

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1814	Press ~~Mis.~~
126-127	
Dated 8 - 10 - 1860.	

Not to be folded or roughly handled

No. 3,179.

From W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue.

To J. D. BOURDILLON, Esq., Secretary to Government, R. D.

Sir,

I am directed by the Board of Revenue to submit the Report on the affairs of the Devarakotta Zemindari, called for in the Proceedings of Government, dated 11th June 1860, No. 964, Revenue Department.

Ex. Mins. Cons., No. 1,266, Rev. Dept., dated 12th, in Cons., 25th Sept. 1837, No. 2,517, para. 10.
Board's Proc., dated 15th Feb. 1844.
Ex. Mins. Cons., No. 278, Rev. Dept., dated 30th March, in Cons., 11th April 1844, No. 802.
Ex. Mins. Cons., No. 2, Rev. Dept., dated 3rd Jan., in Cons., 3rd April 1845, No. 31.
From Board, dated 14th April, 1845.
Ex. Mins. Cons., No. 811, Rev. Dept., dated 14th July, in Cons., 14th Aug. 1845, No. 2,085.
From Board, dated 23rd March 1846.
Ex. Mins. Cons., No. 461, Rev. Dept., dated 27th April, in Cons., 18th May 1846, No. 1,253.
Ex. Mins. Cons., No. 617, Rev. Dept., dated 8th, in Cons., 18th June 1846, No. 1,774.
Board's Proc., dated 17th Dec. 1846.
Ex. Mins. Cons., dated 11th Jan. 1847, No. 62, R. D.
Ex. Mins. Cons., No. 763, Rev. Dept., dated 3rd July, in Cons., 2nd Sept. 1847, No. 1,677, para. 21.

2. I request that reference may be made to the papers marginally noted, which are connected with the subject of the Zemindar's Petition.

3. The prayer of this Petition is simply that as was allowed in the case of the "Désimuk Rúsúms" or "Durbary Kurchalu," by orders of the Supreme Government, so compensation for past losses, and a reduction in the present amount of Peshkush on his Estate may be made in consideration of the "Shroff Rúsúms" which were similarly included in the assets of his Estate on which its permanent settlement was made, and similarly abolished by the Collector, Mr. Russell, in Fasli 1230 (A. D. 1820-21) when the Estate was in his charge during the minority of the late Proprietor.

4. The Collector supports the application in regard to compensation for past losses to the extent of two-thirds of the estimated produce of the item of Revenue to the Zemindar, but does not think a reduction in the Peshkush necessary, suggesting in preference that the Zemindar be authorised to reimpose the tax.

5. The facts of the case are simply these.

The assets on which the Peshkush of this Estate was calculated for the Permanent Settlement in 1802, were as follow:

Items.	Average Collections from 1776 to 1784, as entered in the Settlement accounts.		
	RS.	A.	P.
1 Paddy, Sundry grains, and Jonnalu.....	1,25,209	8	0
2 Tax on measurement ground.....	3,468	4	0
3 Tax on Artificers.....	1,552	2	10½
4 Tax on Inams.....	918	8	0
5 Désimuk Rúsúms or Durbar charges.....	19,044	9	1
6 Shroff Rúsúms.....	3,008	11	8
7 Sundry Items.....	834	6	0
Total per annum...	1,54,036	3	2
One-third to Zemindar...	* 51,345	0	0
Permanent Peshkush...	1,02,690	0	0

6. The items of "Désimuk Rúsúms" and "Shroff Rúsúms" had long been denounced by the Revenue authorities as arbitrary and oppressive, though the legality of the demand under the

* Omitting fractions.

Zamindar Durbary Kurchalu
Peshkush

interpretation put upon Section IX, Regulation XXX of 1802 was incontestable, and in their
 Para. 29. Proceedings of 27th April 1820, which were submitted to Government, the Board
 authorised the Collector to relieve the Ryots from the impost in all such Estates as
 might come under their charge as Court of Wards.

7. The Zemindar of Dévarakottah was a Minor, and his Estate was under the Collector's
 management when the above orders were issued, and Mr. Russell at once gave effect to them by
 abolishing the two obnoxious imposts now under consideration; but although Dévarakottah was not
 a newly created Zemindari but one of the most ancient in the Masulipatam District, having been
 held by the family under Padshahi grants for
 upwards of a century before the Permanent
 Settlement, and its sources of income were thus
 not recently imposed or novel charges on the Ryots, no corresponding reduction was made in the
 amount of the Peshkush payable to Government, which, as above shown, was originally fixed at
 two-thirds of the assets of the Estate including those items.

Ten years after their abolition or in 1830, the minority of the Proprietor expired, and
 the Estate was placed in his possession; but such was the determination evinced by the Ryots to
 resist the reimposition of these cesses, that all the willing efforts of the Collector under the orders
 of the Board were unavailing for the purpose.

8. The assets of the Estate had originally been too highly estimated, and the Peshkush
 consequently was unduly heavy in comparison with its real resources; but when in addition
 to this disadvantage, two important sources of income to the Proprietor, one being the
 second most important in his Estate, were arbitrarily abolished by a Government Officer,
 without any corresponding reduction in the Government demand, it was inevitable that serious
 embarrassments should arise, and this was speedily the case. The Peshkush fell into arrears;
 the Estate was attached; the private debts of the Proprietor assumed ruinous proportions;
 a large loan from Government was merely a palliative; and utter ruin to the family was
 imminent, when in the first of the papers marginally quoted above, the Government communi-
 cated to the Board an Extract from a Despatch from the Home Government suggesting
 a re-adjustment of the Government demand on the Estate in due proportion to its resources.
 Orders were sent to the Collector by the Board to inquire and report on the subject,

In Cons., 16th July 1838, No. 1,524.

	RS.	A.
Desmuk Rusums.....	19,044	9
Shroff do.	3,008	11
Total.....	3,22,053	4
	7,351	2
	14,702	

NOTE.—It was eventually sub-
 mitted to Government with the
 Board's Proceedings of 14th April
 1845.

which Mr. Grant did on 3rd July 1838, pointing out the real
 origin of the embarrassed condition of the Estate, and recom-
 mending as a remedy that the items of "Désmúk" and "Shroff
 Rusúms" should be struck out of the assets of the Estate and
 never again revived, and that a reduction should be made in the
 Peshkush equivalent to two-thirds of the aggregate estimated
 produce of them, or Rupees 14,702 per annum, as shown in the
 margin.

9. How or why the Board are unable to ascertain, but it
 appears to be certainly the fact that this Report remained unnoticed
 from July 1838 to February 1844, a period of nearly six years,
 when it was alluded to in the Board's Proceedings of 15th
 February 1844, on the subject of the measures to be adopted for
 the relief of the Estate.

10. In those Proceedings the Board, though for what reason does not appear, left the "Shroff
 Rusúms" out of consideration, and noticed only the "Désmúk Rusúms," regarding which they
 recommended that compensation equivalent to two-thirds of the estimated produce of the cess should
 be made to the Zemindar as an off-set against his liabilities, and that the Estate should be restored
 free of arrears, and with permission to levy the tax again. They declined to recommend any
 permanent reduction of Peshkush without further inquiry.

In Cons., 11th April 1844, No. 802.

11. The Government in their Proceedings of 30th March
 expressed some doubt of the value of this proposed permission
 in the face of the admitted and insurmountable difficulty which the Government Officers had
 found in their attempts to reimpose the tax; but they concurred with the Board in thinking that
 no immediate and permanent reduction of the Peshkush was advisable. The matter, however, was
 it appears reported to the Supreme Government, and with

In Cons., 3rd April 1845, No. 31. Extract Minutes Consultation, dated 3rd January 1845, the Govern-
 ment communicated to the Board copy of a letter from that authority directing that the whole
 estimated value of the item "Durbary Kurchalu," or "Désmúk Rusúm" less 10 per cent.
 for expenses of collection, should be awarded to the Zemindar as compensation for his losses, on
 the principle apparently that the item of demand being one to which the Ryots were legally liable,
 the Zemindar was entitled not only to be reimbursed what had improperly been collected from
 him by Government on account of a source of Revenue which they had by their own act rendered
 unproductive, but also to compensation for the consequent diminution in his own private income.
 They also called attention to the express desire of the Home Government that the subject of the
 reduction of the Peshkush should be taken into consideration.

12. The further correspondence marginally noted above ensued, and eventually in Extract
 In Cons., 18th May 1846, No. 1,353. Minutes Consultation dated 27th April 1846, the Government
 approved a proposal of the Board for the reduction of the Zemindar's Peshkush annually to the extent of the

	RS.
Desmuk Rusums as originally estimated.....	19,044
Deduct 10 per cent. for expenses of collection.....	1,904
Remainder to be allowed as compensation.....	17,140
Original Peshkush.....	1,02,690
Deduct compensation as above.....	17,140
Remainder being present Peshkush.....	85,550

compensation awarded for the loss of the Désmúk
 Rusúms, or in other words to the extent of
 the amount which the item was originally
 estimated to produce less 10 per cent. charges
 of collection, the result being that the Pesh-
 kush was reduced to its present amount of
 Rupees 85,550, as shown in the margin.

In Cons., 2nd September 1847, No. 1,677. 13. In the Extract Minutes Consultation, dated 3rd
 July 1847, No. 763, Revenue Department, the Government
 communicated to the Board copy of a Despatch from the Home Government, dated 17th March
 1847, No. 5, paragraph 21 *et seq.* of which had reference to the above detailed matters.

14. The Court of Directors expressed their opinion that whenever any item of collection
 forming a part of the assets on which the Peshkush of a permanently settled Estate was calculated,
 has been abolished by the authority of Government, no more is justly required than that the
 Peshkush should be lowered in the same proportion as the abolished item bore to the total
 estimated assets of the Estate, but stated that they did

	RS.
Estimated Revenue.....	1,08,063
Reduced Peshkush.....	85,550
	RS.
Assets.....	1,54,036
Peshkush.....	1,02,690

not object to the plan adopted in the case of the Devara-
 kotta Estate "because it is apparent that the reduced
 "Peshkush bears a much larger proportion to the estimated
 "resources of the Estate than the original Peshkush did to
 "the assets on which it was calculated."

15. The "Estimated Revenue" of Rupees 1,08,063 is apparently a mistake for Rs. 1,08,863,
 In Cons., 24th February 1845, No. 530. estimated as the Revenue of the Estate by the Collector in
 his letter, dated 7th February 1845, which was submitted to
 Government with the Board's Proceedings of 14th April 1845, and a Statement enclosed
 in that letter shows that the Estimate was based on the terms of the quinquennial lease concluded
 in Fasli 1252, and which expired in Fasli 1256, and on the average of the collections from certain
 wet lands rented on the "Amáni," or division of produce system, and from certain other items.

16. The fact that no compensation for the abolished "Shroff Rusúms" had been awarded,
 seems equally to have escaped the notice of the Court; and the point not having been raised by
 the Board in any former Proceedings to Government, it remains to be discussed now.

Raiyats zamindar

(1.) Whether the Zemindar has any right to compensation for this abolished source of Revenue in regard to those years subsequent to its abolition in which the full original Peshkush was collected from him, as permanently settled on an Estimate of assets which included this item: and if so, to what extent?

(2.) Whether he is entitled to claim a reduction of Peshkush beyond that measure of relief which he has already received under the Orders of the Supreme Government.

17. On the first point the Board think that there can be little room to doubt.

Certain items of income, not of recent origin but a legitimate charge on the Ryots, were included in the assets of the Estate on which its estimated Revenue was calculated, and two-thirds of the whole of that income was taken for Government, leaving one-third to cover expenses of collection and to provide the Zemindar's subsistence and profits. This proportion was expressly intended to be maintained.

In Fasli 1230 by the act of a Government Officer two items of income were abolished, but notwithstanding this measure, which affected the whole of the original calculations, the full share for Government was collected from the Zemindar according to the original Estimate.

18. That this was altogether unjust has been admitted by the decision of Government in regard to the "Désnik Rūsūms," and the "Shroff Rūsūms" stand on the same footing.

It remains then to be considered whether the compensation awarded already has been sufficient, and whether any further reduction in the Peshkush can reasonably be claimed; and the decision must turn on the point whether the principle adopted by the Supreme Government of awarding compensation and reduction equivalent to the whole of the item of Revenue, or that proposed by the Board and Government limiting the amount to two-thirds of the income, which accords with the opinion expressed by the Home Government in their Despatch last quoted, is to be maintained.

Total assets under original Estimate	Rs. 1,54,036
Deduct	
Desmuk Rūsūms, ...	19,044
Shroff "	3,008
	22,052
Remaining assets, Rupees	3,131,984
1/3 Zemindar's share....	43,994 10
	2
1/3 Peshkush	87,988

collection) of the chief of the two items towards meeting the Government demand.

20. If a similar benefit is to be conferred in regard to the minor item now under considera-

Reduced Peshkush	Rs. 85,552
Deduct	
Shroff Rūsūms, ...	3,008
Less 10 per cent.	300
	2,708
	82,842

21. The amount of compensation due for the past years must also, in the Board's opinion, be calculated on the same principle, and will, for the forty years that have elapsed since the abolition of the cess in 1820, amount to Rupees 1,08,320. A small sum of Rupees 691-8-0 has it appears from the Collector's letter been credited to the Estate in past years, which will have to be deducted from the amount above shown on disbursing it to the Zemindar.

22. The Collector in his letter shows that this item was one of clear Revenue to the Zemindar, and was not liable to be reduced by payments of wages to the Shroffs employed on the Estate who were remunerated by personal fees collected direct from the Ryots, and received nothing from the Zemindar.

23. He recommends that compensation should be made to the Zemindar at only two-thirds of the estimated produce of the source of Revenue, or in other words that he should be simply reimbursed what has been improperly collected from him, and that no account should be taken of the diminution of his private income consequent on the act of the Government Officer who abolished the cess. He does not say why he has thus restricted his recommendation, but it is not improbably consequent on the Court's Despatch above quoted. He considers that the circumstances of the Estate call for no further reduction of the Peshkush, but proposes that the Ryots be in future required to pay to the Zemindar the old "Shroff Rūsūms."

The Board cannot support him in either of these last opinions.

24. To revive a cess which was abolished as obnoxious and arbitrary forty years ago would be a most invidious act; but in the face of the fact stated by the Collector that the Ryots already pay the Shroffs all the remuneration they receive, to require them to make a further payment to the Zemindar in the shape of "Shroff Rūsūms," appears positively unjust.

25. To reduce the Peshkush to its fair amount according to the original proportions fixed at the Permanent Settlement, without reference to the present condition of the Estate, appears to the Board a simple act of justice, to which the Dévarakottah Zemindar has an additional claim from the hardships and difficulties in which the family were involved by the original over-assessment and subsequent reductions of income, without any corresponding relief in the Government demand.

Whether further compensation is also justly due for the reduction of the Zemindar's private income, must depend upon the opinion entertained of the Zemindar's proper position.

26. If viewed simply as a Government Officer appointed to improve and collect the State Revenues and remunerated by a per centage on his collections, and the permission to levy certain fees from the cultivators of the soil (and such there is little doubt was in most instances his real position under the Mussulman Government) it may fairly be argued that Government having an unquestionable right to lighten the burden of the payments made by the people for public purposes, if a corresponding reduction be in such cases made in the amount demanded from their collecting Officer, the Zemindar, the latter has no cause to complain.

27. But even in this point of view it must be borne in mind that "Shroff Rūsūms" did not form an item of State Revenue under the former Governments, but were either one mode of remunerating the Zemindar, or a simple plan of compensating him for the responsibility under which he was held by the Government of paying in the collections in good coin, and that by their abolition though the people were relieved of a burden, the State Revenues did not suffer, but the remuneration of the Zemindar viewed as a State servant was reduced without any corresponding reduction in his labors and liabilities.

28. The Board, however, consider that the case of the Zemindars must for any useful purpose be viewed in a different light, and more in accordance with the stand point assumed when the Permanent Settlement was made, so far as may be done with due consideration to the still higher claims of the Ryots who have held the lands from time immemorial.

29. Whatever may have been the origin of the office or position of the Zemindars, they were most probably the men of chief local influence in their Districts when they were selected for the service of Government; and in many instances no doubt, among which it is likely the Dévarakottah family may safely be included, they really possessed old feudal rights, of origin long anterior to that of the Mussulman Government whom they served.

30. The effect of the Permanent Settlement in 1802 was undoubtedly to confirm and extend that influence for good or evil, and if any good whatever is to be extracted from that measure, if the evils and injustice involved in it originally are to be mitigated and not aggravated, it is essential that the Zemindars should meet with just and considerably liberal treatment from Government, not only to encourage them, but even to enable them to adopt a similar line of conduct towards the Ryots on their Estates.

31. Viewed in this light, compensation for loss of private income from a legitimate source becomes almost as much a right, as to be reimbursed the amount unduly collected by Government, and the Board, therefore, adhere to the recommendation above made.

I have the honor to be,

Sir,

Your most obedient servant,

Sub-Secretary.

REVENUE BOARD OFFICE,

Fort Saint George,

10th July 1860.

Exd. J. Wright.

Sh. The old corner -
 - boundary has been col-
 - lected - but it
 seems useless to
 circulate it.

Mem^o on Rev. No. 1474.

The question in this
 Case is ~~whether~~ what compen-
 - sation ought to be made to
 the Zamindar of Sevarakotta
 in the Godavari District, for
 certain items of his Revenue
 abolished in 1820 when the
 Property was under the charge
 of the Court of Wards.

2. Now items were Des-
 - muck Revenues & Shroff Revenues.
 They were abolished as being
 arbitrary & oppressive; but
 it appears to me that the

The ~~abolition~~ Question

The aspects on which the
 Deshmukh of the Sevarakotta
 Estate was calculated for the
 Permanent Settlement in 1802
 were as follows:

Sept^r

Following
 murder
 on 26th
 the
 is to
 E. the
 60
 in the
 is of

Cons: 3 Oct 1823 17 5-6.

31 Jan 1824 - 6-7
 18 Feb 1831 - 3-6
 8th April - 4-5
 12 Oct 1837 - 6-6
 2nd April 1841 - 24-26
 3rd Jan 1845 - 11-5
 15th July - 103-4
 1st Aug 1846 - 6-7
 9th June - 15-16
 12 Jan 1849 - 51-52
 1st July - 18
 11 June 1850 - 121-122

Copy in Col. to the
 8th Dec 1850 12.1835

15-11-92

Permanent Settlement
 Order for 1820

12-14-74

Sh. The Clerk Secretary
 to the Board of Revenue

Sh. The Clerk Secretary
 Government H. B.

Dated 10th
 Dec 1860 July 1860.

1-1814. 8: Dec 1860

Submitting the Board's
 Report on the affairs of the
 Sevarakotta Zamindari as
 called for by Government in
 their Proceedings dated 11th
 June 1860 No 964 - B. D.

18726.

18726-13

with a Memo^o

abolition was improper & unjustifiable
This appears to have been felt after
the act; for when the estate was
given up to the Proprietor on his
attaining his majority, permission
was given to him to resume the
collection of the Ransoms, that it
is stated that this was found
impracticable.

3. The question of compensation
was afterwards taken up; & it
was awarded for the larger sum,
Decanah Ransom; but not for
the smaller, 1 Croff Ransom. It
is the latter which is now in question.

4. The point for decision
is whether the compensation

given shall be the equivalent
of the Zamindar's needs; or
shall be the mere reimbursement
of so much of his
Rickshah as is due to the
estate. The compensation for
the Decanah Ransom was given
on the former principle, (viz.
the whole cost reimbursed less
10 per cent for cost of collection,)
under the orders of the Govt
of India; but later orders
from the Hon. Ct. prescribed
the latter, i. e. the reimbursement
of the ^{mere} amt. levied as Rickshah,
as a general rule.

5. I think the Hon. are
right in advocating the

former mode of treatment in the present
case, because I think that the
collections abolished were a per-
fectly legitimate source of income,
continued by ^{many} years, probably by gene-
-rations, of course, tho' not according
to our notions -

6. If this view is adopted,
a further remission of Peshkash
will have to be made, to the amount
of ~~Rs~~ 2708 Rupees; & compensation
for the loss will have to be paid out,
to the amount of Rs 108,320
being for forty years at Rs 2708 -

J. M. Sept. 3 -

Quite after the H-B
the view may have taken
This clause -

The Government is clearly
entitled to a refund of
the amount of the losses of Rs
& the whole is paid on top of this
realizing & for which he is
clearly liable as no credit
in our accounts upon
being for Peshkash -
The amount in
question

MS. A. 1. 1. 13

abolition was improper & unjustifiable

Revenue Sept

No 1814.

Proceedings of the Madras Government
Under date 8th ~~September~~ ^{October} 1860

Read again the following
papers

Petition from the Zemindar
of Sevarakotta Paragana in
the Godavery District dated 6th
June 1860; & letter from the
Collector of Krishna District to
the Private Secretary to H. E. the
Governor dated 3rd May 1860

Read also letter from the
Sub Secretary to the Board of
Revenue

Here enter 10th July 1860 at 3179

The aspects on which the
Peshkash of the Sevarakotta
Estate was calculated for the
Permanent Settlement in 1802
were as follows:

with a balance

Merely speaking the reduction of Peshkash should be only
to any given 1/3 of Rs 800-11-8. the amount of the apert under the
land of Peshkash, in which the Peshkash has paid. In striking
an arbitrary & oppressive tax. Govt does not appear to be bound to return
the Peshkash further. - But if the Government wishes any claim for
the Peshkash, it is the surplus sum collected from him for the last 25 years, the at-

must also be deducted
from the Peshkash now
paid by him. - The state in
question was one of clear
revenue to the Government
& having paid the same col-
lecting it - it would be
manifestly unjust not
to deduct its full value
from our demand on

the Peshkash
by the Govt
may I think
accepted as
fair compensation.

for Peshkash -
1 - 1/2

Items

Items	Average Collections for 1776 to 1784, as entered in the Settlement & Accts.		
1 Taddy, Lundry grain, & Jomala - - - - -	125209	8	8 1/2
2 Tax on measurement ground - - - - -	3468	4	0
3 Tax on Artificers - - - - -	1552	2	10 1/2
4 Tax on Inns - - - - -	918	8	10
5 Desmukh Rissims or Surbas charges - - -	19044	9	1
6 Phroff Rissims - - - - -	3008	11	8
7 Lundry Items - - - - -	834	6	0
Total per annum	154036	3	2
One third to Zemindar	51345	"	"
Permanent Deshush	102690	"	"

2 Of these items the Desmukh & Phroff Rissims had long been denounced by the Revenue Authorities as arbitrary & oppressive & in 1820 when the Estate was under management for minority, authority was granted for the abolition ^{to} of the fees but without any corresponding reduction in the amount of the Deshush payable to Government. In 1830 when the minority of the Zemindar ceased, permission was granted to re-impose the items but all the efforts of

Desmukh Rissims as originally estimated - - 19044
 Deduct 10 per cent for expenses of collection - - 1904
 Remainder to be allowed ^{annually} as compensation - - 17140
 Original Deshush - - - - - 102690
 Deduct compensation as above - - - - 17140
 Remainder being present Deshush - - 85550

Compensation for the past was also given at the same rate to the aggregate amount of Rs 445640.

failed, it is of the authorities were ~~unable~~ shaped, to realize the demand - waiting for the purpose. Application was subsequently made for a reduction in the Deshush on account of the discontinuance of the items in question, but from some cause ~~the~~ some ~~has~~ other consideration of the Desmukh Rissims only was taken up by the authorities, & compensation was eventually granted under the Orders

vide G. M. C 3 of January 1845 of the Government of India for the loss of these Rissims, namely, the deduction from the Deshush - The amount to the extent of the ~~amount~~ ^{by a de-} be deducted was that which ~~the~~ the item was originally estimated to produce, less 10 per cent charges, the result being that the Deshush was reduced by the present amount of Rs 85550.

3 Now application is ^{now} made by the ~~Sevansabhat~~ Zemindar for compensation for past losses & for a reduction in his present Deshush on account of the 'Phroff

'Phroff Ruscims' abolished simultaneously with the Desuk Ruscims.

The Collector recommends the payment of compensation for past losses to the extent of $\frac{2}{3}$ of the estimated produce of the item of revenue to the Zamindar less 10 per cent the cost of collection. He does not think any reduction in the present Deshukh necessary, ^{because, as he states,} ~~the Deshukh is necessary, & this view he supports by asserting that~~ the estate is now in a flourishing condition, & ~~that the collections on the average do not exceed the Deshukh by 50 per cent.~~ ^{exceed the Deshukh} ~~the Deshukh, plus half of it~~ on account of the Zamindar's share; & he also suggests in preference that the Zamindar be authorized to re-impose the Tax. The Board after discussing the merits of the case cannot support the views of the Collector. They are of opinion that ~~the reduction~~ ^{the reduction} ~~is~~

2
Peshkash

reduce the Deshukh to its fair amount according to the original proportions fixed at the Permanent Settlement, without reference to the present condition of the estate, ^{is} ~~appears to be~~ a simple act of justice, to which the ~~Des~~ ^{the} Zamindar has an additional claim from the hardships & difficulties in which the family were involved by the original over-assignment, & subsequent reductions of income, without any corresponding relief in the Government demand. They also submit that to revive a cess which was abolished as obnoxious & arbitrary forty years ago would be a most invidious act. ~~and~~ The Board therefore recommends that the Peshkash should be reduced by ^{amount} ~~the amount~~ of the whole of the Phroff Ruscims, less 10 per cent ^{for} the estimated cost of collection, as was done in the case of ^{the} Desukh Ruscims.

Rusums, & also that compensation for ^{the} past years ~~must also~~ ^{should} be calculated on the same principle of a small sum on account of the present items, which has been credited to the Estate in past years being deducted from this amount of the compensation on disbursing the same to the Zemindar.

The question in the present case is what compensation ought to be made to the Zemindar of Sevarakotta for certain items of his revenue which were abolished in 1820 when the Estate was under the charge of the Court of Wards. Those items were the Samukh Rusums & Shroff Rusums. They were abolished as being arbitrary & oppressive; but it seems to Government that the abolition was improper and unjustifiable. This appears to have been felt after the act; for when the Estate was given up to the Proprietor

Vide E.M. 6. 3^d July 1847.

5 The Board also notices the two different modes of calculating the compensation to be given, prescribed at different times by the Government of India and by the Home Government respectively. As already the compensation allowed for the Desmukh Rusum, under the orders of the Govt. of India was the whole Amount of the estimated receipts less 10 percent for cost of collection; but later orders from the Honorable Court prescribed the latter, & were to the effect that whenever any item of collection forming a part of the assets on which the permanent Pishkash was calculated, should be abolished, by Govt. the Pishkash should only be lowered in the same proportion

as the abolished item
bars to the total estimation
of the estate.

6. The Govt agree with
the Board that, in a case
like the present, where a
recognized and customary
source of increase to a
Zamindar is abolished
by the act of the Govt or
of its representatives com-
pensation is due for the
entire loss. His Excellency
the Governor in Council
therefore directs that a
remission be made in the
present Peshkash of the
Zamindar to the extent of
Rupees 2408 being the
amount of the shroff
assumed less 10 percent the
estimated cost of collection
and also that compensa-
tion be granted to him
at

at Rs. 2408 yearly for the
forty years that have
elapsed since the aboli-
tion of the cess in 1820 -
The Govt do not consider it
to be necessary however
to allow interest on the
amount of compensation
for the past years.

JA

12 Copies to the Secy of the
Dep'ty

3 - a Accts. Genl

3 - a Civil Audr

Copy in a
of 8th Dec 1860 No. 135.

17370

15-11-92

349/57

121/57

168

44/57

25/8/16

Devanahalla Zamindar

Revenue 1860 Depar'tt.
Pro. of Govt. for October.

No 1814.

Pro. of the Madras Govt.
Df 8th October 1860

No 126 + 127.

Directing that a remis-
sion of Rs 2700 be made in the
Pesh Kask of Devanahalla
Zamindar in the Krishna
Distt on account of the Shroff
Revenue abolished, and that
a compensation be granted to
him at Rs 2700 yearly, for the
20 years elapsed since the
abolition of the Ceps.