

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1006

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Proceedings of the Madras Government, Revenue Department,
19th October 1860.

Read the following Papers :—

No. 309. Proceedings of the Board of Revenue, dated 3rd November 1859, No. 4,498 :—

Read letter from the Director of Revenue Settlement, dated 27th August 1859, No. 776.

(In Cons., 3rd September 1859, A after No. 4,398.)

1. In this report, which bears date the 27th August, although its statements did not reach the Board till the 3rd September, Mr. Newill proposes arrangements for introducing a revised assessment into the Manargudi and Chidambaram Tálucs of South Arcot, which had been previously surveyed by Captain Priestley.

2. The first part of Mr. Newill's report (paragraphs 1 to 37) is occupied with a general description of these Tálucs, their irrigation, past revenue administration, statistics and agriculture. These details are given with lucidity and completeness in Mr. Newill's report and in one from his Deputy, Mr. Banbury, and the Board consider it unnecessary to swell the correspondence by going again over this ground.

3. SURVEY.—The result of Captain Priestley's survey operations corroborates the opinion which the Board expressed regarding the general correctness of the old Paimásh accounts in their Proceedings of 5th September 1855, No. 2,299. Instead of any large extent of concealed land being brought to light, a net decrease of 4,853 acres, or about $3\frac{1}{2}$ per cent.

Paragraph 40. is reported by Mr. Newill. Considerable changes have, however, occurred in the details of the land. Much dry land has been converted into wet by improvements of irrigation. Gardens have merged into the heads of "dry" or "wet" according as they are supplied with irrigation from a public source or otherwise, and a considerable extent of porumpoke has been reclaimed and brought under regular cultivation. But explanation is still wanted regarding the exact area of these Tálucs, as Captain Priestley's reports spoke of the survey bringing a small additional extent of land to light, and this point was noticed in paragraphs 62 and 63 of the Board's Proceedings of 4th August last, No. 3,020. This difference in the result of the survey seems to arise from Captain Priestley's remarks including the Paliemcotta villages which have been omitted in Mr. Newill's comparison and referring to the Tálucs with their amended frontier on the Trichinopoly side.

4. During the survey an adjustment of the boundary line between South Arcot and Trichinopoly brought some villages from the latter district into these Tálucs. To

Paragraph 39. prevent a disturbance of the comparison between the proposed new settlement and the old accounts, as respects area, assessment and other statistics, these villages have not been included in the statements now laid before the Board, although they will be eventually dealt with on the same

See Government Order of 17th June 1859, No. 803, in Cons., 18th June 1859, No. 2,864. principles as the rest. Mr. Newill further explains, that, in anticipation of an amalgamation of the Manargudi and Chidambaram

Tálucs, one map has been prepared for both, and their villages have been numbered in a consecutive series.

5. CLASSIFICATION OF SOILS.—The classification of soils, which formed the first step in Mr. Newill's proceedings, is adverted to in paragraphs 41 to 44 of his report. As the mode of conducting this process had been previously discussed and decided upon, he now confines himself to giving the result of his examination. All the lands in this division, wet and dry, fall under fifteen descriptions of soil, which are detailed in the statement attached to paragraph 42.

6. Mr. Newill then proceeds to describe the process by which he arrived at the money rates of assessment which he proposes. The objects of inquiry in this process were the grain produce of the lands, a just commutation price at which to convert the grain into money, the expenses of cultivation and a consideration of any special circumstances which might occasionally modify the general result, such as vicinity to markets, or roads, comparative efficiency of irrigation, &c.

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7. WET LANDS.—In respect to the wet lands the Board concur generally in the principles which Mr. Newill has laid down. They agree with him that a deduction must be made for the contraction of fields by the large ridges which prevail in this delta, and for the diminution of produce which will always occur in less favorable seasons than the one in which the examination of the crops was made. For these purposes Mr. Newill proposes a deduction ranging ordinarily from 15 to 25 per cent., but rising to 30 per cent. in some instances of inferior irrigation, and the Board consider that the Director of Settlement may be properly left to arrange a deduction within these limits so as to meet the requirements of the different lands. Mr. Newill's examinations of produce were necessarily limited to one year, but they were nearly 300 in number (paragraph 45) and are shown by Appendix O, to have embraced best, middling, and in inferior crops. Moreover, the previous inquiries of Mr. Ravenshaw when fixing the Paimash assessment, of Mr. Cunliffe when proposing its revenue, and of Mr. Ashton when recommending the introduction of money rates into the Kolliamallei villages, supplied means by which Messrs. Newill and Banbury could test and correct the results of their experimental examinations.

8. With regard to the commutation price, the Board incline to the opinion that it would be safer to leave it at Mr. Ravenshaw's standard, 6 cullums 16 measures, than to raise it as proposed to 6 cullums 12 measures. Besides meeting more fully such fluctuations of price as may occur, this arrangement would tend to inspire greater confidence in the new assessment by basing it upon a standard price with which the people are well acquainted.

9. In paragraphs 53 and 54 Mr. Newill states, that, in obedience to his instructions,* he has included the straw among the assets on which the assessment of the land is to be fixed. But he adduces arguments against the measure, and, on a reconsideration of the subject, the Board are of opinion that it will be advisable to give up this item and thus simplify the assessment accounts besides removing a cause which brings the settlement operations into disfavor with the people. If the straw is to be taken at all into account, this might virtually be done when considering the rates of deduction to be allowed from an ascertained full crop to meet varieties of season, &c. In the neighbourhood of large towns, where straw is of value, the deduction might be diminished, in consideration of the enjoyment of this advantage.

10. Mr. Newill's inquiries have resulted in the preparation of a scale of rates for the irrigated lands, ranging from Rupees 8-8-0 to Rupees 2-0-0 per acre. In the existing assessment the rates vary from Rupees 11-4-0 to Rupees 3-5-0 per acre, though the temporary per centage reductions allowed by Government in anticipation of the survey and new settlement, have brought the range of actual taxation within the extremes of Rupees 9 and Rupees 2-15-8. Mr. Newill has followed the plan now in force in these Taluqs, and prepared different scales of rates for the villages according to the superiority or inferiority of their irrigation, though the classes of villages have been reduced in number by him from five to three. The Board fully recognise the propriety of taking the description and the efficiency of the irrigation into account in fixing the assessment, but they are of opinion that this should be done without having different "grades" or scales of assessment. The assessment is to be fixed on a consideration of all the circumstances which affect the land, and one nanja scale might be formed, after the maximum rate has been fixed, into which all the lands might be brought. Each field would be entered in that rate or tarum, to which its combined advantages and disadvantages made it approximate. The benefit of thus simplifying the assessment tables has been strongly displayed in the Hooloos Taluqs.

11. DRY LAND.—In these delta Taluqs the "dry" cultivation is of little importance or extent compared to the wet, and the produce being almost entirely used for home consumption, does not come under the influence of market prices. There was, consequently, more difficulty in fixing a commutation

price; and the grain value of the different lands had to be considered in the particular crop, cholam, kambu, ragi, and waragu for which their soils were best suited. Following the same process of inquiry and calculation as in the case of the wet lands, Mr. Newill has formed a scale of assessment which includes 10 rates, ranging from Rupees 3-8-0 to 8 Annas per acre.

12. It is proper here to advert to the basis upon which Mr. Newill has fixed his proposed rates of assessment both for the dry and the wet lands. After considering the propriety of

* *E. M. C. 14th August 1855, No. 951, paragraph 19.*

† *E. M. C. 15th February 1858, No. 191, paragraph 34, in Cons., 30th April 1858, No. 785.*

Lord Stanley's Despatch of 15th December 1858, paragraphs 13 to 15. Enclosure in from Government dated 6th April 1859, Revenue Department, No. 476, in Cons., 7th April 1859, No. 1,535.

taking $\frac{2}{3}$ ds of the net produce, or $\frac{1}{4}$ of the gross produce, Government* decided that the latter standard should be adopted, and although the Honorable Court of Directors were inclined to prefer the net produce, Government adhered† to the gross produce as the only practicable standard in all cases. Finally, however, a discretion was left to the Director of Settlements provided that he kept both these standards

in view as guides in fixing his rates. The difficulty of ascertaining even the gross produce with perfect accuracy, was admitted, and while the net produce was declared preferable to the gross produce as a standard, if correct information could be obtained, it was pronounced inadvisable to hamper the settlement Officer with any precise and unbending rule in fixing the new assessment, since the operation was one "not of arithmetical calculation, but of judgment and sound discretion."

13. Mr. Newill has accordingly shown what results his inquiries would lead to if the new assessment was to be fixed either at $\frac{2}{3}$ ds of the net produce, or at $\frac{1}{4}$ of the gross, and in the same statements‡ he gives the rates which he has been led to propose on a consideration of all the circumstances which affect the value of the lands. Of the two standards Mr. Newill considers the net produce to be the more correct one. He points out that fixing the assessment on the gross produce would affect unfavorably the poorer soils in comparison to the rich, and would

Paragraphs 55 and 64. give a scale "unduly low," so that "the net produce, besides being a more correct principle in theory, seems to afford practically a more suitable scale for the assessment than the gross produce." Regarding the contrast exhibited

Paragraph 75. by the two standards Mr. Newill writes, "It will be observed that the $\frac{1}{4}$ of the gross produce, after deducting 25 per cent. as above explained, is in the higher classes, very considerably below the standard of $\frac{2}{3}$ ds of the net produce.

"After descending a few classes in the scale, the two standards correspond pretty well, while in the lowest classes the $\frac{1}{4}$ gross produce rises higher than the fixed proportions of net produce. "The proposed rates are, therefore, based principally upon the net profits as in all respects the preferable standard, though care has been taken not to force the upper rates too high." Mr. Newill accordingly speaks in several parts of his report (paragraphs 65, 68, and 75) of his rates being "an approximation" to $\frac{2}{3}$ ds of the net produce, but he does not apparently consider that he has altogether abandoned the other basis, as he observes in paragraph 82 when contrasting the result of his proposed rates with the existing assessment that "the standard laid down generally for the new settlement is $\frac{1}{4}$ of the gross produce."

14. In paragraphs 91 to 94 Mr. Newill enters into some explanation regarding his rates, and draws a comparison between them and those which prevail in several other districts. Viewing the proposed rates in themselves, and supposing that they will be applied to the lands with due discrimination, the Board concur generally in the opinion expressed by Mr. Newill that he has "certainly not erred in making the assessment lower than it ought to be," and this impression strengthens them in recommending measures which would slightly modify it, viz. the omission of the straw and the retention of the present nunjah commutation price. The figured details, on which the proposed rates are founded, are doubtlessly open to critical remark on some points, but it must be remembered that the calculations of cultivation expenses and produce

including the deductions for an ordinary crop, are only approximate, and that such a work as the present ought to be judged of by the success of its total result rather than be condemned for some apparent anomalies of detail. The principal point which has struck the Board is the apparent weight of the proposed assessment on the poorer soils in proportion to their alleged produce, but the experience both of South Arcot and other districts proves that the rates in question are not unduly high, and Mr. Newill's explanation appears satisfactory, especially in regard to the nunjah lands. He observes as follows:—

“Returning to the statement upon which the rates are based, it will be observed that the proposed assessment on the very poorest soils, compared with $\frac{2}{3}$ of the net produce, runs up proportionately high, though in every case there is a profit left to the Ryot; but this is unavoidable without descending to rates below what will be admitted as fair charges for irrigation in addition to land tax, and in reality the net produce is not always so low as described in the statement, as the cultivation is often slovenly and the cost has been estimated for fair tillage, while the produce is taken from the actual out-turn, and not at what it might be brought up to by improvement of the soil. Any attempt to adjust this to the rigid standard of a fixed proportion of net produce would only tend to produce greater inequalities hereafter in the assessment, as the lands come under a different treatment in cultivation, &c. In the wet lands past experience shows, that whatever may be the theory of small net profits on the poorest soils, the water alone is a valuable commodity, which will easily bear to be taxed at about the lower proposed rate of assessment when applied for paddy cultivation.” In the Godavery and Kistna Deltas it has been proposed by Mr. Newill to introduce a general water-cess of Rupees 2 per acre in addition to the land tax; so that a consolidated assessment of Rupees 2 per acre for the poorest description of irrigated land in these Taluqs can hardly be deemed excessive. The deduction from the produce of from 15 to 30 per cent. to meet varieties of season, is another reason for believing that the inferior lands, irrigated and unirrigated, will be able to bear the rates proposed for them.

15. Viewing, therefore, the care with which Mr. Newill's operations have been conducted, the manner in which he has followed the instructions laid down for his guidance, and the equitableness of his proposed rates, as shown by general revenue experience, the Board would not have hesitated to recommend the adoption of his settlement had the field been a clear one, or in other words, if the lands had now to be assessed with money rates for the first time, and had no such considerations been involved as a loss of revenue to Government on the one hand and an increase of taxation to the landowners in some instances on the other. The effect of the proposed rates on the interests of Government and the landholders, will now be noticed.

16. In examining how the new settlement of these two Taluqs will affect the public interests, the first object of comparison is the Ayacut, or total assessed area, as it stands in the existing accounts, and as it will appear under Mr. Newill's settlement. Omitting Porumpoke, Shotriem, and Inám lands, the comparison stands as follows:—

		Rupees.	
Mr. Newill's settlement—see Report paragraphs 77 to 79.	}	Unirrigated.....	63,433
		Irrigated.....	3,87,085
		<hr/>	
		Rs....4,50,518	
		<hr/>	
Existing Ayacut, as per statement No. 20 in Jummaundy Report for Fasli 1266.	}	Unirrigated....	1,47,247
		Irrigated.....	3,49,578
		<hr/>	
		Rupees...4,96,825	

Note.—In both these statements the villages of the Pallemcotta Jaghir settled by Mr. Hall are excluded.

There is thus a decrease in the Ayacut Beriz of Rupees 46,307 or 9 per cent. But when the lands actually under cultivation in Fasli 1266, (including the Pallemcotta villages,) are taken for comparison, it is found that their assessment at the old rates amounts to Rupees 5,11,394, while at the proposed new rates it would only be 3,22,695, thus exhibiting a difference of Rupees 1,88,698 or 37 per cent. The

actual and immediate loss of revenue would, however, be limited to Rupees 93,358, as the temporary modification of the assessment sanctioned by Government pending the survey and other remissions which will in future cease, reduced the settlement of Fasli 1266 by Rupees 95,341. In support of this modification of the land tax, Mr. Newill observes, that “the former assessment was based upon the assumption of about 50 per cent. of the gross produce being taken for the Government tax from dry land, and even something more for the irrigated,” “while the standard laid down generally for the new settlement is one-fourth of the gross produce.” He also points out resources, amounting to Rupees 1,47,175, from which this deficiency may be eventually made good. In process of time this may be so, but as all the land, which is readily available for cultivation in the Delta, the most valuable part of these Taluqs, has already been in active demand, the Board cannot anticipate such a result at an early period. The introduction of the proposed new rates cannot, in their opinion, be recommended on the argument that no loss of public revenue will ensue in these Taluqs, but must be based on the general grounds of equity and administrative policy.

Paragraph 83.

Paragraph 82.

Paragraph 84.

See Mr. Banbury's Report paragraph 28.

17. The interests of the landholders come next under consideration. On the whole the proposed rates would effect a reduction averaging 44 per cent. in Chidambaram and 30 per cent. in Manargudi, where the irrigation is more perfect. But, as observed by Mr. Newill, “the chief feature of the settlement is the equalisation of the burden of taxation,” and in arranging for the attainment of this object, it has been necessary to propose an increase to the taxation of some lands, whose proprietors will be discontented and oppose the new settlement. How serious and embarrassing this difficulty will be may be gathered from paragraphs 94 and 95 of Mr. Newill's report of 25th March which was reviewed in the Board's Proceedings of 4th August last. Two important instances in which the existing land tax will be raised have here to be noticed.

18. The first is the case of the Kolliamallei Jaghir villages, which are adverted to by both Mr. Newill's report, paras. 7, 87 and 88. Mr. Banbury's report, paras. 53 to 63. Newill and Mr. Banbury. Without recapitulating their history, the Board will briefly remark that the justice as well as the policy of placing them on an equality of taxation with the other villages seems unquestionable, but the new rates might be enforced by instalments as recommended by Mr. Newill, instead of the whole amount being demanded at once.

19. The second instance where the existing taxation will be increased comprises the fifth class villages. These villages were originally assessed low by Mr. Ravenshaw on account of their inferior irrigation. This has been since improved and a considerable addition has been made in consequence to their assessment but they are still supposed to be taxed lower than the villages of the superior classes, and received, therefore, a remission of 10 per cent. instead of 20 per cent. in the reduction allowed pending the survey. To what extent and in how many instances the taxation of these villages will be raised is not shown in Mr. Newill's report, and will not be fully ascertained until the new rates are actually applied to the lands, but the question is one of great importance, the fifth class villages being numerous, and the Board understand that in some instances the new rates will not only sweep

away the 10 per cent. remission now allowed, but will add to the assessment which the Ryots previously paid.

* See Enclosures to Principal Collector Mr. Ashton's letter of 18th September, in Con., 4th October 1838.

<i>Class of Villages.</i>	<i>No.</i>	<i>Land.</i>	<i>Assessment per Survey Paimdsh account.</i>
		<i>Cawnies.</i>	<i>Rupees.</i>
<i>1st ...</i>	42	6,699	87,539
<i>2nd ...</i>	53	7,822	95,419
<i>3rd ...</i>	31	3,352	36,849
<i>4th ...</i>	44	5,578	53,875
<i>5th ...</i>	14	11,418	61,120
<i>Total...</i>	284	34,871	3,34,804

20. The total number of fifth class villages is 137* but to show Government the actual bearing of the present question, it is proper to notice only those villages which have Coleroon irrigation. The details in the margin have accordingly been taken from statement R. which accompanied the Acting Collector, Mr. Wroughton's Jummabundy report for Fasli 1259. Under Mr. Ravenshaw's Paimásh assessment, the Nunjah lands of these two Tálúqs were divided into four tarums in each of the five classes of villages, and the original rates per acre were as follow :—

Tarum.	1st class village.	2nd class village.	3rd class village.	4th class village.	5th class village.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1st ...	11 4 0	9 14 10	9 4 3	8 9 7	5 4 8
2nd ...	10 9 5	8 4 3	8 9 7	7 15 1	4 10 1
3rd ...	9 14 10	8 9 7	7 15 1	7 4 5	3 15 6
4th ...	9 4 3	7 15 1	7 4 5	6 9 11	3 4 11

The villages, as already observed, were divided into classes by Mr. Ravenshaw, according to their degrees of irrigation, but when the construction of the lower Anicut with its new channels made important changes, to the especial advantage of the fifth class villages, it became necessary to revise their assessment. The subject was consequently brought before the Board by the Principal Collector, Mr. Ashton, and an addition of one-third was ordered, which *Board's Proceedings*, 18th October 1838, No. 1923. raised their assessment as follows:—

Tarum.		Original as- essment.			Additional of one-third.			Existing as- essment.		
		RS. A. P.						RS. A. P.		
1st	...	5	4	8	1	12	3	7	0	11
2nd	...	4	10	1	1	8	8	6	2	9
3rd	...	3	15	6	1	5	2	5	4	8
4th	...	3	4	11	1	1	8	4	6	7

Deducting the 10 per cent. remission which has been since allowed in the fifth class villages pending the survey, the rates of present actual taxation stand thus:—

Rate levied per acre.

	RS.	A.	P.
For lands of 1st Tarum.....	6	5	8
2nd do.	5	8	11
3rd do.	4	12	2
4th do.	3	15	3

21. When the addition of one-third was made to the assessment of these villages, the Board remarked, " This, it is observed, will only be a temporary measure; the revision of the assessment in the two Taluqs of Manargudi and Chidambaram has already been directed, and the present measure may require modification when this revision takes place and the Board will be happy to learn that

"the Principal Collector will, at no distant time, be able to give his attention to this important
"subject."

The Board had here in view an unsuccessful attempt made by the former Principal Collector, Mr. Cunliffe, to revise Mr. Ravenshaw's rates, which he represented to be too high, adding in proof the unsatisfactory state of cultivation and the existence of yearly

balances, although the Ryots were aided by the large expenditure annually made upon the irrigation works. But the difficulty of the undertaking and the contumacious behaviour of the people to Mr. Cunliffe, even when labouring for their advantage, rendered the task an unpromising one, and as the Board rejected a plan laid before them by Mr. Ashton for assessing the Kolliamallei Jaghir villages, the matter was left in abeyance. When, however, Mr. Maltby revised the assessment of the Hoolos Tálúqs, it became necessary to modify the rates in these two Tálúqs also, and on the recommendation of the Collector, Mr. A. Hall, a temporary reduction was sanctioned of 20 per cent. in the villages of the first four classes, and of 10 per cent. in the fifth. This measure gave great

* See Mr. Banbury's report, paragraphs 23, 27 and 28, and also Mr. Newill's report of 25th March 1859, paragraph 22.

22. The practical result of Mr. Newill's proposed rates will consequently be not only to effect great changes in the present relative value of land by altering its taxation but to increase the total amount of the revenue which

is now collected with ease, the lands of this Delta having acquired through the late reduction a high and permanent value. These are points which the Board feel it a duty not to pass over unnoticed, and they would have

† See the following papers:—

See the following papers:—				assessment of these Tálúqs should
Letter of Board to Government,	1st August 1855,	No. 1,969.		have been deferred until practical
Do. do.	7th „ „	2,017.		experience in classifying soils and
Board's Proceedings,	5th Sept. „	2,299.		estimating the value of different

degrees of irrigation had been gained by the Director of Settlement and his department in localities where there was a clearer field. It also appeared to them an important consideration that the revenue survey should gain the confidence and good will of the people by its first operations taking place in Districts where they would appear an unmitigated boon, instead of exciting a large amount of discontent and jealousy. Government, however, considered it essential that these Tálúqs should be

*Ext. Min. Cons., 28th August 1855, No. 995, in
Cons., 5th September 1855, No. 2,472.*

Ext. Min. Cons., 15th February 1858, No. 191, paragraph 17, in Cons., 30th April 1858, No. 785.

objects for which the revenue survey was undertaken, the Board presume that Government will wish the Director of Revenue Settlement to proceed with the introduction of his proposed new rates. The carefulness which is apparent in Mr. Newill's enquiries, and the local experience of his Deputy, Mr. Banbury, are guarantees that the new classification of the lands has been well considered, but the Board have no means of ascertaining the detailed effects of this operation. The classes into which the lands will fall under Mr. Newill's scheme are shown in Appendix FF, but to what extent and in how many instances present taxation will be altered, does not appear. The Board also fear that much difficulty and some confusion will arise in attempting to introduce the new rates since the Survey Department divided the land into arbitrary plots, which neither correspond with the existing fields, nor appear known with certainty. On

this very important subject they request attention to paragraphs 18 and 21 of Mr. Newill's report of 25th March last, and to his letter of 24th September, requesting the services of Teroovengada Chary in applying the proposed new rates of assessment. The Board must consider it a doubtful policy to attempt the re-arrangement of the land tax under such difficulties, since it is always a delicate operation, and in this instance would entail the loss of much revenue which is now paid with ease. They would prefer that in the Delta portion of these Tálucs, operations should at present be limited as follows—1st, to striking off all taxation which exceeds Mr. Newill's maximum rate of Rupees 8½ per acre. 2nd, to correcting the assessment of the fifth class villages by abolishing the 10 per cent. remission or a portion of it in those instances where Mr. Newill proposes to raise the assessment and bringing under a Nunjah assessment, those dry lands to which irrigation has been recently supplied. But the Board offer these suggestions with hesitation after Government has directed the entire re-assessment of these Tálucs.

23. The Board now proceed to notice some of the general separate questions brought forward in Mr. Newill's report.

24. ASSESSMENT FOR SECOND CROP.—Mr. Newill observes that no charge Paragraph 98. has been hitherto made for a second crop in these Tálucs and recommends that it should be formally waived. In support of this recommendation he urges that the irrigation does not permit a consolidated assessment to be introduced, that the second crop cultivation is not extensive, and that the levy of an extra cess upon it would lead to a vexatious

* E. M. C. 15th February 1858, No. 191, paragraph 27, in Cons. 30th April 1858, No. 785. interference with the Ryots. But this latter argument has been set aside by Government,* and as a consolidated assessment is

impracticable, the Board do not see sufficient reason to waive the right of Government to an additional half teerwah when a second crop is raised by the aid of the irrigation which it supplies.

Hitherto the second crop cultivation appears to have been overlooked Paragraphs 51 and 52. on account of its supposed exceptional and insignificant character. But

Mr. Banbury's report leads to a different conclusion, and there is nothing in the revenue system of these Tálucs which forbids the levy of half assessment for a

second crop. When they belonged to Trichinopoly second crops were undoubtedly taxed, as Government was paid in kind by a portion of the produce, and on Mr. Ravenshaw introducing money rates after their annexation to South Arcot, no arrangement was made to obviate the separate taxation of second crops, as in the Hooloos Tálucs where the interests of Government and the Ryot were cared for by the division of the land into single and double crop, the latter being charged with a heavier assessment. In Manargudi and Chellumbrum the irrigation, then less efficient than at present, was supposed to allow of one crop only, and a single crop teerwah was, therefore, universally introduced, but no promise appears to have been held out that second crops, raised by Government water, would not be taxed, and the Board see no grounds for now granting such an exemption. On the contrary the measures proposed

Paragraph 118. by Mr. Newill, for restoring irrigation to the Paliemcotta and Strimustnum villages, show the importance of maintaining the Government right on this point.

25. ASSESSMENT OF DRY LANDS BROUGHT UNDER IRRIGATION.—The Board concur in the views expressed by Mr. Newill on this subject in paragraph 100 of his report.

26. QUESTION OF A SEPARATE UNIVERSAL WATER RATE.—This question is adverted to by Mr. Newill, in paragraphs 101 to 104 of his report. But after the remarks which have been made upon it by Government† and by the Secretary‡ of State for India, its discussion is unnecessary on the present occasion, since a separate water cess is admittedly unsuited to Tanjore, and this Delta is under similar circumstances.

† Extract Minutes Consultation, 15th February 1858, No. 191, paragraph 22, in Cons. 30th April 1858, No. 785.

‡ Lord Stanley's Despatch 15th December 1858, paragraphs 8 and 9.

In F. Government dated 6th April 1859, Revenue Department, No. 476, in Cons. 7th April 1859, No. 1,535.

27. PETTY FEES TO TEMPLES.—The Board agree with Mr. Newill that advantage should be taken of this re-adjustment of the assessment to clear the public accounts from the petty fees alluded to in paragraphs 105 to 107. It should be left optional with the Ryots to continue the payment of that portion of these fees which formed a deduction from their share of the gross produce. The Board also concur in the advisability of getting rid of the Kovil Pannai described in paragraphs 108 and 109 by an assignment to the Pagodas of rent free land equal to its annual amount, which is represented to be Rupees 1,062.

28. FEES OF VILLAGE SERVANTS.—It is unnecessary to enter now into this subject as the system in South Arcot is to pay the village revenue servants by the deduction Paragraph 110. of a per centage on the assessment, and the amount and the mode of distributing this deduction will come under the consideration of Government in the report of Mr. Pelly, Member of the Revenue Board, who has been directed to revise the revenue establishments. The Board concur in the opinion that the Kolliamallei Paragraph 115. Jaghir villages should be supplied with servants on the same scale and of the same description as other villages.

29. ROAD FUND.—Mr. Newill briefly observes that as Government had fixed the Road Fund "at 2 Rupees per cent. of the new assessment on its introduction," Paragraph 116. the subject requires no further notice, but it appears to the Board that an important difficulty will be experienced. The district road funds were

not intended to cause additional taxation, but have been formed, when the old assessment of a district was modified, by retaining a small portion out of the reduction which would otherwise have reached the Ryot in its entirety. But in these Tálucs the new survey assessment will, as

Order of 11th July 1859, No. 921, in Cons., 12th July, No. 3,413. has been shown, increase the present land tax in many instances, and under the recent orders of Government the puttahs will, therefore, have to show

not only this increased assessment, but a further addition of 2 per cent. for the novel purpose of a road fund, an arrangement which is certain to cause discontent and opposition. The Board recently

urged on Government that the 2 per cent. chargeable for the local road funds should be added to the rates of assessment and the amount deducted annually in a lump from the beriz of each village. This course would save an immense amount of annual labor in calculating the amount of the road fund for each ryot and entering it in thousands of puttahs, and at the same time avoid the appearance of imposing a new tax to which the people are always unwilling to submit lest other innovations of a similar description should follow. The Government, however, did not accede to this proposal, and the Board would not, therefore, have returned to the subject did they see any other way of getting over the present difficulty. Presuming that Government do not wish the road fund to be an actual addition to existing taxation, and that they would not object to a small deduction from the public revenue on its account in those cases where the survey assessment enhances the old rates, the Board again solicit consideration to their former proposal as a means of avoiding the present difficulty, with a proviso that the 2 per cent. is not to be added to the new rates when they exceed the former ones. As the Government objected that the Board's proposal would lead to the revival of fractions of pice in the accounts, the Board will only observe that such exact minuteness was not intended by them and might, in their opinion, be dispensed with.

30. In accordance with a similar reform in other places, the deductions allowed to Brahmins and other privileged classes in Strimustnam will cease on the introduction of the new assessment.

Paragraph 117. 31. These paragraphs relate to an important and apparently Paragraphs 118 to 121. valuable project for reconstructing an ancient anicut across the Vellaur river for the irrigation of the Strimustnam and Paliemcotta villages. The scheme entirely depends on the practicability of constructing the work at a

moderate outlay, and the Board resolve to send a copy of these paragraphs to the Chief Engineer besides inviting the attention of Government to the subject.

32. The Board recommend that Mr. Newill be authorized to re-adjust the assessment rates and accounts of the Paliemcotta villages as proposed by him.

33. In paragraphs 19 and 20 Mr. Newill explains a small decrease in the number of villages, as shown in the survey accounts, by observing that some villages have been clubbed together in consequence of their lands "being so interlaced that it was impossible to survey and map them separately without involving the greatest intricacy." In such cases the Board concur in the propriety of the course which has been followed it being of great importance that each village should have well-defined boundaries. But when villages are clubbed together solely on account of their small size either to facilitate arrangements for providing them with servants, or for other purposes, the Board think it advisable that each original village should still be separately shown as a muzrah or hamlet, since facilities are thus given for the growth of large estates or properties.

34. The Board recommend, that, as suggested by Mr. Newill, the Collector be instructed to take measures in communication with the Settlement Department for the amalgamation of these villages or for this re-adjustment of their boundaries, on the principle adopted in this instance by the Survey Department, and now generally followed by the demarcation parties with such modification and as the circumstances of each case may require.

35. The question regarding the boundary between the Trichinopoly and South Arcot Districts, which is referred to in paragraph 39 of Mr. Newill's letter, *In Cons., 26th May 1859.* was finally determined by the Orders of Government passed in Extract Minutes Consultation, 14th May 1858, No. 626, Revenue Department, and the Taluq maps are stated to have been drawn up accordingly.

It only remains for the Board to notice the proposal made by Mr. Newill in paragraph 126 of his report that the expenditure of about Rupees 2,000 from the unexpended salaries of the southern party settlement department may be allowed for completing the settlement accounts by inserting the money rates, and the amount of assessment, and should Government determine on proceeding with the introduction of the new settlement in these Taluqs at the present time, the Board recommend that this expenditure be sanctioned.

36. It was manifestly impracticable to insert the rates before they had received the approval of Government, and the work is fairly a portion of that devolving on the settlement department. The additional cost will probably be but small, but it was inevitable that it should occur in the lands first settled.

37. The Board consider that the settlement accounts should eventually be lodged in their Office for safe custody, when no longer required in the districts.

(A true Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 310. Notes by A. HALL, Esq., on Mr. NEWILL'S Report in regard to the Settlement of the Taluqs of Manargudi and Chidambaram in South Arcot, dated Cuddalore, 5th November 1860.

1. The principles upon which the land assessment is to be arranged in the Madras Presidency have been recently so clearly enunciated by Government, that nothing need be said further on this head.

2. When divested of the vexatious excrescences, which have grown upon it, the Ryotwary system of revenue administration is, to my mind, as simple and fair a one as can be conceived.

3. It provides that every man shall know exactly which he has to pay to Government and secures him in possession of his land so long as he discharges the demand. He may do just as

he pleases with his property without fear of having an additional tax put upon it for improvements, and he may sell, mortgage or relinquish any portion of it he likes. At the same time he is required to pay the full assessment for all land in his patta, whether he cultivates the whole or not, and under all ordinary circumstances of season and general contingencies, he must pay the full assessment, being only entitled to remission in seasons of severe drought or when any serious accident has occurred, over which he had no control, so that his supply of water has been cut off.

4. Under such a system as this a substantial class of Farmers will, I think, soon spring up in the country, such as those already existing in the District of Canara, where the relations of Landlord and Tenant are fully established.

5. Mr. Newill originally arranged the soils of the country into five (5) series, which he divided into four (4) classes and then into twenty-eight (28) grades or *Paragraphs 41, 42.* tarums. This he somewhat modified to meet the peculiarities of the lands in these two Taluqs. He retained the classification of the lands in five series but sub-divided these series into fifteen instead of twenty-eight sorts or tarums. This plan he considered to be better adapted than his former one for parts of the country where culture has advanced beyond its primitive state.

6. I am an advocate for the land being put into as few tarums as possible. When assessing the lands in the Paliemcottah Jāghīr, I took only four, corresponding to the series adopted by Mr. Newill. If the assessment is moderate, ranges of fields, contiguous to each other, may be fairly brought under the same rate although various shades of quality do exist in the soils of them. Practically Mr. Newill has made nine (9) tarums for these Taluqs, as six out of the fifteen merge into others when he fixes the money rate. An attempt at too much minuteness frequently defeats its own object.

7. The next step taken by Mr. Newill was to obtain a correct grain value per acre of each of these tarums of irrigated land, and with this view he gives a table showing *Paragraph 45.* the gross productive powers of each, arrived at by careful inquiry and by testing the gross amount of produce actually yielded. Mr. Newill takes the new standard measure (containing 100 cubic inches struck) for his experiments *Paragraph 45.* adjusted to correspond with the reputed Madras measure ordinarily used in the villages, by a deduction of $\frac{1}{8}$ th.

8. The result of these inquiries and experiments, as given in the table subjoined to paragraph 45, appears to me to be satisfactory, and I think that the quantities entered as the gross produce, in a good season, of each tarum of land, may be dealt with as substantially correct.

9. Mr. Newill then proposes to make deductions of 15-25 and 30 per cent. respectively, from the gross produce to meet certain contingencies, such as partial failure of crops, loss from portions of the fields being unproductive, and also as compensation for parts of fields taken up by channels, ridges and boundary banks. These deductions are intended to bring down the assessment sufficiently low to enable the ryot to pay under ordinary circumstances of season and cultivation, whether he actually cultivates his land or not.

10. The percentage appears to me to be very liberal for the object in view, and rather more than the nature of the contingencies for which the allowance is made, requires I should have said that a per centage deduction of 15, 20 and 25 was enough.

11. Next in order comes the commutation price upon which to calculate the money value of each tarum. This Mr. Newill, after much careful consideration, *Paragraphs 48, 49, 50, 51, 52.* has fixed at $6\frac{1}{2}$ Harris Cullums for the Pagoda, Rupees (3-8). This appears to me to be a very fair average rate to take. I can perfectly understand the difficulty Mr. Newill experienced in his endeavors to ascertain the correct selling rate of grain. The constant fluctuations of price in the markets and the little regard paid by the natives to truth in their statements on the subject of the rate at which they dispose of their produce, make it almost impossible to arrive at a definite conclusion as to what the ryots do really get, generally, for their grain. The average Mr. Newill has decided on seems to be as near the mark as can well be.

12. I quite agree with what Mr. Newill says at paragraph 53 about the rule of bringing the straw from Nanja crops into account as an asset from the land.

In England straw is doubtless a valuable part of the produce of the land but in India, except in particular localities, the ryots do not sell it at all. It is generally used as fodder for their cattle or thatch for their sheds. It certainly does not look liberal to bring such a thing into account when calculating the productive value of the land, and I think the ryots should have the benefit of their straw without its being included in the assessment.

13. The next question relates to the proportion of the produce at which the assessment should be fixed. *Theoretically* the net produce should form the basis of the Government demand, but in this country I conceive it to be impossible to apply this principle, simply because we have not the means of ascertaining, with any approach to accuracy, what the net produce is. It may be roughly estimated but, in my opinion, every purpose is answered by taking a proportion of the gross produce as the standard of assessment.

The expenses of cultivation vary so very much even within the same village that it is quite out of the question to lay down a correct scale per acre for each tarum of land. Mr. Newill has added a table to paragraph 57 for the purpose of showing what he considers may be regarded as the average expenses of cultivation, but he himself admits that his calculations can have no pretention to strict accuracy.

14. Mr. Newill appears to have taken $\frac{2}{3}$ of the net produce as the basis of the assessment both in respect of irrigated and unirrigated land, and he has viewed this proportion as equivalent to $\frac{1}{4}$ of the gross produce.

15. My own opinion is that $\frac{1}{3}$ of the gross produce should be taken as the standard for assessing irrigated and $\frac{1}{4}$ of it for unirrigated land. I must, however, mention that I have long been in the habit of considering $\frac{1}{3}$ of the gross to be equal to $\frac{2}{3}$ of the net produce and $\frac{1}{4}$ of the former to be the same as $\frac{1}{2}$ of the latter.

Wherever I have served, the ryots have admitted the fairness of this demand.

16. In Canara the ordinary method of calculating the Government demand is as follows:—

Say, for example, that an estate yields gross produce to the estimated value of 200 Rupees. Divide the sum by two and give a moiety to the tenant for cultivation expenses, his maintenance and profit. Then allot $\frac{2}{3}$ of the other moiety for the Government and $\frac{1}{3}$ of it for the landlord of the estate.

Thus gross produce...	RS.	
	200	
For tenant	100	
For Government	66	10 8
For landlord	33	5 4
Rupees...	200	0 0

In this case the Government demand is based upon a proportion of what may be called the net produce but which it can hardly be, with propriety, termed, as the calculations from which it results are not founded on any accurate data as to cultivation, expenses or other charges upon the land. The proportion taken may be said to be $\frac{1}{3}$ of the gross with as much truth as $\frac{2}{3}$ of the net produce.

17. In the table appended to paragraph 65, Mr. Newill has given the money rates for each of the tarums of irrigated land in villages of the medium grade, having first arranged the villages into three grades with reference to their relative means of irrigation, proximity to markets and advantages of communications. I would not attach great importance to these latter circumstances, although certainly much depends upon a village possessing superior irrigation. Time may work great

changes either for good or bad, so that villages now ranked in the first grade may deteriorate while others at present possessing few advantages may gain a large share hereafter.

18. I have been unable to get a sight at Appendix Y referred to by Mr. Newill in paragraph 64, and I cannot clearly make out the process he describes in paragraph 66.

For the first grade of villages he has added 1 Rupee to the first four tarums of the medium grade; Annas 8 to the next four, and Annas 4 to the remainder. The tarums of the medium villages he has kept as settled in the table subjoined to paragraph 65 and for the third grade villages he has reduced the rates of the medium ones by 1 Rupee for the first three; by Annas 8 for the next four; and by Annas 4 for the last two tarums.

This causes a variation in the rate of assessment put on the nine tarums according to the grade in which the village is classed. Thus land identical in its productive capabilities will be taxed at Rupees 8-8 per acre in one village and at 7-8 or 6-8 in another, according to the advantages of irrigation. This is in accordance with the rules laid down, but it takes away somewhat from the simplicity of the system.

19. The rates which Mr. Newill has thus determined on for irrigated land in these two Taluqs appear to me to be fair in every respect, and to be such as the ryots may reasonably be called upon to pay under ordinary circumstances for all land in their pattas whether actually cultivated or not.

Paragraph 67.

Rates per acre.

Rates per acre.						Tarum. 1st grade village. 2nd grade village. 3rd grade village.											
Tarum. 1st grade.		2nd.		3rd.		Rs.		A.		Rs.		A.		Rs.		A.	
1.....	8	8	7	8	6	8	1.....	8	8	7	8	6	8	5	8	4	8
2.....	7	8	6	8	5	8	2.....	7	8	6	8	5	8	4	8	3	8
3.....	6	8	5	8	4	8	3.....	6	8	5	8	4	8	3	8	2	8
4.....	5	8	4	8	4	0	4.....	5	8	4	8	4	0	3	8	2	4
5.....	4	8	4	0	3	8	5.....	4	8	4	0	3	8	2	4	2	0
6.....	7	8	6	8	5	8	6.....	4	0	3	8	3	8	2	4	2	0
7.....	6	8	5	8	4	8	7.....	3	8	3	0	2	8	2	4	2	0
8.....	5	8	4	8	4	0	8.....	3	0	2	8	2	8	2	4	2	0
9.....	4	8	4	0	3	8	9.....	2	8	2	4	2	8	2	4	2	0
10.....	5	8	4	8	4	0	20. Mr. Newill the nproceeds by a similar process to determine the rates of assessment to be put upon unirrigated land per acre.										
11.....	4	0	3	8	3	0											
12.....	3	8	3	0	2	8											
13.....	3	0	2	8	2	4											
14 }	2	8	2	4	2	0											
15 }	2	8	2	4	2	0	Paragraph 70. Having ascertained by experiments and general inquiries the gross produce of each tarum of land, he has deducted 25 per cent. for hedges, banks, petty fees, and precariousness of season and crops, in view to enable the ryots to bear all ordinary risks without requiring the grant of remission. He has omitted the value of straw in calculating the productive powers of the land, but has taken into accounts in a general way. He encountered rather more difficulty in fixing the selling price of dry grain than he did when he endeavored to ascertain that of Paddy. He has, however, taken a fair average as the commutation price. He has also made an estimate of the cultivation expenses, remarking, however, that he has found it impossible to do this more than in an approximate manner. He then adds a table to show the money rates for each tarum of land per acre, calculated upon the standard of $\frac{2}{3}$ of the net produce.										

Paragraph 73.

Paragraph 74.

Paragraph 75.

The rates are as follows, and in my opinion they are such as may be imposed with advantage.

Tarums.	Rates per acre.	
	RS.	A.
1...	3	8
2...	3	0
3...	2	8
4...	2	0
5...	1	12
6...	2	8
7...	2	0
8...	1	12
9...	1	8
10...	1	12
11...	1	8
12...	1	4
13...	1	0
14...	0	12
15...	0	8

21. Mr. Newill calculates that the adoption of these new rates for irrigated and unirrigated lands will involve a loss of revenue to the net amount of Rupees 93,358 per annum, which he expects will be made up by increased cultivation, by an enhanced demand for water to irrigate dry lands and by a charge being made for second crops.

As the great object of the new assessment is to equalize the burden of taxation and to lighten the Government demand, such a decrease as is here expected ought not to weigh against the scheme. Where there is such a vast extent of unoccupied land as there is in South Arcot, no apprehensions need be entertained of an eventual loss of revenue to Government, but on the contrary, a very large increase of income may be looked for.

The revision of the assessment which took place in 1855-56 had quite a magic effect in extending cultivation, and shows clearly what will be the result of a general modification of the rates.

22. The proposed scale of assessment will materially affect the 30 villages comprised in the Kalliamallai Jāghīr (presumed) by imposing upon their irrigated lands higher rates than have hitherto been paid for them. The average of Rupees 4-8 per acre will be raised to Rupees 6-2.

23. As, however, the fact is now fully established that the lands of these villages possess superior advantages of irrigation and that they are quite as rich as the best lands in the Ain villages, there is no reason whatever why they should not be assessed like all others. The ryots, may, and probably will, object to pay, but if the reason why the lands are brought under these rates is carefully explained to them, they will, I dare say, listen to reason.

24. If not, it will become necessary to impose the assessment and, in the event of a refusal to pay, to attach and sell the lands. This alternative, however, I apprehend, the ryots will avert by paying when they find that, if they do not do so, they will lose their property.

25. When proposing a revision of the rates of assessment on the land in these two Tālūqs in 1855, I certainly recommended that the lands of the Kolliamallai villages should not be then brought up to an equality with the lands of the other villages. The arrangements I then proposed were only of a temporary nature, and the information relative to the circumstances of the Kolliamallai villages, the same standard of assessment as that applied to the rest of the villages in the Tālūqs, the rates on which I foresaw would be also further reduced by the new assessment. This will be the case if Mr. Newill's rates are adopted.

Mr. Newill suggests that the enhanced assessment on the lands in question should be gradually levied, viz., $\frac{2}{3}$ ths the first year and the full amount in the next one. This might be left to the discretion of the Settlement Officer or the Collector of the District, as he may find it expedient to do.

26. With reference to paragraph 98, I think it will be best for Government to lay down distinctly a rule that second crops raised on Nanja lands by means of Government water are to be paid for and to direct the principle to be at once applied, beginning with the Tālūqs now reported on.

27. For second crops raised *occasionally* on irrigated land by means of water from a Government source, I would advise a charge to be invariably made in the proportion of one-third of the assessment on the land for one crop; but when a *permanent* supply of water is furnished for the second crop, I am of opinion that the charge should be at once consolidated by adding *one-quarter* of the single crop assessment. Thus, supposing Nanja land bears an assessment of Rupees 8-8 an acre; Rupees 2-13-4 would be charged for an occasional second crop when actually grown; but, when the means of irrigation are perfect for two crops, Rupees 2-2 would be added permanently, and levied whether a second crop was grown or not, provided the ryots was not prevented from raising it by a failure of water in the source of irrigation.

The great objection to charging for occasional second crop is that it involves the inquisitorial interference of the Tālūq servants to ascertain whether a second crop is raised or not and thus opens the door for exaction and fraud.

When proposing a reduction of assessment in these Tālūqs in 1855, I recommended that the second crops should not be charged for, as they had not up to that time been brought into account, but as a uniform assessment is now following a careful survey, I think the principle of including second crops as an asset for a Government demand should be applied.

28. When unirrigated land is brought under a Government source of irrigation, the Government has of course a just claim to an enhanced assessment. This has been always recognised in South Arcot, and has been levied according to the description of crop raised; the charge being of late years 5 Rupees *per cawny* for garden and wet produce, and 2 Rupees per cawny for dry crops, such as cholum, varagu, &c. &c.

It appears to me that there should be three rates instead of two, and that they should be applied according to the tarum of the Punja land, but without reference to the species of crop raised. The following are the rates *per acre* which, I would suggest should be adopted as general ones, and in the case of the Manargudi and Chidambaram Tālūqs I would apply them thus:—

Rupees 4 for the first four Punja tarums as rated by Mr. Newill in the table subjoined to paragraph 75.

Rupees 3 for the next three tarum.

Rupees 2 for the last three tarums.

Bearing in mind that water is supposed to fertilize land to a four-fold extent, these rates are not, in my opinion, at all too high for general application.

When a supply of water is permanently given, the charge for it should be consolidated with the assessment and the land itself transferred into a corresponding Nanja tarum. This is very essential.

29. I am certainly not in favor of the plan which has been mooted of assessing all land primarily as unirrigated and then arranging the charge for water. This would prove a troublesome and useless proceeding I think.

30. Mr. Newill might be authorized to make the modification of the assessment in the Palliemcotta villages and the alteration in the accounts of the land as he proposes.

31. The villagers should, I think, be left to themselves to settle the petty fees and allowances to temples referred to in paragraphs 105, 106 and 107.

The same may be said in regard to the Kovil Punnai, alluded to in paragraphs 108, 109.

32. It rests with Government to determine whether village servants are to be paid by a deduction from the gross assessment as hitherto or whether their emoluments are to be levied from the ryots as an additional cess. I think for several reasons that the former is the correct course to be followed.

33. The Government has already declared by Minutes of Consultation No. 191 dated 15th February 1858, that the road fund is to be levied at the rate of 2 per cent. in addition to the land assessment. The imposition of this tax in such a form will require, I apprehend, to be legalized by an Act of Government, lest the ryots should carry the case before a Civil Court.

It certainly is more simple to raise the fund in this way than by deducting it from the assessment of the land, but it will be regarded by the ryots as an extra cess when demanded in this form.

Vide Order of Government, paragraph 4, No. 629, dated 14th May 1858. 34. The boundary line between South Arcot and Trichinopoly should be arranged by the Collectors of the two Districts as already proposed, and boundaries of the villages where the lands are intermingled should be defined by the Collector of the former in communication with the Director of the assessment.

Paragraph 117. 35. There should be no deductions in the new assessment allowed for privileged classes in Strimushnum.

Paragraph 119. 36. A great improvement would result from the restoration of the old anicut over the Vellár river at Kúdikádoo in regard to the lands of Pallimcotta and Strimushnum, which are sadly in need of sources of irrigation. It appears to me to be a work which might very properly be executed out of the funds of the Madras Canal and Irrigation Company. It is a project which should be by all means carried out. The return from it would be very considerable even if it was, no more than what Mr. Newill has calculated it. In doing so he takes the charge for water at a uniform rate of Rupees 3 an acre. By which he shows that the work, if in full operation, would yield 40 per cent. profits on the capital expended. I am as much opposed to a uniform rate of charge for water as I am to the practise adopted in some parts of India of selling the water by measurement. I am strongly in favor of there being three rates per acre applicable to the land according to its tarum, as I have already stated in paragraph 28.

The principle which I think ought to regulate the charge for water is that the ryot should be taxed according to the relative benefit he derives from it, which I think can best be done by charging him by the extent of land irrigated and at rates varying according to the quality (tarum) of the soil.

37. I see no reason for delay in carrying out Mr. Newill's plan with any modifications which the Government may deem it proper to direct. The new rates might be imposed in time for the settlement of the current year if the work is commenced at once.

No. 311. Memorandum by TIRUVENGADA CHÁRI, Deputy Collector, dated 5th November 1860.

1. There is a certain maximum or Kham Beriz beyond which either the revenue of villages or Tálucs seldom under any circumstances increase. On referring to the records of the District from Fasli 1211 to 1265 the revenue of the Tálucs of Chidambaram and Manargudi except in a few instances rose above 4,00,000 Rupees, though there were so many successive good years during the long series.

2. In the Fasli 1266 the gross Beriz of these Tálucs amounted to Rupees 5,11,310 on a cultivated area of 85,000 acres including dry and wet together with water cess and other items total; this being the best year with highest revenue that was ever realized up to that time. Mr. Newill adopted it for comparing with his proposed Settlement in view to show the result on a largest scale, and there was in consequence as stated in paragraph 83 of his letter dated 21st August 1859 a decrease of 93,000 in the present revenue, the comparison being calculated on out upon the cultivation of that Fasli by the application of the proposed average rate. It was well known that the results obtained by averages are not very correct criterion to judge the effect of the new Settlement but that it will do to indicate it as nearly as possible. The cultivation of Fasli 1266 amounted to 8,50,000 acres with a gross assessment of Rupees 5,11,300 and Rupees 3,22,700 thus leaving a net deficiency of Rupees 93,200 after deducting the percentage, temporary and other remissions which will cease hence.

3. Against this deficiency Mr. Newill has shown assets to the extent of Rupees 1,47,000; of this the revenue directly from land forms a greatest part. But the Board in renewing his report has been pleased to take objection to this, saying that it may be the case in process of time as all lands which is readily available for cultivation in the Delta, the most valuable part of these Tálucs has already been in actual demand and the Board cannot in their opinion anticipate such a result on an early period.

4. With all deference to the view expressed by higher authorities one would be induced to differ from it and speak against the conclusion arrived at by the Board for reasons shown in the sequel.

5. The lands of these Tálucs have been surveyed and classified; these operations embraced all lands that are known to have ever been cultivated since the assumption of the Carnatic. The Government land according to these accounts amounts to 1,06,000 acres with an assessment as per Mr. Newill's proposed rate of Rupees 4,05,000.

6. Out of this classified area the cultivation of Fasli 1266 amounted to 85,000 acres leaving 21,000 acres still behind; the assessment of these lands when taken into calculation the Beriz would certainly become higher; there appears little doubt as regards the lands being cultivated at an early period if it had not already been done so. The Board's apprehension on this subject does not seem to have been based upon proper ground as a proof of what has been advanced above, it would be proper to call attention to the cultivation of subsequent Faslis.

7. As per enclosed statement A in Fasli 1267 the breadth of cultivation in these Tálucs amounted to 91,700 acres or 6,700 acres more than the cultivation of Fasli 1,266. In Fasli 1268 the cultivation amounts to 93,200 with an additional revenue of 22,000 Rupees above the revenue of Fasli 1266.

8. This would reduce the amount of nominal loss set forth in Mr. Newill's report to Rupees 71,000, still leaving about 12,800 acres to be brought to account.

9. Again referring to the accounts of current Fasli 1269 the cultivation of these Tálucs up to the end of December is so favorable as to lead one to think that it would amount to about 1,00,000 acres by the time of Settlement, and would probably reduce the deficiency occasioned by Mr. Newill's proposed rate to about Rupees 35,000, for which there will be yet 6,000 acres out of the classified total to be brought under cultivation.

10. This, it does not appear, is actually lying waste, nor is it to be brought under cultivation hereafter; for the old Paimásh is known to be a defective and clumsy measurement. The area now calculated upon it is far from being a correct one; in good many instances the survey has found an excess in the area of specific fields, so there is ample reason to suppose that when the new survey number is fixed and the measurement is taken for calculation the extent of lands above shown as being uncultivated would disappear at once, a greater portion of it would be found forming part of the field already under cultivation.

11. Under these circumstances there appears, therefore no reason to think that the prospect of making up the deficiency to be at a distance as supposed by the Board; but on the contrary it is nearly if not the whole being already made good.

A.

Statement showing the Revenue and cultivation of Faslis 1267-68 in the Tálucs of Manargudi and Chidambaram, (Poliemcotta not included.)

Items.	Dry.		Wet.		Total.	
Ayakat.....	49,516	1,35,911	50,194	3,74,033	99,710	5,09,944
Cultivated area of Fasli 1267....	42,034	1,20,365	49,666	3,40,223	91,700	4,60,588
Water less Kassar on 5th class } villages.....						65,327
Deduct.....						5,25,915
Temporary remission.....						65,743
Other remission.....						39,524
Total.....						1,05,267
Remainder.....						4,20,648
Cultivated area of Fasli 1268....	42,943	1,23,702	50,282	3,42,193	93,225	4,65,895
Water less and Kassar on 5th } class villages.....						67,847
Deduct.....						5,33,742
Temporary remission.....						66,151
Other remission.....						10,745
Total.....						76,896
Remainder.....						4,56,846

No. 312. Memorandum by RAMAYENGAR, Deputy Collector, dated 5th November 1860.

1. Mr. Newill fixes the commutation rate for the Manargudi and Chidambaram Taluqs at $6\frac{1}{2}$ Harris Cullums a Pagoda which is equal to 8 annas 7 pice a Cullum; whereas the Tanjore commutation average is only 7 annas $8\frac{3}{4}$ pice so that we are already better off. A difference of a pie in the rate of conversion would produce a difference of about 40,000 Rupees in the wet land Revenue of Tanjore, and supposing Mr. Newill's commutation standard to be adopted here, the result would be an addition of some four lacs of Rupees to the present Jummah.

2. The average assessment for irrigated land, according to Mr. Newill's rates for the Taluqs under the lower Anicut is Rupees 5-7-10 an acre or 36 Rupees a Véli, and the present average for wet lands in Tanjore is about the same viz., 35 Rupees.

3. Mr. Newill's average for dry land is Rupees 1-12-8 an acre of Rupees 11-12-9 a Véli, and the average in Tanjore, if we include the very low assessed sandy soils on the coast and the south of the Vadawar is $8\frac{1}{4}$ Rupees. But if we confine the comparison to the Delta Taluqs, our dry average is $9\frac{3}{4}$ Rupees which is much nearer Mr. Newill's average.

4. There seems therefore no necessity, for the present at least, for the Settlement Department to divert their attention to Tanjore from Districts which stand much more in need of their assessments being arranged on a sound and equitable basis.

No. 313. Remarks by Mr. McDONELL, on Mr. NEWILL'S Report regarding Manargudi and Chidambaram, dated 13th February 1860.

1. These two Taluqs are most advantageously situated for agricultural purposes in the delta between the Vellar and Coleroon rivers.

2. Mr. Newill's proposed scale of assessment involves a certain and immediate loss of present Revenue to the extent of 60,000 Rupees a-year. I doubt the necessity of relinquishing this sum, because my experience assures me that the present rates are not excessive. The land in these Taluqs is seldom thrown up, it pays the Merasidars to retain their lands, and the Revenue in these two Taluqs since the temporary remission of 20 per cent. in the first four classes, and 10 per cent. in the 5th-class villages, sanctioned in 1856, has been collected easily, while in the Hoolos Taluqs large balances have been outstanding at the end of the Revenue year, in these two Taluqs the money has been paid up to date. I have settled at different times (some of them over and over again) every Taluq in South Arcot, and I can positively assert that though overrun by hundreds of takarárs or complaints in each Hoolos Taluq comparatively rare, and the only complaint ever preferred to a Settlement Officer in those Taluqs is regarding water disputes and boundary quarrels.

3. As the price of grain has risen so have these Taluqs benefited. Prices, I firmly believe, will not fall materially, and I do not see any reason to justify this sacrifice of Revenue. Land in these two Taluqs has acquired a good market value, yet people will not sell—a clear proof they find the cultivating these lands pay well. In Manargudi and Chidambaram the improved state of the people during the past few years is more marked than in any other part of the South Arcot District, and there are clear and undeniable proofs of prosperity.

4. I believe the prospective increase Mr. Newill anticipates in cultivation will not take place. There is not much waste land, and what there is I am sure must be either very inferior particular spot; otherwise it would have been brought under the plough before this.

5. It may be argued that although an immediate loss of Revenue is sustained, its collection will be easier and better secured. To this I would say the Revenue in these Taluqs depends solely on the efficiency of the irrigation works and nothing else, and in this differs from other parts of the District.

6. The rates at present in force, allowing the temporary remission, vary from Rupees 9 to 2-15-10 per acre; Mr. Newill's are from 8-8-0 to Rupees 2 per acre in 9 tarums. Below

I show in a comparative statement Mr. Newill's rates and those now in force in the 10 Hoolos Taluqs.

Mr. Newill's maximum scale of assessment of irrigated lands of the Southern Taluqs.				Nunjah rate of assessment in Hoolos Taluqs.			
Tarum.	Per acre.			Tarum.	Per acre.		
	RS.	A.	P.		RS.	A.	P.
1	8	8	0	1	8	15	8
2	7	8	0	2	7	15	9
3	6	8	0	3	6	15	11
4	5	8	0	4	6	6	10
5	4	8	0	5	5	5	5
6	4	0	0	6	4	4	9
7	3	8	0	7	3	4	2
8	3	0	0	8	2	2	9
9	2	8	0	9	1	2	1

7. If an equalization of the tax over the different parts of the District was the object of the new assessment, Mr. Newill's rates might be taken as fair, but I do not see the necessity of relinquishing 60,000 Rupees which has been hitherto paid with ease, and the parties so paying it in a more prosperous condition than their neighbours.

8. It would have been far simpler if Mr. Newill had laid down a maximum rate, and brought all lands of that class into this rate, and so on in each tarum, instead of adopting different grades. There should be no classification of villages. It will give endless trouble to the Settlement Officer. Annually he must first learn from the Karanam the grade of the village, before he can discover the rate of assessment on each tarum. This is the objection to Mr. Newill's plan, and I know of nothing in its favor.

9. Mr. Newill is of opinion that the present loss of Revenue will be made good from the following, as he terms them, available sources:

- (1.) Waste land.
- (2.) Probable amount of water rate to be levied on dry lands occasionally watered.
- (3.) Charge for second-crop cultivation.
- (4.) Petty Fees to Pagodas to be discontinued.

10. As regards the first of these, I repeat it will not happen. Mr. Banbury says, "There is not much available land in these Taluqs. The largest tract of waste is to be found in the Chidambaram Taluq along the coast in Killry, &c. The erection of embankments to keep out the salt water and inundations and the extension of irrigation channels would soon cause these tracts to be brought under tillage." I believe that very little of this land will ever be cultivated; the expense of erecting these embankments, which must be yearly made or repaired, for they are sure every year to be injured, is too great and at the very best of times it is a very precarious cultivation: one fresh heavier than usual leaves a deposit of two or three feet of soil and sand on the ground.

11. It is but fair that the rates in the Kollimalay jaghír and 5th-class villages be raised. This might be done by the withdrawal of the temporary 10 per cent. remission on those rates where it may be required to raise them to the proper standard.

12. The road fund is at present collected at the rate of one anna a cawny, and is paid for not out of the Revenue, but is added in the patta, that is to say, the ryot is allowed the benefit of the 20 and 10 per cent. remission, minus the road fund, which is included as a charge against him.

13. If the existing rates are not reduced and the tax of the 5th-class villages is raised, and lands which now have permanent sources of irrigation are brought into their respective nanja tarums, the necessity of imposing a tax on second-crop cultivation would not exist, as the present tax might be taken as consolidated.

14. I would suggest the raising of the tax in the 5th-class villages gradually in a series of years, the same being notified to the ryots. There would be great difficulty and much opposition in attempting to raise the rates at once.

15. Sooner than cause the great ill-feeling and discontent that will undoubtedly follow if the tax be at once raised, I would propose leaving the tax as it is; merely in those cases where necessary to bring it up to Mr. Newill's standard, withdrawing the 10 per cent. remission, but in no case would I call upon a ryot to pay more than he did before the per centage remission was allowed.

16. My reasons for urging this arrangement are:

(1.) That the present tax allowing 20 per cent. in the first four classes of villages is not burdensome.

(2.) If the arrangement I propose is carried out in the 5th-class villages gradually, there will be no loss to Government, and people will be satisfied.

17. On the other hand, if it is attempted to raise the tax on lands in the 5th-class villages at once, although relinquishing the 60,000 Rupees in the first four classes, there will be serious difficulty in carrying out the measure; and the Survey and Assessment Department will meet with opposition, and be viewed with distrust afterwards wherever they go.

No. 314. MINUTE BY THE HONORABLE E. MALTBY.

1. The Manargudi and Chedumbrum papers were sent to me by the President on the 21st ultimo, with a request that I would first record my views regarding Mr. Newill's proposed new assessment. Having recently taken part in the deliberations of the Revenue Board on this difficult subject, I should have been glad if it could now have been laid, in the first instance at least, before a fresh mind; but I proceed to express my views in accordance with the call made upon me.

2. I adhere to the opinion of the Revenue Board that Mr. Newill's calculations have been made with such a degree of care and apparent success as to warrant their being brought into operation *where there is a clear field*. His rates may therefore I think, be introduced into the villages of the revested Koliambulley Jaghire, which are not at present assessed in money—provided they are modified as recommended by the Revenue Board, 1st by striking the straw out of the assets on which the assessment is based, and 2ndly, by leaving the commutation price at 6 cullums 16 measures, especially since Mr. Newill's proposed rate of 6 cullums and 12 measures is represented* to be higher than the one which prevails in the adjoining district of Tanjore. I would also recommend, notwithstanding the past contumacious conduct of these villagers, that the new rates should be enforced by instalments, instead of the whole demand being levied at once.

3. But as respects the Delta Villages of these two Taluqs *which have now a money assessment*, I feel great reluctance to recommend the introduction of Mr. Newill's rates. This Delta has already attained that satisfactory state of things, which we are striving to create elsewhere, viz.—the people are prosperous and contented, *the land has a high saleable value* and is in great demand, and the public revenue is collected without difficulty or delay. Is it wise to disturb such a satisfactory state of things and by attempting to introduce uniformity of assessment to give up Land revenue to the extent of a lac of Rupees, which is now collected with the greatest facility, and turn the present content of the land-owners into dissension and wrangling, by shifting the burden of one to another?

4. I speak of the loss of a lac of Rupees, because existing revenue to that amount† will be given up, and my knowledge of these Taluqs leads me to share Mr. McDonell's doubt whether there is available waste land to make good such a loss as supposed by Mr. Newill. If there was any waste land, fit for cultivation at a moderate expense, so great is the demand for land that it would have been already occupied. Besides, why should not such land, if really available for cultivation increase the resources of the State? Why should we give up revenue collected with the greatest ease, because the loss may possibly be made good from this source?

Board's Proceedings of 3rd Nov. 1859, No. 4,498, paragraph 15.

* See the Memorandum of Ramaya, Deputy Collector of Tanjore.

†The exact sum is Rupees 93,358.

5. It is also to be remembered that the Assessment Department is still without practical experience, and new to its work. To intrust it therefore with so delicate an operation as equalising an assessment not in the main too high* is a dangerous experiment,

* The case with which the assessment is collected and the saleable value of land are my authority for this opinion.

since any mistake in the outset would make the Revenue Survey unpopular throughout the Presidency and seriously impede its future progress. In fact, I have always regretted and have argued against the Revenue Survey being first employed in these Taluqs, except in the lapsed Jaghire Villages where it was required to introduce a money assessment. The general land registers were known to be sufficiently accurate, (the confined and open area of a Delta, and the high value of land vouching for this point), and, we had attained the two great ends of a good revenue administration, viz., lands rendered saleable at a high price and a revenue collected with ease. I advised, therefore, the Revenue Survey being set to work in other Districts where it was urgently wanted and would have been hailed as a great boon. After accomplishing much-desired reforms there, and acquiring practical skill and experience in judging of the rates of produce on different soils, there would have been time enough for it to undertake the less urgent and more difficult task of equalising the assessment in these two Taluqs. But my opinion was over-ruled, and I can now only regret that valuable time has been lost, and that there is a risk of the Survey becoming unpopular among the people from its commencing operations under unfavorable circumstances.

6. Besides the want of experience which the Department now labours under in computing the produce of different kinds of land, the Board pointed out in paragraph 22 another important difficulty, "the Survey Department divided the land into arbitrary plots which neither correspond with the existing fields nor appear known with certainty." This uncertainty would give much power to the subordinate officers employed in the detailed operations of equalising the assessment, and would lead to complaint and dissatisfaction on the part of those who found their rates of payment enhanced.

7. What then, it will be asked, is to be done? After surveying and preparing an assessment scheme for these Taluqs, is nothing to come of all the labour? As already observed, the introduction of a money assessment into the lapsed Jaghire Villages will be one great advantage, and the new Village Maps will be another. The inquiries might also be turned to account as a test for continuing or discontinuing the temporary remissions of 20 and 10 per cent. which were allowed to put these Taluqs on a supposed level with the Hoolos Taluqs. This course would be decidedly useful in the 5th class Villages, and might be extended, if thought necessary to the others. All land paying more after the remission than Mr. Newill's maximum of Rupees 8½ per acre for one crop, should be brought down to that rate. On other lands I do not propose that the assessment as it stood before the 20 and 10 per cent. remission should be increased in any instance; but where Mr. Newill's inquiries show that the remission is unnecessary, either wholly or in part, notice might be given that it will be hereafter entirely discontinued, or a part only of it be confirmed.

8. This course would go far to equalise the assessment: it would prevent the loss of the lac of Rupees entailed by Mr. Newill's scheme, and it would remove much uneasiness on the part of the land owners by showing them that the original assessment was to be the limit of our demand. It will doubtlessly cause some discontent, because the people are satisfied as they are, and wish to be left alone; but I believe it would be a safer measure and far more acceptable to them than trying to introduce an entirely new assessment. It might be so carried out as to fix a scale of Nunjah rates for the whole Delta, thus doing away with the division of villages into classes, which I agree with Mr. McDonell in thinking advisable.

9. The above remarks apply to the Delta only. The Villages on the west of the Veeranani tank might, I think, be re-assessed on Mr. Newill's principles without danger, and probably with advantage.

10. I do not now enter into subordinate details, as they can be easily settled when the main line of action is determined upon.

(Signed) E. MALTBY.

28th May 1860.

No. 315. MINUTE BY THE HONORABLE W. A. MOREHEAD.

1. The object of Mr. Newill's proposed Settlement of the Chidambaram and Manargudi Taluqs of South Arcot, is to equalize the burden of taxation, to lighten the Government demand, and to place the District under one uniform system of Revenue management.

2. To obtain these results in the manner recommended by Mr. Newill, will, as explained by him, involve an immediate, and as the Revenue Board and Mr. Maltby consider, an unnecessary loss to the State of Rupees 93,358 per annum. It will also, as apprehended by the Revenue Board and Mr. Maltby, occasion dissatisfaction in some instances where the amount of taxation is to be enhanced. The Revenue Board and Mr. Maltby are, however, agreed in opinion that the Settlement in question has been prepared with so much care, that if it were not for the existence of the reasons already stated, they would not have hesitated to recommend its adoption.

3. In the Proceedings of the Revenue Board, certain suggestions acceded to by Mr. Maltby are put forward for partially altering and improving the assessment of these Taluqs, in a manner less objectionable than their entire re-assessment as provided for by Mr. Newill.

4. The facts of the case I gather from a perusal of the papers submitted to be the following: 1st that a temporary remission of 20 and 10 per cent. has been granted under the assumption that the assessment in these two Taluqs was too high; 2nd, that the Government have become pledged to grant the Ryots permanent relief; 3rd, that to effect this a large sum has been spent in surveying the Taluqs referred to and in preparing this proposed Settlement; 4th, that the Government are now called upon to determine the course they mean to adopt in respect to the future management of these Taluqs.

5. The conclusion that I have arrived at is that we should carry out Mr. Newill's scheme due consideration being given to the remarks made, as to its details, by the Revenue Board in their Proceedings dated 3rd November 1859.

6. I have felt less hesitation in thus differing from the opinion expressed by the Revenue Board and Mr. Maltby, on this important subject, because the late Collector Mr. Hall, in his notes on Mr. Newill's report, supports the views of the latter, and seems to be entirely free from the apprehensions entertained by the Revenue Board. In respect to the immediate loss of Revenue so much dwelt upon by the Revenue Board he writes thus: "That such a decrease of Revenue ought not to be allowed to operate against the scheme in question, and that when there is such a vast extent of unoccupied land as there is in South Arcot, no apprehensions need be entertained of an eventual loss of Revenue to Government, but, on the contrary, a very large increase may be looked for." The remission of the assessment, which took place in 1855-56 had "quite a magic effect in extending cultivation, and shows clearly what will be the result of a general modification of the rates." The report from which the above extract is taken was written on the spot; and, as Mr. Hall's experience of the practical state of matters in the District is great, I think that the Government cannot err in accepting his view of the results of Mr. Newill's scheme as their guide, in preference to adopting the proposal advocated by the Revenue Board, or of allowing the present state of things to continue. But even this latter course I should prefer to the one suggested by the Revenue Board as it appears to me that the proposed discontinuance, in any instance, either in whole or in part, of the present temporary remissions would create greater discontent among the Ryots than the introduction

of Mr. Newill's rates. These rates would operate beneficially on all lands except those in the 5th class villages, and even there I am inclined to think that several instances may occur where the holders of lands in these villages may have benefited largely by the reduction of the rates in other villages.

7. The introduction of Mr. Newill's scheme sets the question of the assessment of these Taluqs at rest for ever, whereas the proposal contended for by the Revenue Board would leave it still more or less an open one.

8. The introduction of any new scheme of assessment would be sure to occasion discontent to some; but where the scheme proposed, as is the case with Mr. Newill's, sacrifices a large amount of Revenue, it appears to me that it may be reasonably expected that such a scheme will prove to be generally a popular one. I think, therefore, that Mr. Newill's recommendations should be carried out as a whole.

9. But if it is thought advisable to defer the introduction of Mr. Newill's scheme to some future period, I am of opinion that, until it is introduced, the present state of things should be allowed to continue undisturbed.

10. No difference of opinion exists as to the introduction of Mr. Newill's scheme into the Kolliamallei jaghire villages, and to the enforcement there of the new rates by instalments instead of at once.

(Signed) W. A. MOREHEAD.

22nd July 1860.

No. 316. Memorandum by Mr. NEWILL, dated 31st August 1860.

I beg to be permitted to make the following remarks on the proposal for the Settlement of the Chellambaram and Manargudi Taluqs in South Arcot with reference to the discussion that has taken place on the same.

1. The deficiency of Rupees 93,358 in the proposed new Settlement has very nearly been made up by extension of cultivation under the stimulus of the temporary reduction and of the anticipation of the new Settlement as shown below:—

	ACRES.	RS.
New Settlement on the cultivation of Fasli 1266.....	84,992	3,22,695
New Settlement estimated on the cultivation of 1269.	95,234	4,11,230
Increase of revenue as a set off against the deficiency...		88,535
Deficit...		4,823

The account for Fasli 1269 includes about 1,784 acres thrown up by Razeenamah with an assessment of Rupees 5,629. This would make the present deficit about Rupees 10,000, but there relinquishment seems only to be temporary under the circumstances of the season.

2. The average rate of the new assessment is a trifle higher than the average in Tanjore as shown by Ramaya, Deputy Collector at the conference held by Sir Charles Trevelyan at Trichinopoly, when this Settlement came under discussion, vide his Memorandum.

3. The modification of the new rates proposed by the Board so as to exclude straw from the assets and to lower the commutation price of paddy would result in their reduction and a consequent further deficiency of revenue.

4. The fair incidence of the new assessment generally in the several parts of the Tálúqs cannot I think be questioned; the villages were arranged with the aid of the ryots themselves in their respective grades according to their irrigation and other advantages, and while the increase in the Kolliamully Jaghir and the 5th class villages is necessarily unwelcome, the fairness of their relative position as regards assessment was fully admitted by the ryots. Vide paragraphs 87 to 89 of Report.

5. The new assessment is allowed by all to be fair for the Kolliamully villages where it will raise the revenue very considerably; there is no sound principle in treating the 5th class villages in a more lenient way as proposed by the Board of Revenue; as they are unquestionably, and by the ryots own showing in the arrangements of the grades of irrigation, deserving of a similar treatment.

6. If hitherto existing assessments are not to be raised occasionally in the equalization of the land tax under the new Settlement, this should be distinctly recognized as a principle, which it certainly is not in the general scheme; nor does it seem proper that such should be adopted, although it would tend to smooth almost all the difficulties in the way of the new Settlement.

7. There is no complication as is supposed in the arrangement in the first instance of the villages under three classes of irrigation, &c., as all the rates will fall for the several classes into one general scale, and the distinction of classes will not appear in the accounts.

8. The period for which the new Settlement is to be fixed requires to be determined with reference to the question raised in my letter noticed in Extract Minutes of Consultation, 1st December 1858, No. 1,609.

31st August 1860.

(Signed) H. NEWILL.

No. 317.

MINUTE BY THE HONORABLE E. MALTBY.

1. Since writing the above remarks, the subject has undergone full discussion, Mr. A. Hall of the Revenue Board and lately Collector of South Arcot, and Mr. Newill, Director of Revenue Settlement being present as well as the Revenue Secretary. Mr. Newill represented that according to some later Returns which he has received, the sacrifice of revenue by the adoption of his new assessment will be Rs. 60,000 and not Rs. 90,000 as he had at first stated, and that no absolute deficit will be felt since sufficient waste land has been taken up to cover the loss. He also represented that unless his new assessment is carried out in these Tálúqs, the progress of the Revenue Survey may be embarrassed in other parts of the Presidency.

2. After weighing the disadvantages which attend either course, the President came to the opinion that it is best to proceed onwards and introduce the new assessment.

3. Three strong arguments certainly exist in favor of this view.

1st. That it would be an embarrassing step to nullify the proceedings of the survey.

2nd. That although revenue will be given up, which is now collected with ease, there will be no actual deficit in the public Treasury for the reason given by Mr. Newill.

3rd. That the difficulties which will attend the introduction of the new assessment are said to be less than the Revenue Board supposed. Mr. Newill explains that details of the fields as they exist have been procured—that the 5th class villages where the assessment will be raised expect the new rates, and that unless the survey assessment is extended to them, the ryots of the Kolemally Jaghir villages, who now pay the revenue in kind, will object to have the survey money rates imposed upon them.

4. Though still regretting that the survey should have been carried on throughout these two Tálúqs, instead of being confined to the villages of the lapsed Jaghir and then transferred to a District where it would have been received with welcome, I do not wish to persevere in my objection to the introduction of the survey assessment under the above circumstances.

But it is always a difficult and delicate operation to alter and attempt to equalise an existing assessment, and my knowledge of the people of these two Tálúqs makes me feel that particular care and tact will be required. Mr. Newill should therefore be instructed to commence the operation himself, and to make a judicious selection of subordinate officers to aid him. Nothing should divert Mr. Newill's attention from this work, for nothing can be of greater importance than the first attempt to introduce and reconcile the people to the revised survey assessment. If the details are successfully arranged and carried out here, future satisfactory progress can be anticipated with confidence.

(Signed) E. MALTBY.

1st September 1860.

No. 318. ORDER THEREON, 19th October 1860, No. 1,906.

1. The papers above recorded relate to Mr. Newill's proposals for the re-settlement of the land Revenue of the Manargudi and Chidambaram Tálúqs in South Arcot; being the first settlement formed by the Settlement Department. It appears to have been made with a great deal of care and judgment, and after much local inquiry and personal communication with the raiyats; Its fairness or the soundness of the principles or of the information on which it is based, is not questioned by any of the gentlemen whose opinions have been obtained upon it.

2. The objections raised against it are two; 1st, that it sacrifices a considerable amount of revenue without due cause, as the existing revenue is collected punctually and without difficulty; 2nd, that discontent will be created in those villages where the demand is to be raised.

3. To the latter objection the Governor in Council considers it to be a sufficient reply, that no one denies that the rates proposed to be adopted in the villages referred to are fair and moderate. The rates now obtaining there were suited to a very inferior condition of the irrigation; it would have been proper to raise them when the improvement took place by means of the lower anicut; but it has all along been understood that the revision of the rates was only postponed.

4. With respect to the loss of revenue there appears reason to suppose that it will not be nearly so great as appears from the accounts taken for comparison by Mr. Newill, viz., those of the Fasli year 1266. In Fasli 1269 (1859-60) the difference had been already reduced by extended cultivation from 93,000 Rupees to 66,000. There will also be various set-offs against the apparent loss; in particular, the cultivation may be expected to be more steady; and, under

the more moderate rates, much less indulgence will be necessary in the way of annual remissions. This has always been looked to as the state of things under the Survey Settlement; and it will be the duty of the Board of Revenue to see that it is realized in these Tálúqs.

5. Being thus satisfied that in the whole, the introduction of the settlement is expedient, the Government direct that it be put in operation without delay. They hope it may be adopted in the annual settlement for the current Fasli year. The Board will arrange with Mr. Newill as to the measures proper for giving effect to this order; and they will report to Government if any special aid is necessary.

6. The introduction of the new settlement will be a delicate operation needing care and tact as well as acquaintance with the details. The Government consider it desirable that Mr. Newill should commence the operation himself, making a judicious selection of subordinate Officers to aid him. Mr. Newill should not allow anything to divert his attention from this work, as nothing can be of greater importance than the first attempt to introduce the revised survey assessment, and reconcile the people to it. If the details are successfully arranged and carried out here, future satisfactory progress may be anticipated with confidence.

7. A few points of detail require orders. The Government concur in the views as to second crop expressed by the Board in paragraph 24. All second crop will accordingly be charged with an assessment equal to half that levied on the first crop on the same land.

8. The charge for irrigation supplied occasionally to dry land, will be Rs. 1-8 an acre, as proposed by Mr. Newill in paragraph 100 of his report, and approved by the Board in paragraph 25.

9. The Government fully agree in the views expressed by the Board in paragraph 27, in favor of discontinuing petty fees to temples, &c., as a part of the revenue arrangements. They also approve the plan of dealing with the Kovil Pannai, proposed in the latter part of the same paragraph. The Board will be requested to take the necessary steps to give effect to that plan.

10. In paragraph 29 the Board ask for instructions as to the mode of imposing and levying the road rate in these Tálúqs; the plan which they propose is to raise every rate of assessment by two per cent. or one fiftieth part; but on those fields on which the new assessment is higher than the old, they would impose that new assessment without the addition. To form the road fund, the Board propose that two per cent. shall be taken from the entire collections in each village.

11. The Government have carefully considered this plan, and they approve it with some modifications. For easy calculation to native Karanums, the addition to the rates should be four pice in every Rupee, instead of two per cent. Being so trifling in amount, the addition will be made on all lands without distinction. It will be explained to the raiyats that out of the new assessment, two per cent. will be laid out for their advantage on roads in the Tálúqs.

12. The deduction for the road fund will be at the same rate of four pice in the Rupee. It will be made annually from the settlement beriz of each village, and the total of such deductions will be the road fund, "demand" the remainder being the land revenue "demand." But the sum actually carried to the fund will be the amount of similar deductions from the actual collections. On every sum received in payment of the settled demand, four pice in every Rupee will be deducted and credited to the road fund, the remainder only being credited to the land revenue. In future settlements, Mr. Newill will form his rates so as to include two per cent. for the road fund, over and above the proper land assessment.

13. The Government sanction the expenditure recommended by the Board in paragraph 35, for completing the settlement accounts.

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

11th Aug 55 No 19 to 29
 28th Aug 55 No 34 to 36
 18th Sept 55 - 21 V 22
 16th Feb 58 - 30 V 31
 18th May - 10 V 11
 12th Sept 59 - 3
 17th June - 64 V 67
 11th July - 21 V 22
 28th Nov - 30 V 31
 21st Sept 60 - 380 V 381

Revenue 1859
 Pro. of Govt for Oct 1859
 Proceedings of the
 Board of Revenue

Dated 3rd November 1859

Copy in a Letter to England
 Dated 21st November 60 No 129
 B. 1. with 40 copies of maps

No 198.

Encls 56.

Reviewing the arrange-
 ments proposed by the Direc-
 tion of Revenue Settlement
 in introducing a revised
 settlement into the Man-
 nagudy & Chellambaram
 Districts of South Arcot
 District by Captain Priestly

No 309.

7th Sep. 1859

1. The Manargudi & Chellambaram papers
 were sent to me by the President on the
 21st ulto, with a request that I would
 first record my views regarding Mr.
 Hewitt's proposed ^{new} settlement - Having
 recently taken part in the deliberations
 of the Revenue Board on ^{the} subject, I should
 have been glad if it could ~~now~~ have been
 laid, in the first instance, ^{at best} before a fresh
 mind; but proceed to express my views
 in accordance with the call made upon me.

2. I adhere to the opinion of the Revenue
 Board that Mr. Hewitt's calculations
 have been made with such a de-
 gree of care & apparent success as to war-
 rant their being brought into operation where
 there is a clear field. His rates may there-
 fore I think be introduced into the Villages
 of the Kolar mallee pargana, which are at
 present assessed in money - provided
 they are modified as recommended by the
 Rev. Board, viz by striking the straw out
 of the appts on which the assessment is based
 & by leaving the commutation price

at 6 Callams 16 measures, ^{especially since} ~~the~~ ^{rate} ~~which~~
see the Memoirs of the } ~~the~~ ^{namely} Mr. Revill's proposed
Depts. of Bangalore } rate of 6 Callams & 12 measures
is represented to be higher than the one
which prevails in the adjoining district
of Bangalore. I would also recommend
notwithstanding the ^{past} ~~contumacious~~ ^{conduct} ~~character~~
of these Villagers, that the new rates should
be enforced by instalments instead of
the whole demand being levied at once.

3. - But as respects the Delta Villages
of these two Taluqs which have now a
money agreement, I feel great reluctance
to recommend the introduction of Mr. Revill's
rates. - This Delta has already attained
that satisfactory state of things, which we
are striving to create elsewhere - viz the
people are prosperous & contented - the land
has a high saleable value & is in great
demand - the public revenue is collected
without difficulty or delay. - Is it wise
to disturb such a satisfactory state of things
by attempting to introduce uniformity of
agreement to give up Land revenue to the

extent of a Lakh of rupees, which is now
collected with the greatest facility, & turn
present
the content of the landowners into dis-
union & wrangling, by shifting the burden
of one - to another
4. - I speak of the loss of a Lakh of rupees, because
existing Revenue to that amount will
be given up, & my knowledge
+ the exact sum is } of these Taluqs leads me to there
Rs 93,358 -

Mr. McDowell's doubt whether there is
available waste land to make good
such a loss - ^{as supposed by Mr. Revill} If there was any waste
land fit for cultivation at a moderate
expense, so great is the demand for land
that it would have been already occupied.
Besides why should not such land, if
really available ^{for cultivation} ~~increase~~ the resources of the State?
why should we give up revenue collected
with the greatest ease, because the Govt may
possibly be made good from this source?

5. - It is also to be remembered that the
Agreement Dept. is still without practical
experience, & new to its work. To intrust it
therefore with so delicate an operation as

equalising an Apportionment not in the main
 - The case with which the Apportionment is collected & the saleable value of land are very different, further opinions are required.

too high in a dangerous experiment, since any mis- take in the outset would make the Revenue Survey unpopular throughout the Presidency & seriously impede its future progress - In fact I have always regretted & have argued against the Revenue Survey being first employed in these Taluqs, except in the Capital Jaffier, where it was required to fix a money Apportionment - The general land registers were known to be sufficiently accurate (the confined & open area of a better & the high value of land we had attempted to ascertain for this point) and - the two great ends of a good revenue administration, viz lands rendered saleable at a high price & a revenue collected with ease - I advised the Revenue Survey being set to work in other districts where it was urgently wanted & would have been hailed as a great boon - After accomplishing much - desired reforms there & acquiring practical skill in judging of the rates of produce on different soils & experience there would have been time enough for it to undertake the less urgent & more difficult task of equalising the Apportionment in these 2 Taluqs - But my opinion was over-ruled & I can now only regret that valuable time has been lost & that there is a risk of the Survey becoming unpopular among the people from its commencing in operations under unreasonable circumstances -

6. Besides the want of experience which the Septimus Labours under in computing the produce of different kinds of land, the Board pointed out in 1822 another important difficulty - "the Survey Dept divided the land into arbitrary plots which neither correspond with the existing fields nor appear harmonious with certainty" - This uncertainty would give much power to the subordinate officers employed in the detailed operations of equalising the Apportionment & would lead to complaint & dispute on the part of those who found their rates of payment enhanced -

7. That then, it will be asked is the time - After preparing a scheme for surveying & Apportioning these Taluqs is it time to come of all the Labour? It is already served by the introduction of a money Apportionment into the Jaffier Taluqs will be one great advantage, but the new Village Maps will be another - The enquiry might also be turned to account as a test for continuing or discontinuing the temporary remissions of 20 & 10 per cent which were allowed to put these Taluqs on a par with the Kooloor Taluqs - This course would be decidedly useful in the 5th Taluq.

Copy in a Letter to Eng.
of 21st Nov^r 1860 No. 129

Revenue 1860 Report
Pro: of Govt for October
No. 2339.

Minute by the Honble
Mr. Malby

Dated 28 May 1860.

Records his answer
on Mr. Newill's proposal for the
Settlement of the Chidambaram
& Manargudi Taluqs in South
Arcot.

No 314

Minute

The object of Mr. Newill's
proposed settlement of the Chidam-
bram and Manargudi Taluqs
of South Arcot, is to equalize the
burden of taxation, to lighten the
Govt. demand, and to place the
District under one uniform sys-
tem of Revenue management.

To obtain these results
in the manner recommended
by Mr. Newill, will as is plain-
ly by him involve, an imme-
diate, and as the Revenue Board
and Mr. Malby consider, an
unnecessary loss, to the state.

of rupees 93,358 per annum. It will also as apprehended by the Revenue Board and Mr. Malby occasion dissatisfaction, in some instances where the amount of taxation is to be enhanced. The Revenue Board and Mr. Malby are however agreed in opinion that the settlement in question has been prepared with so much care, that if it were not for the existence of the reasons already stated, they would not have hesitated to recommend its adoption.

In the proceedings of the Revenue Board, certain suggestions preceded to Mr. Malby are

20
are put forward for partially altering and improving the assessment of these Taluqs, in a manner less objectionable, than their entire re-assessment as proposed for by Mr. Sewell. The facts of the case, I gather from a perusal of the papers submitted, to be the following. 1st that a temporary remission of 20 and 10 per cent, has been granted under the assumption that the assessment, in these two Taluqs was too high. 2nd that the Govt. have become pledged to grant the right of permanent relief. 3rd that to effect this a large sum has been spent, in surveying the

the Taluqs referred to and in
preparing this proposed settle-
ment - It is that the Govt. are
now called upon to determine
the course they mean to adopt
in respect to the future ma-
nagement of these Taluqs.

The conclusion that I
have arrived at is that we should
carry out Mr. Newill's scheme,
due consideration being given
to the remarks made, as to its
details, by the Revenue Board
in their proceedings dated 3rd
November 1859.

I have felt less hesita-
tion in thus differing from the
opinion expressed by the Rev.
Bd.

21
Board and Mr. Kalthy, on this
important subject, because the
late Collector Mr. Hall in his
notes on Mr. Newill's report, sup-
ports the views of the latter, and
seems to be entirely free from
the apprehensions entertained
by the Revenue Board. In re-
spect to the immediate loss of
revenue so much must upon
by the Revenue Board he writes
there "that such a decrease of
revenue ought not to be allowed
to operate against the scheme
in question, and that when
there is such a vast extent of
uncultivated land as there is

in South America, no apprehensions
need be entertained of an even-
tual loss of revenue to Govt.
but on the contrary a very large
increase may be looked for.
The revision of the assessment,
which took place in 1855/56
had quite a magic effect in
extending cultivation and shows
clearly what will be the result
of a general modification of
the rates. The report from
which the above extract is
taken, was written on the spot,
and as Mr. Hall's experience
of the practical state of mat-
ters in the District is great,

I think that the Govt. cannot
err in accepting his view of the
results of Mr. Neville's scheme,
as their guide, in preference to
adopting the proposal advocated
by the Revenue Board, and
allowing the present state of
things to continue. But even
this latter course I should pre-
fer to the one suggested by
the Rev. Board. As it appears
to me that ^{their} proposed dis-
continuance, in any instance,
either in whole or in part of
the present temporary remis-
sion would create greater
dissatisfaction among the ryots than

than the introduction of Mr.
Neville's rates. These rates would
operate most beneficially on
all the lands except those in
the 5th class villages - and even
here, I am inclined to think
that several instances may
occur where the holders of lands
in these villages may have be-
nefitted largely by the reduc-
tion of the rates in the other
villages.

The introduction of
Mr. Neville's scheme sets the
question of the perpetuation of
these Salutes at rest for ever -
whereas the proposal submitted
for by the Revenue Board would

of Mr. Neville's scheme
introduction to some future
period. I am of opinion that until it
the present state of things is introduced
should be continued undisturbed -
No difference of opinion

exists ~~on~~ to the introduction of
Mr. Neville's scheme into the
Haltwhistle & Gargrave villages.
and to the enforcement there
of the new rates by instal-
ments instead of at once.

Yours truly
W. A. Morehead.

Revenue 1860

writing the above remarks, the subject

Copy in a letter to Eng.
27th Novr 1860 No. 124.

Revenue 1860 Report.
Pro: of Govt for October.
Fair copy of the Honble
Mr. Morehead's Minute

Dated 22nd July 1860

Records his views on
Mr. Hewell's proposed Settlement
of the Chidambaram & Manargudi
Talugs in South Arcot, and observes
that the Scheme should be carried
out, due consideration being
given to the remarks made by
the Revenue Board as to its
details.

1861

would leave it still more open
an open one. —
The introduction of any
new scheme of a settlement would
be sure to occasion discontent
to some, but when the scheme
proposed, as in the case with
Mr. Hewell, sacrifices a large
amount of revenue, it appears
to me that it may be reason-
ably expected that such a
scheme will prove to be ge-
nerally a popular one. I
think therefore that Mr. Hewell's
recommendations should be
carried out as a whole.

But if it is thought
advisable to defer these in-
structions

Real

The Government Board will be
pleased to receive from you
the names of the persons who
are to be considered as
eligible for election to the
Board of Directors of the
Bank of England.

I have felt - like you - that the
 difference between the two
 reports of the Revenue Board
 & of the Treasury on this important
 subject - has been the late
 Mr. Dale in his notes
 on Mr. Hewitt's report, supports
 the views of the latter, & seems
 to be entirely free from the
 objections which were
 made to the Revenue Board - In
 respect to the immediate
 loss of revenue, he writes
 "That such a decrease
 in the Board's estimate

29
This first I had written want-
to state the facts are now
valued at ten to fifteen, since
the lower they mean to add
in respect to the future
increase of value of the tracks.
The conclusion that I have
revised it is that we should
carry out the proposed scheme
disregarding the being given
to the remarks made as to its
details, by the Bureau based on
their present day, to be
26 November 1859

The first thing I ought to be
 clear about is the question of
 the land. The land is a
 subject of great importance
 and it is a subject which
 has been discussed for many
 years. The land is a subject
 which has been discussed for
 many years. The land is a
 subject which has been
 discussed for many years.

and I do think will be the result of
a formal modification of
the facts. The fact, however,
has been to make the above
statement in the way as well
as the other side as Mr Ball's
experience of the practical value
of making the first list is great.
I think that the Government
will accept his view of the results of the
New York inquiry as their
guide in preference to address-
ing the national association
by the National Board.

thought it safe to move home
quickly as the lands
were so near the 5 class
village and even here I
am inclined to think that
several hundred may or
over the heads of
many have been left largely
by the retention of the talent
in the other villages.
The introduction of Mr. H.
Seamus into the question

as the disease disappears, it is to be kept
under the eye of the doctor - but the patient
is to be kept in bed - & the
suffering is to be kept in bed -

~~Started with a scheme~~
~~which was not very popular~~
~~but was a popular one~~

I thank therefore that
Mr Hewitts upon many
other things be carried
out as a whole -

But if it is ~~thought~~ ^{thought} advisable
to defer ~~the~~ ^{the} introduction
to some future
date. I am of opinion

That the present state of
Greece should be continued

July 22^d Belvedere

The object of Mr. Newell's
proposed salute march of
the Child Laborers & Managers
and Subjects of Social Acacia
to equalize the burden of
taxes, to stop the Government
debt, and to place the children
under one uniform system.

Under one of the
 of the same
 of the same
 of the same
 of the same

The number of copies of the
of the book, with the
status, as the book, and
as the

Revenue Board & Mr. Kerly will
 advise, an unnecessary loss,
 to the State of Mexico 99,358. per
 annum. It will also be
 apprehended by the Revenue
 Board & Mr. Kerly, or a
 dissatisfied faction, in some
 manner, after the amount of
 taxation has been ascertained.

The Bureau Board & Mr. Mallory
are however agreed in opinion
that the latitude must be in good stead
business prepared either to
much care, but if it were
not

In the existence of the reasons
already stated, they would
not have been stated to us -
I mean in a different
In the proceedings of the
House, certain say
of them, as stated to by Mr.
Gibbons, all put forward
for partially altering & in
I giving the assessment of
the Indians, in a man-
ner, as if they were able, than
their actual re-assessment
as presented by the Agents

Since writing the above remarks, the subject has undergone full discussion, Mr. A. Hall of the Revenue Board & lately Collector of South Arcot and Mr. Newill, Director of Revenue Settlements being present as well as the Revenue Secretary. Mr. Newill represented that according to some later returns which he has received, the sacrifice of Revenue by the adoption of his new Apportionment will be Rs 60,000 & not Rs 90,000 as he had at first stated, & that no absolute deficit will be felt. Since sufficient waste land has been taken up to cover the loss. He also represented that in his new Apportionment is carried out in these Salahs, the progress of the ^{Revenue Survey} may be embroiled in other parts of the Presidency. After weighing the disadvantages which attend either course, the President came to the opinion that it is best to proceed onwards & introduce the new Apportionment.

- ~~Three~~ Three strong arguments certainly exist in favor of this view -
- 1st - That it would be an embarrassing step to nullify the proceedings of the Survey.
 - 2nd - That altho' revenue will be given up, which is now collected with ease, there will be no actual deficit in the public treasury for the reason given by Mr. Newill.
 - 3rd - That the difficulties which will attend the introduction of the new Apportionment are said to be

The facts of the case, & that from a perusal of the papers submitted, to be the following - 1st - That a temporary ^{re} ₂ mission of 20 & 10 per cent, has been granted under the ^{re} ₂ assumption that the assessment in the two Salahs ~~was~~ ^{was} too high. 2nd - That the Government have become pledged to grant the reqts of permanent relief - 3rd - That to effect this a large sum has been spent, in survey in the Salahs referred to.

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less than the Revenue Board supposed - Mr. Sewall
explains that details of the fields as they exist have
been procured - that the 5th Class Villages where the Appor-
ment will be raised except the new rates, & that unless
the Survey Apportionment is extended to them, the ryots of the
Kotumalay Jaghere Villages, who now pay the revenue
in kind, will object to have the Survey money rates
imposed upon them -

- Though still regretting that the Survey should have
been carried on throughout these 2 Taluks, instead of
being confined to the Villages of the Lapsed Jaghirs &
then transferred to a District where it would have been received with pleasure
I do not wish to persevere in any objection to the
introduction of the Survey Apportionment under the
above circumstances -

But it is always a difficult & delicate operation
to alter & attempt to equalise an existing apportionment
and my knowledge of the people of these 2 Taluks
enables me feel that particular care & tact will be
required - Mr. Sewall should therefore be in-
- trusted to commence the operation himself &
to make a judicious selection of subordinate officers
to aid him in the work. - Nothing should divert Mr. Sewall's
attention from this work for nothing can be of
greater importance than the first attempt to in-
- troduce & reconcile the people to the revised
Survey apportionment. - If the details are successfully
arranged & carried out here future satisfactory
progress can be ~~looked forward to~~ ^{anticipated} with confidence.

1 Sept 1860.

W. H. P.

18906

Proceedings of the Madras Government
Under date the 19th October 1850.

Read the following papers.

Proc. of the Board of Revenue.

Reviewing the arrangements
proposed by the Director of Revenue
Sett^r for introducing a revised
assessment into the Mamargudi
Chidambaram Taluqs of South
Arcot by Capt. Priestley.

(Here enter 3rd Nov 1850. 4498)

- Memo by A. Hall Esq^r. (do do 5th Nov 1859)
- do by Perovengada Chari Esq^r. (do do 1st Dec 1859)
- do by Ramayengar Esq^r. (do do 1st Dec 1859)
- Remarks by Mr. McDonnell (do do 13th Feb 1860)
- Minute by the Hon. Mr. Maltby (do do 28th May 1860)
- do by the Hon. Mr. Morehead (do do 22nd July 1860)
- do by Mr. Metcalf (do do 31st Aug 1860)
- do by the Hon. Mr. Maltby (do do 1st Sept 1860)

This is the first list

The papers above recorded
relate to Mr. Metcalf's proposals
for the resettlement of the land
Revenue of the Mamargudi
and Chidambaram Taluqs
in South Arcot, being

the first formed by the
Settlement Department.
It appears to have been
made with a great deal of care
and judgment, and af-
ter much local enquiry
and personal commu-
nication with the rajas.
The fairness or the sound-
ness of the principles on
which the information on which

Full
File
Rm

Copy in a letter to Mr. ...
of 21st Nov 1850 to Mr. ...

Revenue 1860 Dec 4.
19087 19-10-60
of 21st Nov 1850 for October.

190842

Minute by the Hon. Mr. Maltby -

20th Sept 1860

18917

Observe that under
the circumstances stated
the objection would to have more
in view objection to the intro-
duction of the survey, &c.
made in the Chidambaram &
Mamargudi Taluqs in Arcot.

It is based, is not ques-
tioned by any of the gentle-
men whose opinions have
been obtained upon it.

2. The objections raised
against it are two; 1st
that it sacrifices a consi-
derable amount of revenue
without due cause, as the
existing revenue ^{is} collected
punctually and without
difficulty. 2nd That dis-
content will be created
in those villages where
the demand is to be raised.

3. To the latter objection
the Governor in Council considers it
to be a sufficient reply,
that no one denies that
the rates proposed to be
adopted in the villages
referred to are fair and
moderate. The rates
now obtaining there were
suited to a very inferior
condition of the irrigation;
it would have been proper
to raise them when the
improvement

33
improvement took place
by means of the lower
amunt, but it has
all along been under-
stood that the revision
of the rates was only
postponed.

4. With respect to
the loss of revenue
there appears reason
to suppose that it will
not be nearly so great
as appears from the
accounts taken ~~for some~~
parish by Mr. Sewell,
viz those of the Fasli
year 1256. In Fasli 1254
(1859/60) the difference
had been already re-
duced by extended cul-
tivation from 9,300 Rs to
6,600. There will
also be various setoffs
against the apparent
loss; in particular the
cultivation may be
expected to be more
steady

steady; and, under the
more moderate rates,
much ^{less} indulgence will
be necessary in the way
of annual remissions.
This has always been
looked to as the state of
things under the survey
settlement; & it will be
the duty of the Board of
Revenue to see that it
is realized in these Taluqs.
~~under the new settlement~~

5. Being thus satisfied
that on the whole, the
introduction of the settle-
ment is expedient, the Govt.
direct that it be put in
operation without delay.
^{They hope it may}
~~It should be adopted~~
in the annual settle-
ment for the current fiscal
year. The Board will
arrange with Mr. Newill
as

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as to the measures proper for
giving effect to this order, and
they will report to Govt. if
any special aid is necessary
to. The introduction of the
new settlement will be a
delicate operation needing
care and tact as well as
acquaintance with the de-
tails. The Government con-
sider it desirable that Mr.
Newill should commence
the operation himself, making
a judicious selection of sub-
ordinate officers to aid him.
Mr. Newill should not
allow any thing to divert his
attention from this work, as
nothing can be of greater im-
portance than the first
attempt to introduce ~~and~~
~~secure the people to the~~
revised survey assessment, &
reconcile the people to it.
If the details are success-
fully arranged and carried
out here, future satisfactory
progress may be antici-
pated with confidence -
7. A few points of detail
require orders.

The Govt. concur
in

in the views as to second crop expressed by the Board in para 24. All second crop will accordingly be charged with an assessment equal to half that levied on the first crop on the same land.

D. The charge for irrigation supplied occasionally to dry land, will be ^{Rs.} 18 an acre, as proposed by Mr. Newill in Para 10 of his report, and approved by the Board in Para 25.

G. The Government fully agree in the views expressed by the Board in Para 27, in favor of discontinuing petty fees to temple ^{or} as a part of the revenue arrangements. They also approve the plan of dealing with the Kovel Pannai, proposed in the latter part of the

35
same paragraph. The Board will be requested to take the necessary steps to give effect to that plan.

10. In para 29 the Board ask for instructions as to the mode of imposing and levying the road rate in these Taluqs; the plan which they propose is to raise every rate of assessment by two per cent or one fiftieth part; but on those fields on which the new assessment is higher than the old, they would impose that new assessment without the addition to form the road fund, the Board propose that 2 per cent shall be taken from the entire collect.

collections in each village
 11 The Govt have carefully considered this plan and they approve it with some modifications. For easy calculation to native Karamums, the addition to the rates should be ~~four~~ four pice in every rupee, instead of 2 per cent. Being so trifling in amount, the addition will be made in all lands without distinction. It will be explained to the ^{out of the new settlement} ~~that~~ ^{2 per cent} ~~that~~ the amount will be laid out for their advantage on roads in the taluqs.

12 The deduction for the road fund ~~will be~~ will be at the same rate of ^{four} ~~2~~ pice in the rupee. It will be ^{annually} ~~made~~ ^{settlement} from the ~~settled~~ ^{settled} hering of each village, and the total of such deductions will be ~~set down~~ ^{"demand"} as the road fund, the remainder being the land revenue.

If the ryots, do not as I suppose they cannot know the rates proposed by Mr. H. why have any objections at all. The rates for each village will have to pay the deduction of two per cent for the roads is a guarantee measure which they really

I would omit this. It is surely unnecessary to point out such troublesome matters especially when the difference will be slight between the settlement being of a ~~large~~ ^{moderate} the subsequent collections under a revised & moderate settlement. In the other taluqs of S. Arcot the Road fund is deducted once for all at the settlement without reference to future collections. The demand is properly fixed by a simple deduction at the settlement.

But how are the actual necessities to the credit of the fund afterwards determined? I know no fairer or simpler way than that proposed in the draft.

Certainly it is that the Road fund can have paid to it is the 2 per cent on the collections - if these is paid

^{"demand"} But the sum actually carried to the fund will be the amount of similar deductions from the actual collections. On every sum received in payment of the ^{settled} ~~amount~~ ^{for} ~~as a right for that~~ ^{which} in every rupee will be deducted and credited to the road fund, the remainder only being credited to the land revenue.

12 The arrangement here ordered will destroy the simplicity of Mr. Newill's rates in these taluqs. In future settlement Mr. Newill will form his rates so as to include two per cent for the road fund, over and above the proper land assessment.

13 The Government sanction the expenditure taken for the recommended work on the road fund

recommended by the Board in Para 35, for completing the settlement account -

5
Settlement of Manarguddi
and Chellambaram Taluqs in
South Arcot.

[Signature]

Copy in a Letter to Eng. 11
of 21st Nov 1860 No 129

To wait for the collections, the ac-
counted seems to me an unnecessary degree
of precision - Two per cent on the difference
between the Demand & the Collections, would
especially make a revised statement be an infinitely
- really small sum of no ~~account~~ ^{importance} whatever
to the Govt. - On the other hand if the
Collections are to be waited for, the
accounts & the management of the Road
fund will be seriously inconvenienced
& impeded. - ^{Revenue} ~~Revenue~~ balances remain
outstanding at times 'till the second
year after the Settlement, and it is ad-
visable that the Road fund should be
credited each current year with the
sum set apart for its operations
- Besides if 2 per cent is not deducted at once
for the Road fund from the Settlement De-
mand, I see no alternative but to credit
the whole Settlement Demand to Land Revenue
& if this is done the Civil Auditor would
not allow any payments from the Collections
for District roads without express sanction
so that the Road fund would come at once
to an end. ^{that being the equivalent of 2}
^{the Govt. - There was written}

21st Nov 1860
Board of Rev Cuffe
Dr of Revenue
Spec. Genl
Civil Auditor
Supt of Revenue

21st Nov 1860
29th Nov 1860

Copy in a Letter to Engd 721
1860 N: 129-

23-1-92 ✓
21-8-14

Revenue 1860 Depart
Pro: of Govt for October

No 1906.
Pro: of the Madras Govt
D/19: October 1860.

From D: of Prov Settlement
D/2: Febry/61 C. N. 339
77: Feb

Proposals made
the Director of Revenue
ment for the re-settlement
the land revenue of the
gudi and Chidambaram
Talugs in South Arcot

No 309 to 318.

Criss 150/17
Bom 27 Bona 10