

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	806	Press Mis.
Dated	<i>27th June 1859.</i>	

*24th June 1859*Not to be folded or roughly handled*Prints exposed and...*

Proceedings of the Board of Revenue, Revenue Department,
Government observed (para. 10) that Stala-kam
24th June 1859.

3. In the subject of a government touch

sub-division of land and the poverty of a
conditions of

Para. 26. as calculated to
the size of hold

4. Again in the order of June 2d 1857 ordered (para. 37) that remissions for waste terms used; "Another large item of remission for Banjar, or remission for land in the puttah is a very large item indeed; land to a very great extent is not paid for. All land taken should be produced by Mr. Hall in South Arcot, and Bellary also. This, and all remissions, at the hands of the officers, and consequently their abolition will free the ryot from such demands, it should

5. So also in reviewing the annual Report utterance to similar sentiments, especially the Report for Fusly 1263; and para. 6 of Fusly 1264.

6. The only District, so far as Government carried into effect is Bellary, where the greater degree than in any other District. settlement of the current Fusly, after preparation gave full effect to the order above referred to.

In Guntoor also the same practice applied. Mr. Newill, on the abolition of the Pool

MADRAS GOVERNMENT.

Dated 18th June 1859, No. 806.

years, Government have had under consideration the
 building; and the views declared have been that the
 building, and that it ought to cease as soon as the assess-

North Arcot, the Government approved the recommendation that all held should be paid for. In extreme and perhaps in very special cases in less disastrous to this rule should be allowed, but not otherwise." noted in the margin, too, reviewing the Proceedings on the Report of the actual reductions made, Government and other remissions would cease for ever.

order of August 14th 1855, when considering the general survey and revision of the assessment, the Government on the subject in connection with the minute large proportion of the ryots, and dwelt on the two a light but fixed demand, and rigid enforcement" lessen the number of pauper ryots and enlarge

, sanctioning reductions in Bellary, the Government should be discontinued. The following were the mission not mentioned by Mr. Pelly, viz. Qabúliyat left waste, should also be abolished. In Bellary this great extent is held by ryots, but neither cultivated nor for without question. This custom has been in no reason appears why it should not be enforced in a fruitful source of corrupt gain to the Revenue is always opposed; but for this very reason, and to d he insisted on."

venue Reports of recent years, Government have given in para. 3 of the order of March 11th 1856, reviewing the order of February 19th 1857 reviewing that for

ment are aware, where these views have been fully
opposite practice prevailed only a few years ago to a
from Mr. Pelly that in the

The Government learn from Mr. Pelly that in the
 uratory notice and warning for two or three years, he
 to, and refused all remission for waste, &c.

years to have been introduced by the late Collector
ry tax; but the Government are not informed with

*Proceedings of the Madras Government
from 18th to 24th June 1859.*

what degree of strictness it has been maintained.

District. " "

Letter to Bd. of Rev. Aug. 1, 1857, minently to n
para. 17. ing all land o
and a recurrence

ment on occupied waste in any single year of adverse
remissions are found necessary for general failure o
entitled to the first consideration, and it seems expedient
the whole assessment or else on particular localities
nally failed."

7. In North and South Arcot only partial effect
Collector of South Arcot, in making the settlements
had kept much of their holdings waste, notwithstanding
be given, remitted half

Report Oct. 4th 1856, first year of the new pr
para. 14. half the assessment of N
jah. In reporting on the

Report Sept. 25th 1857, lector Mr. Ratliff stated
para. 44. the new system; but he
than had been given in

the season was not favourable. Very nearly the
remission being 2½ lacks of Rupees, and 8,000
Mr. Ratliff restored the old system, undoing all the
able season was his excuse, and in part no doubt a
what course he pursued in Fusly 1268.

8. In North Arcot also the old practice has been continued in spite of orders. Not only
waste, whether ploughed or not ploughed, has been remitted, but remission has also been allow-
ed for seed-beds (nātangāl) in direct violation of orders, as well as for Páimáli and Pánbudit.
In this District also the remission for waste is much larger in Fusly 1267 than in 1265 and 1266,
no doubt in consequence of the unfavorable character of the season.*

* Report Decr. 27th 1858, Mr. Whittingham appeared to contemplate bringing the rule into full
para. 28. operation in Fusly 1268 † but the Government are not aware what

† Ibid. he has actually done in that year.

9. It is evident that if Collectors are thus permitted to act on their own changing opinions,
the deliberate resolutions of Government will never be carried into effect; nor can Government
exercise any effectual control over this very important portion of the Revenue, so long as the
local officers consider themselves at liberty to disregard and set aside their orders. And not only
this, but the most mischievous effects are certainly entailed by such change and uncertainty.
Ryots are thereby left without any sure rule by which to be guided in their operations; and
they are encouraged to persist in opposition to rules distasteful to them, in the hope of ultimately
getting them altered. The Governor in Council now resolves to make it known to all Collectors
through the Board of Revenue, that the orders of Government respecting the yearly settlement
of the land Revenue are as positive and absolute as on any other subject, and that any Collector
or other officer infringing them will be held personally responsible for such infringement.

10. The Government have resolved that the practice of yearly remissions shall cease; and
this, less from any idea of gain to the Revenue, than with the view of freeing the Ryot from
subservience to the inferior native Revenue servants, and of simplifying the Revenue system.
The example of Bellary shows that when introduced judiciously and firmly and with fair notice,
the change may be made without difficulty; and the Governor in Council is of opinion that the
time has now arrived when it may properly be made universally. The assessments have now
been revised and lowered in all the Districts where such relief is

† From Bd. March 19th 1859, considered by the Board to have been required; † and added to
No. 956, para. 59. this the price of grain is now so high as practically to lower still

more the Ryot's payment, and it has no apparent tendency to fall
materially. The reasons no longer operate, therefore which led the Government to defer mak-

*Proceedings of the Madras Government, Revenue Department,
from 18th to 24th June 1859.*

ing the rule absolute; and the Governor in Council now resolves to make it a clear and positive
rule that no remission is to be allowed hereafter at the annual settlements, either for waste, or
under the other terms which have hitherto appeared in the annual reports.

11. The rule will be that all land in the puttah is to be paid for; and generally speaking
this rule is to be strictly enforced. The Governor in Council is aware, however, that in some
extreme cases it must be relaxed; in such disastrous seasons for example as that of Fusly 1263
in Bellary. In such cases application will be made to Government beforehand for permission
to relax it. As respects Nunjah land there will occasionally be a necessity for some relaxation
even in years of less general failure; but it will be clearly understood that it is to be allowed
only in cases of indubitable failure of water, and when the failure of the supply has not been at
all occasioned by any act or neglect of the body of Ryots of the village or any of them. These
cases will be few and exceptional; and they will probably be best met, not by investigation of
individual cases, a course open to very great objection, but by a general percentage for a parti-
cular district, or talook, or tract of country. This is the course recommended by Mr. Newill

in his letter of August 1st 1857 above quoted, in reporting
* Ex. Min. Con. Feby. 6th 1858, on the general assessment of Guntoor, and it was approved by
No. 159, para. 5. both the Board of Revenue and the Government.* It will be
the duty of the Board to scrutinize closely the grounds of all

remissions hereafter allowed by Collectors, under this permission; and it will be necessary to
perform this duty peremptorily, for there will never be wanting interested native subordinates
ready to plead the necessity of remission. Provision will be required also for the case of certain
lands which in some Districts are by custom left fallow in alternate years.

12. In their annual report for Fusly 1266 the Board notice (para. 13) a practice prevail-
ing to some extent among ryots, of giving up land at the beginning of the season and taking it
again if the year turns out favourably. This is an evasion of the rule; the object of which is to
secure permanency of occupation and tenure. It does not seem likely that the practice referred
to will extend or become at all general; but should it do so, it will be necessary to meet it by a
provision that no man relinquishing land shall be allowed to take it again.

13. The Board of Revenue will be requested to draw up a circular to Collectors to give
effect to this order for Fusly 1269, and they will submit it to Government for approval before
issuing it. It is desirable that this circular should go out as soon as possible, as the cultivation
season of Fusly 1269 is just commencing.

The Board will also consider how far the rules for relinquishing and taking land will need
modification in consequence of this order, and will submit at an early date for approval such al-
terations as they may consider necessary.

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

Rev. Dept.

No. 806

Proceedings of the Madras Government
Under date the 18th June 1859

I entirely concur in this draft
and am of opinion that looking to
the great & extensive reduction
of the expenditure and the
prevailing high prices of
agricultural produce, there
could not be a more
proper time for making
this long desired change

Let them go
Lg

a very satisfactory order
W. J.

W. M.

At various times
within the last few years
the Government have had
under consideration
the subject of annual
remissions on a Ryots
holding, and the views
declared have been that
the practice of granting
such remissions is an
evil, and ^{that it} ought to cease
as soon as the assess-
ments should be ren-
dered moderate.

2. Thus in the
order of April 23rd 55, re-
viewing the Report of
the Board of Revenue
on the proposed revision

2
of the assessment in
North Arcot, the Govt.
approved the recom-
mendation of the Board,
that remissions should
not be given for waste
except under peculiar
circumstances, and
they used the following
words, "The broad rule
should be to allow entire
freedom in the retri-
bution of land, but
require that all
held should be paid
for. In extreme seasons,
such as that of last year
in Bellary, and perhaps
in very special cases in
less disastrous years, ex-
ceptions to this rule should
be allowed, but not other-
wise." And in the order
noted in the Margin, too,
reviewing the Proceedings

Decr 22/57, N^o 1334.

Paras 24 to 27.

Para 26.

3
of the Board on the
Report of the actual
remission, Government
observed (Para 10) that
~~Stala-ham~~
~~Stala-ham~~ and
other remissions would
cease for ever.

3 Again in the
order of August 14/55, when
considering the subject
of a general Survey and
revision of the Assess-
ment, the Govern-
ment touched on the
subject in connection
with the minute sub-
division of land and the
poverty of a large pro-
portion of the Ryots,
and dwelt on the two
conditions of "a light but
fixed demand, and
rigid enforcement" as
calculated to lessen
the number of pauper
ryots

ryots and enlarge the
size of holdings-

4. Again in the
order of June 2/57 enu-
merating reductions in
Bellary, the Govt.
ordered (Para 37) that
remissions for waste
should be discontinued.

The following were
the terms used. "And
the large item of re-
mission not mentioned
by Mr. Pelly, viz ^{2abrilis} ~~that~~
^{Manjar} ~~that~~ or re-
mission for land in
the puttah left waste
should also be abolished."

In Bellary this is a
very large item indeed,
land to a very great ex-
tent is held by ryots
but neither cultivated
nor paid for. All land
taken should be paid

^{previous}
notwithstanding, notice given
~~that it would not be permitted~~
that remission would not be given,

Report Oct 4/56.
Para 14.

Report Sept 25/57
Para 44.

has been given to the
orders. Mr. Hall, Collec-
tor of South Arcot, in
making the settlement
for July 1265, finding
that many Ryots had
kept much of their
holdings waste, permitted
half the assessment
on such waste, as it
was the first year
of the new practice.
In the succeeding July
he permitted half the
assessment of runyah
waste and one third
of that of Roonyah.
In reporting on the
settlement of July 126,
the Acting Collector
Mr. Rattiff stated
that the Ryots had
adapted themselves
to the new system,
but

for without question. This
custom has been intro-
duced by Mr. Hall in
South Arcot, and no
reason appears why
it should not be en-
forced in Bellary also.
This, and all remissions,
are a fruitful source
of corrupt gain to the
Revenue Officers, and
consequently their abo-
lition is always opposed,
but for this very reason,
and to free the ryots from
such demands, it should
be insisted on?
So also in review-
ing the annual Reve-
nue Reports of recent
years Government
have given utterance
to popular sentiment,
especially in Para. 5
of

had omitted this - it
will only lower
a hand to hereafter

6 The only District
so far as Government
are aware, where these
views have been fully
carried into effect is
Bellary, where the op-
posite practice prevailed
only a few years ago
to a greater degree than
in any other District.
The Gov^t. learn from Mr.
Pelly that in the settle-
ment of the current Sur-
after preparatory notice
and warning for two or
three years, he gave full
effect to the order above
referred to, and refused
all remission for waste.

7 In North and South
Arcot only partial effect

8 In North Area
also the old practice

+
Ibid.

has been continued in spite
of orders. Not only waste,
^{whether} ~~total~~ ploughed ~~and~~ ^{on} not
ploughed, has been
remitted, but remission
has also been allowed
for seed-beds (manuring) in
direct violation of
orders as well as for
~~grain~~ ^{grain} and ~~land~~ ^{land}.
In this District also
the remission for waste
is much larger in
July 1267 than in
/65 and /66, no doubt
in consequence of the
unfavorable character
of the season. Mr.
Whittingham appeared
to contemplate bringing
the rule into full operation
in July 1268^{*}; but the
Government are not
aware of

aware what he has actually
done in that year.

9 It is evident
that if Collectors are
thus permitted to act on
their ~~own~~ changing opinions,
the deliberate resolutions
of Government will
never be carried into effect,
nor can Government
exercise any effectual
control over this very
important portion of the
Revenue, so long as the
local Officers consider
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to disregard and set
aside their orders. And
not only this, but the
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are certainly entailed
by such change and
uncertainty. ~~They are~~
thereby

3
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in opposition to rules
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the hope of ultimately
getting them altered.
The Governor in Council
now resolves to make it
known to all Collectors
through the Board of
Revenue, that the orders
of Government respecting
the ^{yearly} settlements of the Land
Revenue are as positive
and absolute as on
any other subject, and
that any Collector or
other Officer infringing
them will be ^{held} personally
responsible for such infring-
ment.

Thos

The Government have resolved that the practice of yearly remissions shall cease; and that, left from any idea of gain to the Revenue, now with the view of freeing the Ryots from subservience to the inferior native Revenue servants, and simplifying the Revenue system. The example of Bellary shows that where introduced judiciously and firmly and with fair notice, the change may be made without difficulty; and the Governor in Council is of opinion that the time has now arrived when it may properly be made universally.

The

^xFrom B. March 19/59
No 956 Para 59.

The assessments have now been revised and lowered in all the Districts where such relief is considered by the Board to have been required; and added to this the price of grain is now so high as practically to lower still more the Ryots payment, and it has no apparent tendency to fall materially. The reasons no longer operate, therefore, which led the Government to defer making the rule absolute; and the Governor in Council now resolves to make it a clear and positive rule that no remission is to be allowed hereafter at the annual Settlements.

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or under the other terms
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reports. The rule ~~is~~ will
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The Governor ⁱⁿ
Council is aware ~~of~~
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In such cases application
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onally

and ^{where} ~~that~~ the failure of
the supply has not been an
accident or neglect of the
body of ~~water~~ ^{water} ~~of the~~
village or any of them.

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cessity for some relax-
ation even in years of
less general failure;
but it will be clearly
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cases of indubitable
failure of water. These

cases will be few and
exceptional; ~~the admission of the~~
~~plain of a want of water~~

and they will probably be
best ~~met~~ ^{met} not by in-
vestigation of individual
cases, a course open to
very great objection, but
by a general percentage
for a particular District,
or Taluk or tract of
country. This is the course
recommended by Mr
Newill in his letter
of

16
of August 1st 1857, report-
ing on the general
assessment of Guntoor,
and approved by both
the Board of Revenue
and the Government.
It will be the duty
of the Board to scruti-
nize closely the grounds
of all remissions here-
after allowed by Collectors, under this permission;
and it will be necessary
to perform this duty
peremptorily, for there
will never be wanting
interested native sub-
ordinates ready to
plead the necessity
of remission. But pro-
visions will be required
also for the case of
certain lands which
in some Districts are
by custom left fallow
in

^x Extract Mins. Com.
No 15

17
in alternate years.
12 In their annual
Report for fully 1266 in
the Board notice
(Para 13) a practice pre-
vailing to some extent
among Ryots, of giving
up land at the beginning
of the season and taking
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This is an evasion of
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tion and tenure. It
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neral; but should
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by a provision that
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no man relinquishing
land shall be allowed
to take it again.

19 The Board of
Revenue will be
requested to draw
up a circular to the
Collectors to give effect
to this order for Fussy
1269, and they will
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to Government for
approval before
issuing it. It is desir-
-able that this circular
should go out as soon
as possible, as the
cultivation season of
Fussy 1269 is just
commencing.

The Board will also
consider how far the
rules for relinquishing
and taking land will

Has to come in to
later part of
R.B.

Letter 242 of 126.
Aug 1. 1857. Para 17.

In Guntur also the
same practice appears
to have been introduced
by ^{the} late Collector
Mr. Newill, on the abo-
lition of the Pollery tax,
but the Government are
not informed with what
degree of strictness it
has been maintained.
Mr. Newill wrote as
follows on learning the
District.
"In conclusion,
I would bring one point
prominently to notice
and that is that the
principle of charging
all land occupied has
now been thoroughly
established and a
recurrence to the old
fashion of remission
of assessment on
occupied

occupied waste in any
single year of adversity
would tend to initiate
its continuance. If
remissions are found
necessary for general
failure of produce, the
cultivated land is
naturally entitled to
the first consideration
and it seems expedient
either to make a general
remission on the whole
assessment or else on
particular localities
or on particular crops
which may have signal-
ly failed."

102
Memo to Secy of Agr.
Dec 18

modification in conse-
quence of this order,
with submit it at an early
date for approval
such allowances
as they may
consider ne-
cessary.

Copy in a Letter to E.
of 7th June 1859 No 21

3982 70

12/8/98

Revenue 1859 Depart^{ts}
Pro. of Govt. 24th June.

No 806.

Pro. of the Madras Govt.

D/18th June 59.

From Mr. G. N. Taylor & Son
Comm^d 2/8th July 59 Ch^o 1265^{ing}

From Board of Rev. 13th July
1859 - Ch^o 1305 - 29th Dec. 18-19

{ From - do 1st Augt/59. Cons. 12-50
Draft Circular appended 7-8-3

Passing orders to
discontinue annual re:
emissions on a ryots
holding.

{ From Board of Rev. 16th Sept/59
Ch^o 1711. Cons.
South Arcot.

Board's Pro 14th Feb/59 524

6th June 1859