

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1871

Press
~~Mis.~~

238-239

Dated 15 — 20 — 1869.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
15th October 1860.*

No. 238. Read the following Proceedings of the Board of Revenue, dated 28th September 1860, No. 4,427 :—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 18th September 1860, No. 182 :—

SIR,

1. I have received your Circular, No. 3,359, dated 23rd July 1860, calling for certain information regarding the number of people who are likely to be brought under the operation of the Income Tax Act.

2. The information collected is contained in the marginal Statement. As to its correctness, I cannot say much in fact it would be difficult for any one in Malabar to say whether in the numbers of people put down as taxable, or in the amount of their property, there is really any approximation to the truth. From the fact of Malabar being a proprietary district, and there being no public accounts containing correct information regarding the proprietors, it is impossible to say how many people really come within the provisions of the Act. At the Annual Settlement, the names of the tenants and mortgages chiefly are entered in our *Pattās*, the names of the proprietors being entered

Estimate showing the number of persons and amount of Incomes to be taxed.

Taluk.	No. of persons.	Income.	Tax.		
			RS.	A.	P.
1 Kawai	60	43,273	1,492	5	7
2 Cherkal	189	1,39,746	4,965	12	11
3 Kottayam.....	426	3,39,894	11,982	2	6
4 Kartenād.....	357	1,64,703	4,895	8	5
5 Kurumbranād.....	82	41,445	1,385	2	0
6 Calicut.....	283	2,69,693	9,745	9	2
7 Ernād.....	99	1,42,819	5,269	15	3
8 Shernād.....	114	79,415	2,682	6	7
9 Vetatnād.....	72	24,571	630	5	10
10 Vallawanād.....	130	90,854	3,164	12	10
11 Wainād.....	253	94,390	2,730	9	7
12 Palghat.....	515	2,52,251	7,985	3	4
13 Temelpuram.....	205	79,810	2,281	14	9
14 Nedunganād.....	137	84,633	2,836	4	7
15 Kutnād.....	194	81,918	2,523	6	9
16 Chayakād.....	235	98,658	2,869	14	5
17 Cochin.....	262	3,22,301	11,988	11	10
Total.....	3,613	23,53,374	79,430	2	4

only in regard to lands which they themselves cultivate, or in which the holder is a mere tenant at will. The whole system of land tenure in Malabar is most complex, and to carry out the provisions of the Income Tax in their integrity in the Province, will involve, I fear, a vast amount of labor.

3. It is reckoned that there are about 35,000 land-holders, but of their names and of the extent of their properties, we may be said to know little. A very large proportion of them, doubtless, will not come under the provisions of the Act; but our difficulty lies in the determination of this point. We must either be guided in it by information derived from those supposed to possess local knowledge, or await the return of the Forms after being filled up by the various land-holders. From the extent to which lands are mortgaged, the difficulties of the case are much enhanced; and it is also to be borne in mind, that in Malabar, from the fact of inheritance running in the female line, the facilities for carrying out the Act are somewhat impeded. The families live as an united community, with one head, termed the karnaven. The junior members should live in subordination to him, but they not unfrequently have their separate lands which, on their deaths, revert to the Tarawād or family property. They also, at times, possess self-acquired property, which they make over to their own children whilst alive, for fear that it may be claimed on their deaths, as family property by the karnaven.

4. Of many of these transactions, our accounts contain no record, as the name of the tax payer alone is entered in them.

5. My object in pointing out all these circumstances, is to show how little reliance can be placed on our revenue accounts, as a true index of the number of people who come under Act XXXII of 1860, as from past experience, I am aware that the entries in the *Pattās* on the Eastern Coast districts may be assumed to afford a moderately correct estimate on this point.

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6. Exclusive of officials, there are about 60 Europeans in the Province, but of their incomes or profits on trade, no estimates have been made, except in the case of the Cochin Merchants, but as nothing of their affairs is known, the estimates are practically worth little.

Submitted for the information of Government.

(A true Extract and Copy.)

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

No. 239.

ORDER THEREON, 15th October 1860, No. 1,871.

Ordered to be recorded.

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

③
 Dec 1880
 Report for October
 21/22
 Proceedings of the Board
 of Revenue

Dec 28
 Dec 29
 Dec 28
 Dec 29

J. M. J.
 J. M. J.

Submitting for infor-
 mation to the Board the results
 of Malakka speaking in the
 number of people who are
 likely to be brought under
 the operation of the Revenue
 law.

Dec 1891
 Records

15 October 1886

No 2385 + 239

1st October 1888