M.R.O. 14—10,000—21-4-

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1438	Press ~~Mis.~~
314-315	
Dated 25—8— 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 25th August 1860.

No. 314. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 21st July 1860, No. 3,330 :—

SIR,

1. I am directed by the Board of Revenue to acknowledge Proceedings of Government, dated 7th May 1860, No. 721, in which they are directed to consider more closely and report more fully upon a suggestion made by Mr. McDonell, Acting Collector of South Arcot, in paragraph 5 of his letter, dated 24th September 1859, No. 218.

In Cons., 8th May 1860, *No.* 721.

In Cons., 26th September 1859, *No.* 4,777.

2. Mr. McDonell proposes that in preparing the Puttahs for distribution at the annual Settlement, the holdings of the previous year should be entered in the aggregate, and that only such other items as differ from the holding of the preceding year should be given in detail, and that when there is no difference in the Puttah when compared with that of the year before, no particulars at all are to be entered. This course will undoubtedly save both time and trouble in the preparation of the Puttahs, and may, therefore, be generally adopted. The Collector of Coimbatore has already introduced the practise into his District, and has made use of a form of Puttah identical in principle with that proposed by Mr. McDonell. The results of the measure will be that each Raiyat will have only one original Puttah containing a detailed list of the fields comprising his holding as it stood when the Puttah was drawn out, the subsequent ones only showing the changes which may take place ; but this will be of no moment provided the Registers of the property are carefully prepared and kept by the Village and Táluq authorities according to the Rules laid down for their guidance in the Manual for Village Accounts. In the event, however of numerous changes taking place in the original Puttah, it may be necessary occasionally to issue fresh ones in detail, to which there will be no objection.

3. The Board fully appreciate the importance of giving permanency to the Puttahs issued to Raiyats, and have encouraged Collectors to use their endeavors to induce the Raiyats to dispense with fresh Puttahs when no change has taken place in their holdings of the previous and they are aware that this practice is gradually gaining favor with the people.

4. The Board hope that eventually as Estates are formed by substantial land owners, and changes in holdings become of rare occurrence, it will be found less necessary than now to issue fresh Puttahs every year, and that when a document of the kind is taken, it will be sufficient to draw it out more in the form of a Bill of demand than as a detailed statement of property.

5. The Board believe that all that is wanting to bring about this desirable end is the imposition of a moderate assessment on the land which the owners could discharge under the ordinary circumstances attending the seasons and agricultural operations.

6. Raiyats might doubtless be found now ready to enter into engagements to take permanent Puttahs for their holdings if special inducements were held out to them, such as a percentage reduction on the aggregate assessment, or the giving in of waste land without an additional demand ; but at present the Board would not advocate such an experiment, and do not, therefore, enter into a discussion regarding it.

7. They will again circulate to the Collectors, instructions to endeavor, as far as practicable, to introduce the form proposed for South Arcot, and at the same time to point out to the Raiyats that it is to their advantage to dispense with annual Puttahs when no changes take place in their holdings.

No. 315. ORDER THEREON, 25th August 1860, No. 1,438.

1. In this letter the Board of Revenue submit their report on the suggestion of Mr. McDonell, Acting Collector of South Arcot, regarding the issue of permanent Puttahs.

2. The Government approve Mr. McDonell's proposition in general, as they have before approved similar plans, especially in connection with Coimbatore, viz., the plan of not issuing a fresh Puttah every year, or eve on occasions of every slight change in the holding, but of entering such slight changes in the previous Puttah, and issuing a new Puttah only when further entries in the old one would cause confusion.

3. But the Government do not entirely approve of the form of Puttah proposed. They consider it to be open to objection, inasmuch as it does not contain the particulars of the holding, and thus virtually diminishes the security of the Raiyat's title which it is so desirable to increase. It cannot be said that the records of a Raiyat's fields in the village Register is equal in security to their specification in the Puttah held by himself; in the first place, the Register is by no means freely accessible to him; and further, he can never be sure that it will be faithfully kept, more especially as there will not be the check of the Puttah.

4. One main reason for which the Raiyat values his Puttah is that he has in it the proof of his title to his land. In case of dispute or objection he can always show his title. But if the field details are omitted, the document becomes quite useless for that purpose. An old Puttah, such as is proposed to be substituted by Mr. McDonell, would be useless, because the Raiyat would be unable to prove by any document in his possession that a given field respecting which a dispute might arise, had not been given up by him, or sold, or otherwise conveyed to another person, after the date of the old Puttah.

5. The Government believe that hitherto the Puttah has everywhere contained a specification of the holding, and they think that it would decidedly be a backward step to omit it. They resolve therefore to direct that a specification of the holding be included in every fresh Puttah. This will not need to be re-written every year, because under the new plan the Puttah will last for several years. It will only be necessary also that the particulars should be given once; the last year's holding should be therefore brought in without detail. But the field detail should be given of the land retained as well as of that given up and that newly taken. This plan will involve somewhat more trouble than Mr. McDonell's; but the additional security to the Raiyat is fully worth it.

6. With reference to the last item of the Puttah the Government request to be informed on what system trees are now taxed in South Arcot, and whether the Order for substituting the land assessment for the tree tax* has not been fully adopted there.

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

* *Dated 6th March* 1858, *No.* 298.

No 1438.

Proceedings of the Madras Govt.
Under date the 25th Augt. 1860
Read the following
letter from the Secy. to the
Board of Revenue.—

Agreeably to the order of Govt. submits Board's report on a suggestion made by Mr. McDonell, A.Coll.r of S. Arcot, regarding the issue of permanent Puttahs.

Rec.d 21st July 1860 No. 3330

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6.— With reference to the last item of the Puttah the Govt. request to be informed on what system trees are now taxed in South Arcot, and whether the order for substituting the land assessment for the tree tax† has not been fully adopted there. —

† dated 6th March 58 No. 298

12 Copies.
Board of Rev.
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Regarding the issue of Per
manent Pattahs

Revenue 1860 Departt.
Pro: of Govt for August.

No 1438.

Pro: of the Madras Government.
Dy 25th August 1860.

From the Bd of Rev. 9th June 1860
& No 136 in Rev

Pro. of the Bd of Rev. of 6 June 1861
& No 1519 in Rev:

Approving in general the
proposition of the Acting Collr
of South Arcot regarding
the issue of permanent Pattahs
and Calling for information
on certain points.

No 314 & 315.