands as they may not wish to retain. In para. 12 Government allude to the practice of ryots giving up land at the beginning of the season and taking it again if the year turns out favorably. The Board believe that with the increased value imparted to land by recent reductions of the assessment the ryots do not now readily relinquish any portion of their holdings. The particular attention of the local authorities is called to this subject, but in dealing with it, they will take care that the ryots are not

*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

called upon to relinquish land till the prospects of the season are sufficiently developed to enable them to judge how far it is worth their while to retain it. The month of November is the period fixed for this purpose in Bellary because by that time the rains are over, and the prospects of the season fully developed. Collectors will fix a date on the same principle in their respective districts as already required by C. O. dated 9th July 1858, No. 2353, para. 11.

5. Stullacummy remissions, the second of the items above mentioned is intended to apply to lands actually occupied and not to the entire extent of a survey field, portions of which may remain unoccupied. In survey fields the assessment of the portions occupied will alone be charged, and should be denoted by subsidiary numbers. Thus supposing the number of a survey field containing 25 acres to be 15, and 3, 6 and 8 acres to be occupied by A. B. and C. respectively, these portions will be numbered $1\frac{1}{2}$, $1\frac{1}{2}$, and $1\frac{1}{2}$ and be charged, whether, cultivated or not. The remainder of the survey field not having been taken up, will not be charged.

6. The fourth item or remission for land used for seed beds is found chiefly in North Arcot and is only of recent introduction there. The assessment of the district having been now reduced, all plea for continuing it any longer has ceased. The former practice of the district will therefore be strictly adhered to as already ordered.

7. It is not intended that the rule which it is now desired to enforce should apply till further enquiry has been made on the subject, to lands, which in some districts as in South Arcot, are by custom left fallow in alternate years. Where this custom is observed the Collectors of such districts will bring the matter under consideration at an early date with explanation as to the circumstances under which the land is left fallow, and whether rotation crops are not in many instances resorted to rather than that the land should be unemployed. Suggestions will also be offered as to the best mode of giving relief, if such, after a full review of the subject, is considered necessary.

8. Shavy, or remission for withered crops, applies exclusively to irrigated lands. It is not the system any where to grant remissions on this account for dry crops, except under extraordinary circumstances, when the subject is always laid before the Board for their orders. In no case are Collectors to give remissions for dry crops without previous sanction.

9. The rule of charging for all land in the Puttah is thus to be strictly enforced in the case of dry lands. As regards irrigated lands indulgence is called for as usual where the necessary supply of water has not been furnished, but the necessity even here for remissions for land not cultivated may be avoided to a considerable extent in future by careful attention to the quality of the irrigation and fixing the rates of assessment under it accordingly. All irrigation may be viewed under two general aspects, viz. perfect and imperfect, the latter embracing sources of supply, which must be replenished several times during the season to ensure a crop of rice. It is obvious that a full supply of water cannot be looked for every year in these cases. Where the full wet (Rice) rates of assessment are fixed for lands under an imperfect irrigation, large remissions are necessary in most years, but by lowering the rates with reference to the supply of water available in ordinary years, it is open to the ryots to grow other products besides rice, which require little more than an occasional moistening of the land. In this way the land under such sources of irrigation may be cultivated every year and the rule disallowing all claims to remission enforced in regard to it. Lower rates of assessment may be introduced in two ways, either permanently where there is no prospect of an improvement in the irrigation, or by a per centage reduction of the fixed assessment till such time as the irrigation shall be restored or improved. The Board will be prepared to give immediate attention to such suggestions as Collectors may offer for giving effect to this arrangement. The matter should be fully discussed with the ryots in the first instance.

10. Remissions for withered crops in wet lands will be granted as usual but instead of a scrutiny into the out-turn of each ryot's holding as at present they will be given by a general per centage either for the whole Talook, or for a set of villages or for a particular crop as the case may be. In cases of general failure the per centage will frequently be uniform, where it is otherwise the per centage will vary according to the ascertained loss in different localities. This plan was successfully followed in Fusly 1264 in Guntoor, when the jonna crop, the staple produce of the district, generally perished.

*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

11. The petty item Pal-nashtam, or loss of produce, which is only found in a few districts, will be discontinued. In like manner Panyboodthy and Paimaly or claims for loss of crops from being covered with water, will not be admitted in future, as mere matters of course at the annual settlement. Where the crop has been completely destroyed the owner of the land must be considered entitled to consideration.

12. Teasgáree, or remissions to certain privileged persons, has been for the most part abolished but the Board observe from the accounts that it still exists to some extent in a few districts. This remark applies particularly to Chingleput and Salem, where this description of remissions seems still to be given. It is very desirable that this distinction in favor of particular persons should cease in all districts. Where it still exists Collectors will report under what circumstances it has been allowed to continue.

13. The remissions which appear under the heads of Fasal Cummee, Moonasib Cummee, and Teerwa Cummee may be got rid of by adjusting the rates of assessment of those lands where these items are found. Fasal Cummee is granted where the second crop in two crop lands is not cultivated. The assessment of such lands may be reduced to a single crop assessment, half of the same in addition being imposed when a second crop is grown or the consolidated two crop assessment may be modified with an understanding that it shall be paid under all circumstances whether a second crop is grown or otherwise. The latter course when the normal state of the land is two crop, is preferable from being more simple. It is followed in Gunttoor in the newly irrigated lands under the Kistnah Anicut. Moonasib Cummee is a fixed deduction in consequence of the assessment being higher than can be easily realized, and may be abolished by permanently fixing the assessment at its proper amount. Similar remarks apply to Teerwa Cummee. Collectors will submit their views as to the best mode of treating the remissions noticed in this para. in view to their final abolition.

14. Cowl remissions will remain as at present.

15. It is not intended that the present orders should embrace remissions granted as remuneration for service or deductions, as Kattoogootah, Candachar, &c. The latter it has been proposed to transfer to the head of Enam subject to jody.

16. Collectors will report at an early date in what way effect has been given to these orders, each furnishing in detail for his own district a list of the several items affected.

The following is a summary of the orders conveyed in these Proceedings.

I. In unirrigated lands no remissions will be allowed for waste in a Ryot's Puttah, except for periodical fallow, where the custom prevails at present.

II. The question of periodical fallows to be considered in view to remissions on this account being either disallowed altogether or so regulated as to render annual interference with the concerns of the ryots on this account unnecessary.

III. The occupied portions of survey fields to have subsidiary numbers affixed in the manner pointed out. Portions of survey fields which have not been taken up, will not be charged.

IV. Natangál or seed beds to be invariably charged.

V. Remissions for perished crops to be given in the case of wet lands only and by a per centage.

VI. The assessment of lands under irrigation that is imperfect to be modified in view to the enforcement in these cases of the rule by which all land in the puttah is to be charged.

VII. The petty item Pal-nashtam to be abolished. Panyboodthy and Paimaly, not to be admitted as mere matters of course only.

VIII. Teasgáree or remissions to privileged persons to be further reported on where it still exists.

IX. The assessment of lands where Fasal Cummee, Moonasib Cummee, and Teerwa Cummee obtain, to be adjusted.

X. Remissions granted as remuneration for service, and deductions from the fixed assessment denominated Kuttoogootah, Candachar, &c., are not affected by the present orders.

(Signed) J. D. SIM, Secretary.

*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

No. 19.

ORDER THEREON, 25th July 1859, No. 992.

1. With this letter the Board of Revenue lay before Government Draft of a Circular which they propose to issue to Collectors, in order to give effect to the order of Government of June 18th, No. 806, respecting the abolition of yearly remissions. The Governor in Council has carefully considered the draft, and he finds that on some points it does not accurately represent the intentions of Government in framing the order above quoted. Having communicated with the Board on the subject, and obtained farther explanation from them, he now requests that the draft may be modified in the following particulars.

2. November is far too late a period to fix for the surrender of land: the effect of fixing such a time, after the cultivating season is closed, would be practically to undo the late order. Ryots would give up land in November and take it again at the commencement of the following cultivating season. Thus no approach would be made to permanency of holding. The intention of the provisions for giving up and taking land, is not to meet casual circumstances of season, but to enable the ryot to adapt his permanent holding to his means; and also to meet the case of those who, abusing the indul-

"It will also be necessary that such Razinamah should be made before the cultivating season."

End of para. 5.

"No doubt the ryots will not wish to have irrigated land struck out of their puttah if they can retain them waste without paying the teerwa; but if on the one hand the ryot claims the right to give up what land does not suit him, the Govt. on the other hand claim the right to know from him what land he desires to give up, and to levy teerwa on those he will not give up, whether they be cultivated or not."

Para. 8.

gence of yearly remissions, retain in their holdings without payment large quantities of land far in extent of their cultivation. On this subject the Governor in Council desires to recall to the Board's recollection some passages in their Proceedings of the 26th October 1854 in reply to a letter from the Collector of Bellary. The views expressed by the Board generally throughout that paper have the assent and approval of the Government; but the passages to which they would now especially call attention are those quoted in the margin. The sentiments thus stated are in their opinion the sound ones; and those now advocated by the Board are a retrogression.

3. On the foregoing considerations the Government resolve that the latest date for surrendering any land whether wet or dry, shall be the 30th April; this will be the end of the revenue year, when the Fusly year is abolished as it is about to be, in favour of the Indian official year. Land not given up on or prior to that date, shall be included in the settlement of the year; and shall be paid for, subject only to the exceptions allowed in special cases. This rule will come into effect next year; and Collectors will be instructed to take measures to make it clearly and fully known to all ryots, as the positive order of Government, that hereafter, beginning with the year 1860-61, land not given up on or before the 30th April will be included in the settlement. It will be made known at the same time that ryots giving up land will not be allowed any preference over others to have it again; and Collectors will be instructed to uphold this rule. The holders of land should also be made clearly to understand that they are at full liberty to sub let to others any part of their holding, on any terms and for any time that may be agreed on between them. Agreements for so sub-letting land should be in writing, for the prevention of mistakes.

4. Adverting to a suggestion in a demi-official paper on this subject received from the Board on the 20th Instant, to the effect that remission may be given in certain cases by allowing balances to remain uncollected and ultimately striking them off, the Governor in Council has to express his entire dissent from, and disapproval of, any such practice. To permit it in any degree would be so far to perpetuate under another form, the evils of annual remissions. His Excellency in Council is determined to carry out the resolution more than once declared by this Government that the yearly settlement of the revenue shall be a real one, and that it shall be enforced by all the means provided by the law. He is fully satisfied that this is the only true and wise policy as respects the welfare of the ryots themselves, and in view to the creation of a substantial and independent body of landholders.

*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

5. The next point to be noticed is that of remission for fallows, treated of in para. 7 of the Board's draft. Fallows are only used, it is believed, where used at all, for the two crops varagú and sugarcane. In both cases the Government believe the fallow to be quite unnecessary; because the practice is found in certain districts only, a change of crop being substituted in others. Further, even if it were necessary, it would not be fair that Government should be required to bear the charge, especially in the case of sugarcane. This is a highly remunerative crop, and if it is indeed so exhausting that the land needs a year of rest after it, it is but fair that the ryot who has the profit of the crop shall pay for the consequent fallow. There are many districts where a fallow after either sugarcane or varagú is quite unknown; and even in South Arcot where the practice most prevails, it is far from being general. For the foregoing reasons the Governor in Council resolves wholly to disallow the practice of giving remission for fallows.

6. The Board's draft instructions on the subject of shavy are far less stringent than it is the desire of the Government to establish; they will be pleased to revise them accordingly.

Paras. 8 to 10. With reference to the remarks in para. 10, the Government do not consider that it is necessary thus to re-open the question of the assessment on lands of the descriptions referred to. They believe that land supplied with such precarious irrigation already bears in general a proportionably low assessment.

7. The remarks in para. 11 on the subject of páimáli and páribudit require to be noticed. There are some lands which from their position are habitually liable to be flooded, and which may be assumed to have been assessed with reference to that liability. A ryot cultivating such land does it with a knowledge of the risk; and the Government are of opinion that he is not entitled to remission in case of damage. If as a consequence of enforcing this rule, it shall be found that any land in such a position is left permanently waste, it will be proper to consider whether the assessment ought to be reduced.

The case of damage by unusual and extraordinary floods is different. Remission may properly be allowed on such a contingency, as in the opposite case of a total failure of water.

8. The remissions noticed in paras. 12 to 15 of the draft are not temporary and casual remissions, but are either fixed, or varying under fixed and known rules. It is not necessary therefore that they should be noticed in the Circular, except merely to point out that they are not affected by the order.

9. The Board will be pleased to revise their draft in accordance with the preceding remarks, and re-submit it for approval. It is desirable with reference to the advancing season that the order should be issued as soon as possible.

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

Draft Circular

*Read Proceedings of the Madras Government,
dated 18th June 1859 N. O. No. 806*

(In Cons. 20th June 1859 No. 2906)

1. Resolved that the foregoing Exch. Min. Consultation be circulated to all Collectors and that they be requested to give immediate effect to the instructions of Government for the discontinuance of annual remissions on Ryots' Holdings.

2. The Collectors are aware that the subject has been repeatedly under the consideration of the Board and Government. The orders issued from time to time have been carried out in some Districts. In others on various grounds they have been only partially attended to. The land assessment having been reduced where it was found to be burdensome, it is now desired that they be enforced in all Districts alike, in their full integrity. The main object of the rule, it will be observed, is to free the Ryot from subservience to the inferior native Revenue Servants and to simplify the Revenue System. This should be distinctly

distinctly explained to the Ryots.

3. The permissions generally allowed in a Ryot's Holding, to which immediate attention should be given, as are follows:-

- 1 For entire fields not cultivated.
- 2 " portions of fields not cultivated (Stullacummy, Shamlat Buzjin &c)
- 3 " land ploughed, but not sown (Chirkud Polby)
- 4 " land used as seed beds (Natan-gil)
- 5 " Withered crops (Shavy)

4. The first three items come under the general head of Land not cultivated (Karnuboor or Buzjin) and permissions for these will be disallowed under the present orders. It is always open to the Ryots to relinquish, under the rules on the subject, such lands as they may not wish to retain. In p. 12 Government allude to the practice of Ryots giving up land at the beginning of the season and taking it again if the year turns out favorably. The Board believe that with the increased value imparted to land by recent reductions of the assessment the Ryots do not now readily relinquish any portion of their holdings. The particular attention

off

of the local authorities is called to this subject, but in dealing with it, they will take care that the Ryots are not called upon to relinquish land till the prospects of the season are sufficiently developed to enable them to judge how far it is worth their while to retain it. The month of November is the period fixed for this purpose in Bellary because by that time the rains are over, and the prospects of the season fully developed. Collectors will fix a date on the same principle in their respective Districts as already required by G. O. dated 9th July 1858 No 2353. p. 11.

5. Stullacummy permissions, the second of the items above mentioned is intended to apply to lands actually occupied and not to the entire extent of a survey field, portions of which may remain unoccupied. In survey fields the assessment of the portions occupied will alone be charged, and should be denoted by subsidiary numbers. Thus supposing the number of a survey field containing 25 acres to be 15, and 3, 6 and 8 acres to be occupied

occupied by A, B. and C respectively these portions will be numbered $\frac{15}{1}$, $\frac{15}{2}$ and $\frac{15}{3}$ and be charged, whether, cultivated or not. The remainder of the Survey field not having been taken up, will not be charged.

6. The fourth item or remission for land used for seed beds is found chiefly in North Arcot and is only of recent introduction there. The Assessment of the District having been now reduced, all plea for continuing it any longer has ceased. The former practice of the District will therefore be strictly adhered to as already ordered.

7. It is not intended that the rule which it is now desired to enforce should apply till further enquiry has been made on the subject, to lands, which in some Districts as in South Arcot, are by custom left fallow in alternate years. Where this custom is observed the Collectors of each District will bring the matter under consideration at an early date with explanation as to the circumstances under which the

Lower rates of assessment may be introduced in two ways, either permanently where there is no prospect of an improvement in the irrigation or by a percentage reduction of the fixed assessment till such time as the irrigation shall be restored or improved. The Board will be prepared to give immediate attention to such suggestions as collectors may offer for giving effect to this arrangement. The matter should be fully discussed with the Ryots in the first instance.

10. Remissions for withered crops in wet lands will be granted as usual but instead of a per cent into the out-turn of each Ryot's holding as at present they will be given by a general percentage either for the whole Taluk or for a set of villages or for a particular crop as the case may be. In cases of general failure the percentage will frequently be uniform, where it is otherwise the percentage will vary according to the ascertained loss in different localities. This plan was successfully followed in July 1264 in Gondou, when the Janna Crop, the

the staple produce of the District, generally
perished.

11. The petty item Pal-nashkams or loss
of produce, which is only found in a few
Districts, will be discontinued. In like
manner Ranghodthy and Rangnaly or claims
for loss of crops from being covered in the water
will not be admitted in future, as mere
matters of course at the annual settlement.
Where the crop has been completely des-
troyed the owner of the land must be
considered entitled to consideration.

12. Sasgarce or remissions to certain
privileged persons, has been for the most
part abolished but the Board observe
from the accounts that it still exists
to some extent in a few Districts. This
remark applies particularly to Shinglepoot
and Salew, where this description of
remissions seems still to be given. It
is very desirable that this distinction
in favor of particular persons should
cease in all Districts. Where it still exists
Collectors will report under what circum-
stances it has been allowed to continue.

13. The remissions which
appear under the heads of *Presab*
Cammeet

the land is left fallow, and whether rotation
crops are not in many instances resorted to
to rather than that the land should be
unemployed. Suggestions will also be offered
as to the best mode of giving relief, if such,
after a full review of the subject, is considered
necessary.

8. Shary, or remission for withered
crops applies exclusively to irrigated lands.
It is not the system anywhere to grant
remissions on this account for dry crops,
except under extraordinary circumstances,
when the subject is always laid before
the Board for their orders. In no case
are Collectors to give remissions for dry
crops without previous sanction.

9. The rule of charging for all
land in the Pattah is thus to be strictly
enforced in the case of dry lands. As
regards irrigated lands indulgence is
called for as usual where the necessary
supply of water has not been furnished,
but the necessity even here for remissions

for

For land not cultivated may be avoided to a considerable extent in future by careful attention to the quality of the irrigation and fixing the rates of assessment under it accordingly. All irrigation may be viewed under two general aspects viz perfect and imperfect, the latter embracing sources of supply, which must be replenished several times during the season to ensure a crop of rice. It is obvious that a full supply of water cannot be looked for every year in these cases. Where the full wet (Nico) rates of assessment are fixed for lands under an imperfect irrigation, large remissions are necessary in most years, but by lowering the rates with reference to the supply of water available in ordinary years, it is open to the Ryots to grow other products besides Rice, which require little more than an occasional moistening of the lands. In this way the land under such sources of irrigation may be cultivated every year and the rate disallowing all claims to remission enforced in regard to it.

Lower

87

Cumnee, Moonasib Cumnee, and Teroon Cumnee may be got rid of by adjusting the rates of assessment of those lands where these items are found. Jasab Cumnee is granted where the second crop in two crop lands is not cultivated. The assessment of such lands may be reduced to a single crop assessment, half of the same in addition being imposed when a second crop is grown or the consolidated two crop assessment may be modified with an understanding that it shall be paid under all circumstances whether a second crop is grown or otherwise. The latter course when the normal state of the land is two crop, is preferable from being more simple. It is followed in Guuntoon in the newly irrigated lands under the Kesthak Amicut. Moonasib Cumnee is a fixed deduction in consequence of the assessment being higher than can be easily realized, and may be abolished by permanently fixing the assessment at its proper amount. Similar remarks apply to Teroon Cumnee. Collectors will submit their views as to the best mode of treating the remissions noticed in this paper in view to their final abolition.

abolition.

14. Cowl Remissions will remain as at present.

15. It is not intended that the present orders should embrace remissions granted as remuneration for service or deductions, as Kuttoogootah, Cundachar &c. The latter it has been proposed to transfer to the head of Cram subject to body.

16. Collectors will report at an early date in what way effect has been given to these orders each furnishing in detail for his own District a list of the several items affected.

The following is a summary of the orders conveyed in these Proceedings.

I. In unirrigated lands, no remissions will be allowed for waste, via Ryots' Pattah, except for periodical fallow, where the custom prevails at present.

II. The question of periodical fallow to be considered, in view to remissions on this account being either disallowed altogether or so regulated as to render annual interference with the concerns of the Ryots on this account unnecessary.

III. The occupied portions of survey files to have subsidiary numbers affixed in the manner

97
manner pointed out. Portions of survey files which have not been taken up, will not be charged.

IV. Kattaual or seed bees to be invariably charged.

V. Remissions for perished crops to be given in the case of wet lands only and by a per centage.

VI. The assessment of lands under irrigation that is imperfect, to be modified, in view to the enforcement in these cases of the rule by which all land, in the Pattah is to be charged.

VII. The petty item Pal-nashtam to be abolished. Pany brotly and Pannaly, not to be admitted as mere matters of course only.

VIII. Seagaree or remissions to privileged persons to be further reported on, where it still exists.

IX. The assessment of lands where Jasal Cunnice, Moonasit Cunnice and Seerwa Cunnice obtain to be adjusted.

X. Remissions granted as remuneration for service, and deductions from the fixed assessment denominated Kuttoogootah, Cundachar &c. are not affected by the present orders.

J. S. S.
Secretary.

Copy in a letter to England
23rd March 1860 No. 25.

In a letter from the Secretary
to the Board of Revenue to the
Secretary to Government Re-
venue Department dated
13th July 1859. No. 2752.

Enclosure 1.

R1305/59.

25 July 1859

K-9/2

18719

Mr Mordaunt has so fully expressed the intentions of the
Government in proposing this advanced step in a process which
has long been in progress, and it is so desirable that this
important subject should not be absorbed into the vortex
of a controversial issue: Memorandum - produce
that I hope the Board of Revenue will give a candid
consideration to the reasons & observations contained in this
Memorandum, and make such modifications in their
Draft as they may consider to be required.

Lt Murray
10 July 1859.

1 Board's draft of a Circular order
on the subject of the abolition of
remissions.

2 The early part of the
draft is right enough, and is
in the spirit of the order of Go-
vernment, but subsequent de-
tailed orders round it off at so
many points as nearly to reduce
it to nothing.

3 The latter part of paragraph
seems to me to indicate a ~~total~~
misapprehension as to the nature
of the operation of relinquishing
land. The Board mention with
apparent approval that in Feb-
uary the ryot is allowed till
November to say whether he will
keep or give up his land, and the
result given is that the ryots
are

are then over. It is obvious that land given up then could not be taken for that year by any other ryot, and the previous holder will take it again himself the next. This is in fact no change from the old system; it is merely an evasion of the order - Instead of having the land struck out at the settlement in December or January, the ryot gives it up himself in November, taking it back in both cases the following April - Here there is no approach whatever to permanence of holding, which it is the object of the order to establish. The intention of the arrangement as to giving up and taking land, is not at all to favour this yearly change, but to enable ryots to enlarge or diminish their permanent holdings or farms at pleasure -

4. To this end, and in fairness to the Revenue the latest date for giving up land ought to be

not - In their prog. of 1-29/58 on the interest of the Revenue, the Board advised by Mr. R. G. R. G. that the relinquishment of land must be early enough for another ryot to take it; in P. 10. They broke the end of July for dry & the end of Aug. for wet - Both periods indeed are too late; but still, more reasonable than now. In point of fact the yearly relinquishment - must have no relation to the season, but only to the means or inclination of the ryot -

117
be so fixed as to allow full time after that for other ryots to take land so relinquished. This principle has been laid down by Government over and over again, and has been pressed on collectors by the Board; but now they seem wholly oblivious of it. For dry land the latest time should not be later than the 30th April and for wet, not later than the end of June. In order further to guard against this sort of evasive trickery, I think it will also be necessary to make it a positive rule that a Ryot giving up land shall not be allowed to re-occupy it till it has been offered to all the other Ryots in the village.

5. I approve of Para 5, it is a return to a right system - During the last year or two the Board have been ^{labouring to introduce} ~~trying to force on~~ the ryots in North Arcot an artificial restriction as to extent of land to be taken or given up. This has caused much discontent, and I fully believe has ~~partially~~ tended to check the extension of cultivation. The present order reverts to the policy already declared by Government of trusting to the operation of natural causes to enlarge the size of holdings, rather than

than to artificial restrictions.

6 I do not like the position Parag.

in which the fallow question is here placed; and yet I do not see a clear way out of the difficulty. Rangachari, indeed, says plainly that permission for fallow is not at all necessary in South Arcot; that the wealthy ryots leave the land fallow, but that the poor who have but little land, substitute a change of crop. If they can do this the rich can also; and if fallows are not wanted in South Arcot, I don't see why they are anywhere: yet it would perhaps be rather hard to insist all at once on this view.

I confess I cannot. but think that an allowance for waste and fallow of, say, 10 per cent, would conveniently and sensibly get

get over this and other difficulties, and make it practicable to insist much more strongly on no remissions, and tend greatly to increase the permanency of holdings. I would not allow any deduction for waste out of the existing holding, but would allow a ryot to take one tenth in addition without payment.

7 The 9th para opens almost the whole question of kungah assessment. I see no necessity for this. In point of fact the assessment of kungah is fixed with reference to the certainty or precariousness of the water supply. Hence it is that we find kungah rates as low as 2 Rupees and even 1 Rupee a Cawny; which is in fact low for a kungah rate. Hence also the justice of the contemplated ^{measure} of greatly augmenting the rate on such low assessed kungah land in Rajahmundry.

Rajahmundry, in consequence
of the improved irrigation. In
amendment of the Board's plan,
I think it might fairly be
made a rule that no nunjah
land assessed at less than
four rupees an acre should
ever receive remission as nunjah,
because on failure of water for
irrigation, it might well be
cultivated as poonjah and no
doubt it often is

8 In para 10 the Board
seem to me to misunderstand
the order of Government. That
was not by any means that
remission for shavy should
be given "as usual". On the
contrary much greater strict-
ness was enjoined than has
hitherto been practised. The
nunjah rates have been much
reduced where heavy, prices are
very high, the ryots get large
profits in a good year why
should

should they not, like a farmer
in England, be required to
meet out of that profit the
deficiencies of a bad year. I
mean of course a merely ordinary
bad year, not a year of drought,
in the former, a ryot here, like
a farmer in England, generally
loses on one crop, and gains on
another. This paper of the Board
still proceeds on the old plan
of propping up the ryot and keep-
ing him in leading strings. I
hold on the contrary that we
can never call out his energies
or make a man of him till we
set him to run alone and take
care of himself.

Para 11

9 It is quite needless to
go into all these details. Fala
mashtum, Paimali & Pabluait all come
within those contingencies
for which the ryot must pro-
vide and ^{not} the Government. But
I confess I should be disposed
to

July 20/59
Memo:

1 The question of relinquishment of land is one of some difficulty. No landholder, unless compelled by straitened means, ever thinks of giving up his ancestral lands & will certainly cultivate the soil if not prevented by a diversity of season. The Revenue cannot therefore suffer by fixing a late date for relinquishment.

2 With exceptional cases, the other Ryots are not prepared to take up land that has been relinquished till they can do so with confidence with reference to the state of the season.

3 Nothing is thus gained for the Revenue or for other Ryots by an early date, but great injustice may be inflicted on the Ryot, who, not able to face the money responsibility, is obliged to relinquish land, which otherwise he would gladly retain.

to insist on this much more strongly and universally, if the ryot now received some general remission or indulgence, as suggested above in Para 6, as compensation for the particular & occasional remissions to which he has hitherto been used to look.

10 The remissions noticed in Paras 12 to 15 have properly no place in this paper. They are not casual remissions depending on season, but permanent remissions for various causes. It is quite proper that they should be got rid of, (except those in Paras 14 & 15) but it only complicates and confuses the subject to bring them into the present discussion.

July 16.

Memo. of Gov^r. para 3.

4. The object of the rule, it is stated, is to establish permanency of holding. Is not this object defeated, rather than encouraged, by a rule, the tendency of which is to break up holdings & to lead to constant fluctuations of tenure?

5. In fixing a date for relinquishment, consideration must chiefly be had for the Ryot who is to give up his land. The people are not rich enough to run the risk of seasons.

6. With an early date & an adverse season, the Ryot becomes responsible for a demand which he is unable to meet & the greater portion of it must therefore appear in the account as an irrecoverable arrear.

7. With these views a late date as November seems desirable. We do not think it just that a Ryot should not be allowed to re-occupy land which he has previously relinquished. If a late period is fixed,

relinquishments will probably be few. If the year is exceptional from a complete failure of rain a claim to remission will exist.

8. Gov^r para 6

8. Gov^r do not see their way in the case of fallow. We would suggest that para. 7 of the proposed draft be allowed to stand.

9. It is doubtful whether $\frac{1}{10}$ th in addition to the ordinary holding, to be held free of assessment, is a satisfactory way of meeting these contingencies from which the necessity for remissions has arisen. As a general rule its expediency is very doubtful. Universally applied it would entail a large diminution of revenue, as its practical working would be a deduction of $\frac{1}{10}$ th of the assess^{mt} of the ordinary holding. As a general rule in that part of the

village is this additional
land to be selected?

Dr. para 7

10 The opinions of
collectors, we think, should
be taken on the rule pro-
posed in para 7 of the
Govt Memo. Its general
enforcement would be very
desirable, but in some
cases we apprehend this
would be impracticable.

11. The words "usual"
in the early part of para 9
of the proposed Circular may
be omitted.

Dr. para 8

12 The expression "as
usual" referred to here was
intended to apply to claims to
Khaj in the abstract. In-
stead of these words it
will be better to declare dis-
tinctly that it is only where
the loss from this cause is
great that indulgence
will be given.

Dr. para 9

13 Para 11 of the
proposed Circular may be
modified to the effect that
the items mentioned viz Pal-
-nasham &c. will be dis-
-allowed in future. Heavy
loss in any particular case
from the crop being covered
with water, which only
rarely occurs, may be met, not
by a deduction in the Palkah,
but by a general consid-
-eration of the circumstances
of the Ryot, when, of indul-
-gence is called for, such
sum as it may be proper to
allow on this account, will
be included in the ^{4th} ~~in the~~ Unrecoverable
Balances.

Dr. para 10

14. The items here referred
to may be omitted if it is wished.
They form part of the general subject
of remissions, but certainly do not
belong to the head of remissions
depending on season.

Deer-Office
memo from the H.S.

1. Xmas - 1897
2. 7 letters - 1898
3. 1 letter - 1899

1898 9/10

Scattered
K. J. J. J.

My dear Bourdillon

Petty has carefully
considered the Remission Subject
with me & the accompanying
Memo: contains our views.

I have thought much and
have consulted with others regarding
relinquishment of land - No one
can give a definite opinion. In
Tanjore land has a value & the
idea of relinquishment finds
no place there. Till this happy

point can be attained perhaps,
if our reasoning is sound, a late
date as November is our safer
course for the present.

Practically I believe
there will be very little relin-
-quishment - In very adverse
seasons there will be a claim
to remission - If then little land
will be given up to claims
to remission will be admitted
in the exceptional years, they should
not April, you will say, be taken

207
as the period, after which
relinquishment will not be
allowed, rather than November.
This argument is not without
force, but what with the great
say who has the uncertainty of
the season before him with the
certainty of being called upon
to pay? The middle of the year
is July or August ~~and should be~~
~~no purpose~~ - It should be the
beginning or end of the
year. To us, as we are

Despatch of
memo from the Govt.

now constituted, the end of the
year appears preferable.

If the Memo: now for-
warded ~~is~~ approved by the Govt.
the best plan is to send our
Circular back to us in an
official Memo: for amendment
with remarks of Govt.

Yours very if
L. Goldingham

20th

not April, you will say, be

N^o 217

N^o 992.

Proceedings of the Madras Government
Under date the 25th July 1859.

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

Submitting for ap-
proved draft of a Circular
proposed to be issued to all
Collectors embodying the
instructions of Govt for the
discontinuance of annual
remissions or Pyots &
Holdings.

With this letter
the Board of Revenue
lay before Government
draft of a Circular which
they propose to issue to
Collectors in order to give
effect to the order of Govt.
of June 18, N^o 806, re-
specting the abolition of
yearly remissions.

The

2 The Governor in Council has carefully considered the draft, and he finds that on some points it does not accurately represent the intentions of H. O. in framing the order above quoted. Having communicated with the Board on the subject, and obtained further explanation from them, ^{now requests} he directs that the draft shall ^{may} be modified in the following particulars.

~~First~~ November is far too late a period to fix for the surrender of land: the effect of fixing such a time, after the cultivating season is closed, would be practically to undo the late order. Ryots would give up

Para 4

227 3
up land in November and take it again at the commencement of the following cultivating season. Thus no approach would be made to permanency of holding. The intention ^{provisions for} of the giving up and taking ~~of~~ land, is not to meet casual circumstances of season, but to enable the ryot to adapt his permanent holding to his means, and also to meet the case of those who, abusing the indulgence of yearly remissions, retain in their holdings without ^{payment} large quantities of land far in excess of their cultivation. On this subject the Governor in Council desires to recall to the Board's

Board's recollection
some passages in their
Proceedings of the 26th

October 1854, in reply
to a letter ^{from} the Collector
of Bellary, which have
his full concurrence.

The views expressed by
the Board generally
throughout that paper
have the assent and
approval of the Gov^t,

but the passages to which "It will also be necessary
they would now especially that such Maginamah
call attention are those should be made before
the cultivating season."

quoted in the margin. End of para 5
"No doubt the Ryots will

The sentiments thus stated not wish to have irri-
are in their opinion gated land struck out of
the sound ones, and those their puttahs if they can
now advocated by the retain them waste without
Board are a retrogression paying the tierwas, but if on
the one hand the Ryot claims the
right to give up what land does
not suit him, the Gov^t on
the other hand claims the
right to know from him what
lands he desires to give up,
and to levy tierwas on those
he will not give up, whether
they be cultivated or not."

3 On the foregoing
consideration the Gov^t
resolve that the latest
date for surrendering any
land
Para 8.

This rule will come
into effect from the
1st of 7th
next year; and

land whether wet or dry,
shall be the 30th April.

Land not ^{on on} given up prior
to that date, shall be in-
cluded in the settlement
of the year, and shall be
paid for, subject only to the
exceptions allowed in spe-
cial cases. ~~In the present~~

~~year, at the date named~~
~~has so long passed, the 31st~~
~~August shall be the date,~~

~~but the Collectors will be~~
instructed to take measure,
to make it clearly and

fully known to all Ryots,
as the positive order of Gov^t,
that hereafter, beginning
with Fyaly 1260, land not

given up on or before the
30th April will be included
in the settlement.

4. Adverting also to
a suggestion in a demi-
official paper on this
subject received from the

Board

Board on the 20th instant to the
effect that remission may be
given in certain cases by
allowing balances to remain
uncollected and ultimately
striking them off, the Governor
in Council has to express
his entire dissent from
and disapproval of any
such practice. To per-
mit it in any degree
would be so far to per-
petuate under another
form, the evils of an-
nual remissions. His
Excellency in Council is de-
termined to carry out the
resolution more than once
declared by ^{this} Gov^t that the
yearly settlement of the revenue
shall be a real one, and that
it shall be enforced by all
the means provided by the law.
He is fully satisfied that this
is the only true and wise
policy as respects the wel-
fare of the Nipos themselves,
and in view to the creation
of a substantial
and independent
body

body of landholders.

5 The next point to
be noticed is that of remission
for fallows, treated of in para-
7 of the Board's draft.
Fallows are only used it
is believed, where used at
all, for the two crops of
cassia and sugar cane.
In both cases the Govern-
ment believe the fallow
to be quite unnecessary,
because it ~~is entirely~~ ^{is found} the
practice in certain Dis-
tricts only, a change of
crop being substituted in
others. Further, even if
it were necessary, it would
not be fair that Govern-
ment should be required
to bear the charge, especially
in the case of sugar cane.
This is a highly remunerative
crop, and if it is indeed

so exhausting that the land
needs a year of rest after
it, it is but fair that the
Ryot who has the profit
of the crop shall pay for
the consequent fallow.
The Governor in Council
therefore now prohibits
absolutely the practice of
allowing fallow for sugar
cane. As respects waragi,
though similar reasoning
would apply, the Governor
in Council will await the
reports which the Board
propose to call for from
the Districts where the
practice exists. These
reports should be based
on carefully ascertained
facts, not merely on the
reports of Tahsildars or
other native revenue
servants.

The

Paras 8 to 10.

Paras

6. The Board's draft
instructions on the subject
of Khary are far less
stringent than it is the
desire of the Government
to establish; they will
be pleased to revise them
accordingly.

With reference
to the remarks in Para
10, the Government do
not consider that it is
necessary thus to reopen
the ^{question of the} assessment on lands
of the description referred
to. They believe that
land supplied with such
precarious irrigation,
already bears in general
a proportionably low
assessment.

7. The Board's
remarks in Para 11 on
the subject of Paimali

and

and Pambudih require to be noticed. There are some lands which from their position are habitually liable to be flooded, and which may be assumed to have been assessed with reference to that liability.

A Ryot cultivating such land does it with a knowledge of the risk; and

the Government are of opinion that he is not entitled to remission in case of damage. If as

a consequence of enforcing this rule, it shall be found that any land in

such a position is left permanently waste, it

will be proper to consider

whether the assessment ought to ~~may~~ be reduced.

The case of damage by

by unusual and extraordinary floods is different. Remission may ^{properly} ~~probably~~ be allowed on such a contingency, as in the opposite case of a total failure of water.

8. The remissions noticed in paras 12 to 15 of the draft are not temporary and casual remissions, but are either fixed, or varying under fixed and known rules.

It is not necessary therefore that they should be noticed in the circular except merely to point out that they are not affected by the order.

9. The Board will be pleased to revise their draft in accordance with

with the preceding remarks
and resubmit it for ap-
-proval. It is desirable
with reference to the ab-
-banning season that the
order should be issued
as soon as possible.

ASA

6 Copies to the B^d of Rev. Dec 26th

1
24-6-57

25-6
3-4-58
23-4

14-11-54

13-14

7-7-58

40-7

1-8-59

19-12-7

Revenue 1859 Departt.
Pro. of Govt. 29 July

N: 992.

Pro. of the Madras Govt.
D^y 25th July 59.

From the D^y of Rev. D^y 1st Aug^o 59 C^o 1412 inc. 12th 00
7-0-}

Pro. of the D^y of Rev. D^y 13th Oct^r 59.
Ch. 1898.

Passing observations on
the Draft of a Circular to Col^{rs}
on the abolition of yearly rec^s
mission.