M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 126 Press ~~Mis.~~

54-55

Dated 25—1— 1860.

Not to be folded or roughly handled

No. 54. Read the following Proceedings of the Board of Revenue, dated 5th January 1860, No. 29.

Read again letters from the Collector of Ballári, dated 16th May and 15th September 1859, Nos. 60 and 135.

(In Cons. 20th May and 19th September 1859, Nos. 2280 and 4670.)

Read again Board's Proceedings, dated 13th January and 1st July 1859, Nos. 136 and 2528.

The subject of these letters is a proposition from the Collector of Ballári for encouraging the formation of Dhrupyre gardens in that district. The original proposition was to exempt the land from payment of any tax for ten years, and from payment of the second crop tax for the further period of five years. During these fifteen years, the expenses of the cultivator are heavy, and the returns either very small or less than the outlay. The Board objected to the principle of encouraging at a sacrifice of revenue in one district, a product which, from natural causes, could be procured better and cheaper from another. It was not a pressure of the land assessment but want of capital and water which prevented the more extensive planting of betel-nut and cocoanut trees in Ballári, and the Board were of opinion that it would be a mistaken policy to make a special remission of assessment for a term of years in favor of these gardens. But the Board suggested that the principle of the rule that obtains in North Arcot might be introduced, viz. that cocoanut and other fruit trees when planted in nunjai land are to pay the ram assessment only according as the land is registered as single or double crop, for the reason that these trees are not supposed to require more water than one rice crop; but when they are planted on registered two crop land, it is not just that Government should lose by their being planted, instead of two rice crops being raised. Mr. Hathaway showed that this principle applied to Ballári, would be more profitable to the Rayats than the former proposition of remission of the whole assessment for a period of years. He explained also correctly that to ensure the gardens against a failure of tank water, it was necessary to lay out capital in sinking wells.

2. Mr. Hathaway has also supplied the information called for by the Board, shewing the extent of Dhrupyre land classed as one and two crop respectively, before the recent revision of assessment was made, and the present assessment on those gardens. It appears from this statement that the gardens generally have received considerable relief by the reduction of the assessment lately made. The total net demand on 3,232 acres comprising Dhrupyre garden land, was before the revision of assessment, 38,008 Rupees. It is now 28,908 Rupees, or about 10,000 Rupees less. In the assessment is included the present fusl jasti of 9,636 Rupees, which is demandable on all the gardens, and which, on the principle observed in North Arcot, would have to be given up, and which, if this principle is adopted, is fairly claimable by the Rayat. But this further relief is not necessary for the existing topes, though the application of the principle to present interests would doubtless afford the further encouragement and assistance which it seems desirable to give to the introduction of fruit trees in the Ballári district, which is so extremely destitute of foliage of any kind.

3. It is, moreover a principle of the revenue system, that lands improved at the Rayats' cost are not liable to increased taxation on that account. The lands in Ballári are now all assessed as one crop, and to ensure a Dhrupyre garden against risk of failure for want of water, it is requisite that the cultivator incur the expense of sinking a well; by this means he secures his garden against loss, without drawing a larger supply of water from the Government reservoir than is sufficient for one rice crop, and indeed secures to Government a certain revenue of a single assessment in all years, whether he receives water at all or not from the Government tank.

4. On this principle, therefore, the Board are of opinion that all gardens of the kind that may hereafter be planted should be declared exempt from fusl jasti for the second crop assessment. But as the old gardens have already received considerable and sufficient relief, the Board are not prepared to advocate any further reduction, pending the introduction of the new revenue survey and assessment.

5. Resolved that the above Proceedings be submitted to Government, and their sanction requested for the change proposed in paragraph 4.

(A true Extract.)

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

No. 55. ORDER THEREON, 25th January 1860, No. 126.

The Government approve and sanction the change proposed in paragraph 4 of these proceedings in regard to the assessment of the Dhrupyre gardens of the Ballári district.

(Signed) T. PYCROFT,

Chief Secretary.

No. 136.

Extract from the Proceedings of the Board of Revenue, dated 13th January 1859.

Read letter from the Collector of Bellary, dated 24th September 1858, No. 170.

(In Con. 27th December 1858, No. 4369.)

In the above letter the Collector submits a proposition for encouraging the formation of Droopyre gardens in Bellary.

2. Mr. Pelly states that there are only 1030 Betel-nut and 1467 Cocoa-nut gardens occupying altogether 3154 Acres out of the whole irrigated area of the District which is about 150,000 Acres. Of these 3154 Acres, 1620 were planted before and 1534 after the Survey. The marginal abstract shews that while 1154 Acres were planted with Betel-nut after the Survey against 371 planted before it, only 380 Acres have been planted with Cocoa-nuts since the Survey against 1249 planted previously. Many of the old gardens were assessed at the Survey with a special extra tax which has now been entirely abolished. As an encouragement Col Munro allowed the assessment of lands taken up on Cowle for Droopyre gardens to be postponed for ten years, after the expiration of which period it was levied with the current assessment during the following ten years, but this arrangement was not acceptable to the people and only 66 Acres were planted on these terms.

	Betel-nut. Acres	Cocoa-nut. Acres.
Before Survey.....	371	1249
Since do.	1154	380
	1525	1629

3. At present the gardens are the Board believe subject to no special tax, and it remains only to consider how far special encouragement would be expedient.

4. The Collector Estimates that the expense of forming a garden of an acre would amount to about Rupees 520, thus :—

	Rupees.
Price of plants &c.....	20
Manure, watering &c. from the 7th to the 10th year.....	130
Assessment say.....	90
Interest on capital at 12 per cent.....	280
	Rs. 520

On the other hand the receipts are set down as follows :—

Produce of Ginger and miscellaneous plants in 7th, 8th and 9th years...	20
Produce of the betel-nuts or cocoa-nuts in 10th year.....	20
	Rs. 40

Leaving a net excess of expenditure at the end of the 10th year of Rupees 480, or rather more than five times the assessment. During the first six years it is customary for the proprietor to arrange with Ryots to plant the garden with the betel-vine, a necessary process to prepare the ground and afford shade to the young nut plants. The vine comes to maturity in two years and is removed in four more, and during this period the proprietor incurs no expense as the Ryots pay themselves with the produce of the vine. The Collector however states that a proprietor who is not himself a farmer, can have his garden tended for 10 years by letting it out to Ryots, who would require remuneration in a sum not less than 50 Rupees. It is not stated whether this would be an annual charge, but if not, the expense of forming the garden would be materially reduced.

5. It is clear that the formation of these gardens entails considerable expense and that it is only after ten years that the proprietor begins to receive any material return for his outlay. What the ultimate profits of such a garden as the Collector refers to, would be, is not stated, and this omission is to be regretted for it materially affects the question.

6. As far as the Board can judge, the Bellary District is naturally unsuited to the growth of the Betel-nut and Cocoa Palms, and their cultivation is consequently so expensive that none but men of capital can engage in it—ultimately however the returns are large.

7. In any case of this kind the remission of any portion of the Government Assessment would of course be pro tanto a relief and encouragement, but the principle of Assessment now followed is to tax land according to its own value and not according to the use to which its owner may put it. There is nothing

in the Collector's letter to shew that the Assessment is in itself too high and though the measures he proposes would undoubtedly relieve the Droopyre gardens, the principle should in justice be extended to every District for similar products requiring special encouragement to admit of their being raised with profit. The Government would then be encouraging at a sacrifice of Revenue in one District a product which, from natural causes, could be procured better and cheaper from another. So far as the Board can judge it is want of capital not pressure of Assessment which prevents the more extensive planting of these trees in Bellary, and the Board think it would be mistaken policy to make a special remission of Assessment for a term of years, as proposed by Mr. Pelly, in favor of these gardens.

8. As regards Fussel Jasty the Board request fuller explanation. All Nunjah land in Bellary is now classed as single crop, but the Board are in doubt from the Collector's letter whether the holder of such land is free to take or refuse water for his second crop or whether he is charged for it whenever it can be supplied. They would also wish to know whether Betel-nut trees are supposed to require more water than a rice crop.

From Govt. 29th March in Con. 12th April 1855, No. 377, R. D. 9. In North Arcot Government recently approved a rule that Cocoa-nut and other fruit trees when planted in Nunjah land are to pay the tarum Asssessment according as the land is registered as single or double crop. The reasons for this rule are that Cocoa-nut trees are not supposed to require more water than one rice crop, but when they are planted on registered two crop land it is not just that Government should lose by their being planted, instead of two rice crops being raised. Perhaps a similar principle may suit the Droopyre cultivation of Bellary.

10. The Board have entered thus fully into the subject in order that Mr. Pelly may be aware of the difficulties which have occurred to them in connection with his general recommendation and may be enabled to meet them, if he again submits the question for consideration.

11. The Board meanwhile authorize him, as a special case to grant Agly Lingappah a Cowle exempting the proposed garden from Fussel Jasty for 10 years.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

C. PELLY, Esq., Collector of Bellary.

Enclosure No. 3 in
Proceedings of the Board of
Revenue to the Chief Secretary
to Government dated
January 1860 No. 29.

29/60

Board's Proceedings
to the Collector of Bellary dated
13th May 1859 - No. 136. regarding
the prohibition of Encouragement
to formation of Betel gardens
under the Ryotwary

In Con. 20th May 1859, No. 2280.

From A. HATHAWAY, Esq., Collector of BELLARY,
dated Ramandroog, 16th May 1859, No. 60.

The Board of Revenue, having in their Proceedings of the 13th January 1859, No. 136, called for more information on certain points contained in Mr. Pelly's letter of the 24th September 1858, No. 170 I have the honor to submit the following remarks:

2. The charge of Rupees 50, alluded to in para 4 of the said Proceedings, covers the whole expense of tending the Betel garden for 10 years.

Para 5. 3. A statement showing the approximate expenditure on, and profit resulting from, a Betel garden, is annexed; an abstract of which is as follows:

	Rs.	As.
Produce during the 60 years	7,326	6
Expenditure do.	2,334	3
Profit	4,992	3
Average per year		
Produce	122	0
Expenditure	39	0
Profit	83	0

4. Such gardens commence to be productive after 10 years, and continue so for 60 years.

5. Disease or failure of rain of course diminish the profits considerably.

6. The cocoanut trees yield little for the first fifteen years, are at their full bearing for the next thirty-five, and gradually become less productive till the 100th year when they fail altogether.

7. As the Board observe (para 7), it is the want of capital and water, which affects the extension of this kind of cultivation.

8. To avoid the loss that would ensue from a failure and of tank water, it is found necessary to form a well, at an outlay of about 300 Rupees.

9. The practice which, according to para 8 of the Prceedings, is said to prevail in North Arcot of not levying a second crop assessment, on one crop land, if planted with dhroopyre, would be very profitable to the ryots, but not so remunerative to Government, as Mr. Pelly's proposal.

Thus—Acres.	Assesst. Rs.	Fusl Jastee, or 2d crop assesst.	Total.
10	100	50	150

The amount thus to be paid to Government during 60 years is Rupees 9,000.

Of which deduct as recommended by Mr. Pelly.

On account of Assessment and Fusl Jastee for 10 years	1,500
do. of Fusl Jastee only for 5 years	250
	1,750
Remaining to be paid to Government	7,250
Amount that may be realized to Government during the 60 years, if the simple assessment is collected, as suggested by the Board	6,000
Difference	1,250
Average profit to Government per year	20-13-0

10. Moreover the trouble of remitting Fusl Jastee on one crop land, and levying Fusl Jastee on two crop land, is removed by the plan recommended.

11. The Board are aware, that under the late revision of the Assessment of this District, lands that were rated at the survey as "two crop" lands have been assessed as "one crop" lands; also that "one crop" lands are frequently cultivated with two crops, and vice versâ.

12. The ryot is not saddled with Fusl Jastee (2d crop Assessment) if he does not use water for a second crop, but if he does so, he pays Fusl Jastee at the rate of 50 per cent.

13. These gardens require no more water than is used for a rice crop.

STATEMENT shewing the expenditure and return of a Betelnut Garden in the Bellary District.

Years.	Produce. Amount of each year. Rupees.	Produce. Total years. No. of years.	Produce. Total years. Total amount. Rupees.	Expenditure including Government Assessment. Annual expenditure. Rupees.	Expenditure including Government Assessment. Total years. No. of years.	Expenditure including Government Assessment. Total years. Total expenditure. Rupees.	Net profit. Rupees.	
1st Year.	8 12 0	1	8 12	66 8	1	66 8	57 12	Loss.
2nd do.	8 5 0	1	8 5	34 0	1	34 0	25 11	do.
3rd do.	8 5 0	1	8 5	34 0	1	34 0	25 11	do.
4th do.	41 11 0	1	41 11	34 0	1	34 0	7 11	Profit
5th do.	41 11 0	1	41 11	34 0	1	34 0	7 11	do.
6th do.	41 11 0	1	41 11	34 0	1	34 0	7 11	do.
7th do.	41 11 0	1	41 11	34 0	1	34 0	7 11	do.
8th do.	33 5 0	1	33 5	34 0	1	34 0	0 11	Loss.
9th do.	33 5 0	1	33 5	34 0	1	34 0	0 11	do.
10th do.	39 5 0	1	39 5	50 11	1	50 11	11 6	do.
11th do.	83 5 0	1	83 5	34 0	1	34 0	49 5	Profit.
12th do.	125 0 0	1	125 0	39 0	1	39 0	86 0	do.
13th do.	150 0 0	1	150 0	39 0	1	39 0	111 0	do.
From the 14th to 43rd year...	163 5 4	30	4,900 0	39 0	30	1,170 0	3,730 0	do.
From 44th to 53rd year... ...	123 5 4	10	1,233 5	39 0	10	390 0	843 5	do.
From 54th to 60th year... ...	76 10 8	7	536 11	39 0	7	273 0	263 11	do.
		60	7,326 6		60	2,334 3	4,992 3	Net
Average per year...			122 0			39 0	83 0	

Bellary, Collector's Office,
Ramandroog, 16th May 1859,

(Signed) A. HATHAWAY,
Collector.

Enclosures. No. 1 in Ro: proceedings of this Board of Revenue to the Chief Secretary to Government dated 5th February 1859 No. 29.

No. 2528.

Letter from the Collector of Bellary to the Secretary to the Board of Revenue dated 16th May 1859 No. 60. regarding Fusly Jasty.

6

No. 2528.

PROCEEDINGS of the BOARD of REVENUE, dated 1st July 1859.

Read letter from the Collector of Bellary, dated 16th May 1859, No. 60.

(In Con. 20th May 1859, No. 2280.)

The Collector is requested to forward a statement, shewing the extent of Dhroopyre land classed as one and two crop respectively, before the recent revision of assessment was made and the former and present assessment on those gardens. He will also mention the amount of Fusly Jasty it would be necessary to give up on the principle observed in North Arcot.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

A. HATHAWAY, Esq., Collector of Bellary.

7

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STATEMENT shewing the Dhroopyre lands in each talook of the Bellary district.

No.	Names of talooks.	No. of villages in which Dhroopyre gardens are situated.	No. of Dhroopyre gardens.	One crop land.									Two crop land.								Total.								
					As per old Assessment.					As per revised Assessment.			As per old Assessment.					As per revised Assessment.			As per old Assessment.					As per revised Assessment.		
				Acres.	Assessment including teervajastee or extra tax.	Fussul jastee or 2d crop Assessment.	Revaz jastee or tax imposed on trees.	Total Assessment.	Demand.	Assessment.	Fussul jastee or 2d crop Assessment.	Total.	Acres.	Assessment including teervajastee or extra tax	Revaz jastee or tax imposed on trees.	Total.	Demand.	Assessment.	Fussul jastee or 2nd crop Assessment.	Total.	Acres.	Assessment including teervajastee or extra tax.	Fussul jastee or 2nd crop Assessment.	Revaz jastee or tax on trees.	Total.	Demand.	Assessment.	Fussul jastee or 2nd crop Assessment.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
1	Bellary	3	77	146	3,824	1,912	...	5,736	5,272	1,748	874	2,622	1	10	...	10	10	8	4	12	147	3,834	1,912	...	5,746	5,282	1,756	878	2,634
2	Kumply	4	30	34	378	189	211	778	526	309	154	463	...	...	...	...	...	...	...	...	34	378	189	211	778	526	309	154	463
3	Hurponhully	38	310	355	1,959	979	3,309	6,247	3,948	1,792	896	2,688	65	444	110	554	457	289	145	434	420	2,403	979	3,419	6,801	4,405	2,081	1,041	3,122
4	Koodlighee	78	843	89	663	332	278	1,273	1,044	597	299	896	869	4,466	6,658	11,124	7,030	2,591	1,295	3,886	958	5,129	332	6,936	12,397	8,074	3,188	1,594	4,782
5	Hoovinhudgaly	11	83	41	238	144	263	695	480	250	125	375	5	37	12	49	41	24	12	36	46	325	144	275	744	521	274	137	411
6	Adonie	1	17	11	222	111	...	333	333	126	63	189	...	...	...	...	...	...	...	...	11	222	111	...	333	333	126	63	189
7	Yadakee	2	5	...	...	...	...	...	...	...	...	...	3	61	...	61	61	28	14	42	3	61	...	...	61	61	28	14	42
8	Raidroog	8	19	4	20	10	...	30	27	21	10	31	45	609	175	784	664	327	164	491	49	629	10	175	814	691	348	174	522
9	Anantapoor	2	5	...	...	...	...	...	...	...	...	...	3	74	...	74	59	30	15	45	3	74	...	...	74	59	30	15	45
10	Pengondah	33	142	74	479	248	...	719	719	485	243	728	51	688	...	688	622	367	183	550	125	1,167	240	...	1,407	1,342	852	426	1,278
11	Codecondah	41	186	45	269	135	...	404	399	230	115	345	110	1,295	367	1,662	1,398	750	375	1,125	155	1,564	135	367	2,066	1,797	980	490	1,470
12	Madugserah	89	930	650	4,274	2,137	11	6,422	6,234	3,847	1,924	5,771	623	8,669	6,505	15,174	8,588	5,405	2,702	8,107	1,273	12,943	2,137	6,516	21,596	14,822	9,252	4,626	13,878
13	Dhurmaverum	7	9	4	32	16	...	48	48	28	14	42	4	47	...	47	47	20	10	30	8	79	16	...	95	95	48	24	72
	Total	317	2,656	1,453	12,408	6,205	4,072	22,685	19,030	9,433	4,717	14,150	1,779	16,400	13,827	30,227	18,978	9,839	4,919	14,758	3,232	28,808	6,205	17,899	52,912	38,008	19,272	9,636	28,908

BELLARY,
15th September 1859.

(Signed) A. HATHAWAY,
Collector.

In Con. 19th September 1859, No. 4670.

From A. HATHAWAY, Esq., Collector of BELLARY,

dated Bellary, 15th September 1859, No. 135.

With reference to the Proceedings of the Board of Revenue, No. 2528 of 1st July 1859; I have the honor to enclose a statement embodying the information therein called for, and to state, that the amount of fussul jastee, or second crop assessment, which it would be necessary to give up on the principle observed in North Arcot, would be Rupees 4,717, as per revised assessment.

07

No. 29.

PROCEEDINGS of the BOARD of REVENUE, dated 5th January 1860.

Read again letters from the Collector of Bellari, dated 16th May and 15th September 1859, Nos. 60 and 135.

(In Cons. 20th May and 19th September 1859, Nos. 2280 and 4670.)

Read again Board's Proceedings, dated 13th January and 1st July 1859, Nos. 136 and 2528.

The subject of these letters is a proposition from the Collector of Bellari for encouraging the formation of Dhrupyre gardens in that district. The original proposition was to exempt the land from payment of any tax for ten years, and from payment of the second crop tax for the further period of five years. During these fifteen years, the expenses of the cultivator are heavy, and the returns either very small or less than the outlay. The Board objected to the principle of encouraging at a sacrifice of revenue in one district, a product which, from natural causes, could be procured better and cheaper from another. It was not a pressure of the land assessment but want of capital and water which prevented the more extensive planting of betel-nut and cocoanut trees in Bellari, and the Board were of opinion that it would be a mistaken policy to make a special remission of assessment for a term of years in favor of these gardens. But the Board suggested that the principle of the rule that obtains in North Arcot might be introduced, viz. that cocoanut and other fruit trees when planted in nunjai land are to pay the taram assessment only according as the land is registered as single or double crop, for the reason that these trees are not supposed to require more water than one rice crop; but when they are planted on registered two crop land, it is not just that Government should lose by their being planted, instead of two rice crops being raised. Mr. Hathaway showed that this principle applied to Bellari, would be more profitable to the Rayats than the former proposition of remission of the whole assessment for a period of years. He explained also correctly that to ensure the gardens against a failure of tank water, it was necessary to lay out capital in sinking wells.

2. Mr. Hathaway has also supplied the information called for by the Board, shewing the extent of Dhrupyre land classed as one and two crop respectively, before the recent revision of assessment was made, and the present assessment on those gardens. It appears from this statement that the gardens generally have received considerable relief by the reduction of the assessment lately made. The total net demand on 3,232 acres comprising Dhrupyre garden land, was before the revision of assessment, 38,008 Rupees. It is now 28,908 Rupees, or about 10,000 Rupees less. In the assessment is included the present fusl jasti of 9,636 Rupees, which is demandable on all the gardens, and which, on the principle observed in North Arcot, would have to be given up, and which, if this principle is adoped, is fairly claimable by the Rayat. But this further relief is not necessary for the existing topes, though the application of the principle to present interests would doubtless afford the further encouragement and assistance which it seems desirable to give to the introduction of fruit trees in the Bellari district, which is so extremely destitute of foliage of any kind.

3. It is, moreover a principle of the revenue system, that lands improved at the Rayats' cost are not liable to increased taxation on that account. The lands in Bellari are now all assessed as one crop, and to ensure a Dhrupyre garden against risk of failure for want of water, it is requisite that the cultivator incur the expense of sinking a well; by this means he secures his garden against loss, without drawing a larger supply of water from the Government reservoir than is sufficient for one rice crop, and indeed secures to Government a certain revenue of a single assessment in all years, whether he receives water at all or not from the Government tank.

4. On this principle, therefore, the Board are of opinion that all gardens of the kind that may hereafter be planted should be declared exempt from fusl jasti for the second crop assessment. But as the old gardens have already received considerable and sufficient relief, the Board are not prepared to advocate any further reduction, pending the introduction of the new revenue survey and assessment.

5. Resloved that the above Proceedings be submitted to Government, and their sanction requested for the change proposed in paragraph 4.

(A true Extract.)

Secretary.

To

T. PYCROFT, Esq., Chief Secretary to Government.

Copy to Collector of Bellari.

Rev. 1860 Dept.
Pro: of Govt. 31st January
No. 19

Proceedings of the Board of Revenue

Dated 5th
Desp. 10 } Jany 1860.
Rec. 11
E. L.

No. 29.

Submitting correspondence from the Collr of Bellary proposing certain measures for encouraging the formation of Shrubyre gardens and recommending that all gardens of the kind that may hereafter be planted be declared exempt from first taste for the second crop assessment.—

No. 176-75 January.
Ville au rider

No. 126

Government approve and sanction the changes proposed in Para 4 of these proceedings in regard to the assessment of Shrubyre gardens of the Bellary District.

Fort St. Geo.
25 January 1860.

Copies - Board of Revenue. Dispt. 27

No. 54 & 55.

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