8/11/28 nr

M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1634 — Press / Mis.

Dated 18 60.

Not to be folded or roughly handled

8/11

Proceedings of the Madras Government, Revenue Department,
18th September 1860.

Read the following papers:—

No. 305. Proceedings of the Board of Revenue, dated 31st July 1860, No. 3,514:—

Read letter dated 9th July 1860, No. 139, from the Collector of Malabar, on the subject of levying the assessment of 2 Rupees on each acre of land in Wainád actually cultivated with Coffee in and after the third year, as ordered by Proceedings of Government under date 16th May 1860, No. 788.

In Cons., 17th May 1860, *No.* 2,293.

(In Cons., 16th July 1860, No. 3,445.)

1. Mr. Grant points out the difficulty that will be experienced in imposing this tax in consequence of his having no Registers of the Coffee Estates to be assessed.

2. He suggests however two modes by either of which he thinks the object might be gained—the first is to take the Returns of the extent of cultivation from the Planters, and the second to have the land actually under cultivation measured at once by members of the Revenue Survey Department.

3. The former would be obviously the least expensive plan as well as the more parcticable one, provided the Planters consent to render the necessary accounts of their cultivation. Before offering an opinion as to which is the preferable course, the Board resolve to request the Director of Revenue Settlement to inform them whether competent persons can be obtained from the Survey Department in the course of the current year, to measure either all the Coffee lands liable to this assessment or only those the owners of which cannot or will not furnish accounts.

4. Mr. Grant seeks instructions on another point of importance, and pending Mr. Newill's reply, the Board think it well to submit this question for the consideration and orders of Government. It is whether the Government intend that in land belonging to them, the Janmam fee, which is due in Wainád to the proprietors of the soil, is to be relinquished, or to be levied in addition to the assessment of 2 Rupees on each cultivated acre.

5. In cases where the Planters have obtained their lands from private proprietors, this fee will undoubtedly be paid, in addition to the Government demand. It averages, according to the Memorandum forwarded by the Collector, Annas 13-4 per acre throughout Wainád.

6. As regards Coffee Estates which may be formed hereafter, the Government have directed by Order, dated 9th July 1860, No. 1,125, that all Government land for which applications are made for Coffee cultivation are to be sold to the highest bidder by public auction subject to the assessment above-mentioned, and the other conditions specified in the Order, dated 16th May 1860, No. 788. Under this mode of disposal, it would appear that the Government intended that their Janmam claims should be abandoned, the tax of 2 Rupees per acre being levied in full of all Government claims, but it is not distinctly stated so.

In Cons., 10th July 1860, *No.* 3,365.

In Cons., 17th May 1860, *No.* 2,293.

Vide paragraphs 19, 28, *and* 64.
Board's Proceedings, 2nd October 1858, *No.* 3,686.

7. Hitherto the fee in question has only been collected by Government on four Government Estates, at the rate of 4 Annas per cawny. Mr. Grant considers that this practice was adopted as a temporary expedient pending a final settlement of the question of fixing a regular assessment on the land.

8. The time has now, the Board think, arrived when it is expedient that the matter should be definitively arranged, and they therefore solicit the orders of Government on the following points, viz.—

(1.)—Whether the Janmam fee is to be levied on existing Coffee plantations in Wainád, where the proprietary right in the soil belongs to Government, in addition to the assessment.

Exd. T. Dunn.

(2.)—Whether when Government land is sold under the Order, dated 9th July 1860, No. 1,125, the right to the Janmam fee is to be relinquished or to be exercised on account of Government in addition to the assessment of 2 Rupees an acre.

In Cons., 10th July 1860, *No.* 3,365.

(3.)—If the Janmam fee is to be levied, whether it shall be annually collected, whereby the proprietary right in the land is reserved to Government, or sold at so many year's purchase, whereby the proprietary right is transferred, as is now being done in the Betutnad escheat.

9. The enclosure of the Collector's letter shows that the average assessment in Wainád is Rupees 2-6 per acre, or including Janmam, Rupees 3-3-4 per acre. Since the date of the Board's Proceedings on Wainád (No. 3,686, dated 2nd October 1858), the export duty on Coffee has been given up. This duty was 3 per cent. on a Tariff valuation of Rupees 50 per candy of lbs. 500 or Annas 5-4½ (about 8*d.*) per cwt. The real market value however was nearly 50 per cent. higher, so that the actual export duty was little more than 4*d.* per cwt.

Board's Proceedings above quoted, paragraphs 33 and 34.

10. The Board take this opportunity of inquiring whether it is optional with persons requiring Government land for Coffee cultivation to take it under the Order of Government, 28th September 1859, No. 1,315, i.e. to buy it outright at Rupees 20 per acre, or under the Orders, dated 16th May and 9th July 1860, Nos. 788 and 1,125, i.e. to purchase the right of occupancy, subject to the annual assessment fixed on the area under Coffee.

In Cns., 30th September 1859.

(A true Extract.)

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

No. 306. Telegram from the Collector of Malabar, to the Secretary to Government, Madras, dated 27th August 1860.

Monday. The Janmabhogam on Coffee lands is levied on the entire holding.

No. 307. ORDER THEREON, 18th September 1860, No. 1,634.

1. With their Proceedings recorded above the Board of Revenue submit a letter from the Collector of Malabar, asking for instructions on two points connected with the levy of the tax on Coffee land in Wainád.

2. The first point is how the area of cultivation in the current year is to be ascertained: whether the Planters are to be requested to report the extent, and the year of planting, of each plot; or whether it is to be measured by the Survey Department, who would also the Government presume have to determine whether the plant in each case is of age to be taxed. The Board having applied to the Director of Revenue Settlement for information as to whether that Department could undertake the duty without hindrance to their proper work, the Government will await their further Report on this point.

3. The other point is whether the 2 Rupees an acre, fixed by the Government as the tax of the Coffee land,* is intended to include the Janmam fee in the case of Government proprietary land. On all private land in Wainád, as in the rest of Malabar, a Janmam or landlord's fee is invariably levied by the proprietor over and above the Government tax. It is stated by the Collector that

* *Order dated 16th May* 1860, *No.* 788.

there are two rates for this fee on land generally in Wainád, viz., 0-12-9, and 0-15-8 per acre. He mentions also that some proprietors receive one Rupee an acre on land leased for Coffee planting; and that some proprietary land under his charge as Agent for the Court of Wards, has been given for the same purpose at a Janmabhogam of one Rupee a cawny, or about twelve Annas an acre. Some Government land in Wainád occupied for Coffee planting pays a Janmabhogam of four Annas a cawny; but this amount Mr. Grant states was not fixed as a final adjustment, but only for the time, pending a decision by the Government. In all these cases the Janmabhogam is paid on the entire holding.

4. It is quite clear that in the case of Government land, the Government stands in the place of the landlord and has the same rights; it is in fact the forfeiture of those rights by the landlord, which has made the land Government property. Consistently with this fact, wherever in other parts of Malabar land has become the property of Government, either the Janmam fee has been levied in addition to the land tax, or the Janmam right has been sold, usually to the tenant. And throughout the correspondence respecting the taxation of Coffee land in Wainád, the Janmabhogam or landlord's rent has been carefully distinguished from the Government tax; see especially the Board's Proceedings of October 2nd 1858, No. 3,686, in which the whole subject is discussed at length.

5. In the Order of the 9th July, No. 1,125, respecting the terms on which Government land in Wainád would hereafter be given for Coffee planting, nothing was said of the Janmabhogam; but that Order was passed in reply to an inquiry having reference to the Government tax only, and which did not raise the question of Janmabhogam.

6. Under the circumstances above set forth, the Government is undoubtedly entitled to Janmabhogam on Government land in Wainád; and no reason appears for relinquishing that right. On lands obtained from private proprietors, such a rent will certainly be paid, except where bought outright. The Government resolve therefore that a Janmabhogam be levied on Government land in Wainád when occupied for any purpose; and they resolve to fix it at the moderate rate of eight Annas an acre.

7. This Janmabhogam, like that laid on private land, will be levied on the whole extent of land taken.

8. In future sales of Government land in Wainád, the payment of a Janmabhogam of eight Annas an acre on the whole extent will be one of the conditions. But both on lands so sold and on Government land now in occupation, the Janmabhogam may be redeemed at any time at twenty years purchase. It will be permitted to a holder also to redeem the Bhogam on his property in portions from time to time, as may suit his convenience; a proportionate amount of the annual charge being extinguished by each payment.

9. In paragraph 10 of their Proceedings the Board ask another question respecting the terms on which Government land in Wainád may be obtained by Planters. The Government resolve to inform them in reply that the Order of May 16th 1860 was intended entirely to supersede that of September 28th 1859, which was avowedly only a temporary Order. Government land applied for will be put up to auction, on the conditions specified in the Order of the 16th May and those in this present one. But under paragraph 3 of the former a Planter may get a lump assessment fixed on his Estate; and he may then redeem that assessment at any time, as he may also redeem the Janmabhogam.

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

9/6/83
15/8/83

Telegraphs/602,

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MONTHLY OFFICE No. 182

H. M.'S ELECTRIC TELEGRAPHS IN INDIA.

MADRAS CIRCLE.

PREPAID MESSAGES ARE TRANSMITTED ON THE TELEGRAPH LINES IN INDIA AT THE FOLLOWING RATES:—

For distances of 400 miles and less, Messages of 16 words and under are charged one Rupee.

Over 16 words the charge increases at the rate of one anna for every additional word.

Beyond 2 miles Peon-hire is charged at the rate of 2 annas per mile, from each Telegraph Office.

Cypher Messages are sent at the ordinary price, but can only be received in numbers written in full, or in common English words.

The Rates are Doubled for distances over 400 miles and under 800 miles.

" " Tripled for distances over 800 and less than 1,200.

" " Quadrupled for distances over 1,200 and less than 1,600; and so on, an additional rate is charged for each distance of 400 miles, or part of 400 miles.

When the Messages are to be repeated, one-half extra is charged and it is *only* for "*repeated*" messages that refunds of charges are granted on account of inaccuracies or delays.

FROM Calicut To Madras

FROM Malabar To Secy. to Govt.

Collector

WORDS 12 S. Pd.

Monday — The Jenmi=
= Bagum on Coffee lands is
levied on the entire holding

Madras
ELECTRIC TELEGRAPH OFFICE.
Sent out 27th Augt 1866.

Wm. Lee Brudenell
1st Class Inspector in Charge.

Exd. T. Dunn.

IN CON. 16TH JULY 1860, No. 3,445.

From P. GRANT, Esq., Collector of MALABAR,

dated Calicut, 9th July 1860, No. 139.

In the Order of Government, dated 16th May 1860, No. 788, imposing a tax of 2 Rupees on all lands cultivated with coffee, commencing with the third year of the plant, I am directed to report on the means necessary to carry out these orders.

2. I fear there will be some difficulty in the matter, as there is no register of coffee gardens, or of the names of the owners; in addition to which, we are perfectly ignorant of the extent of any of the gardens, of the years in which they were brought under cultivation, or of the quantity cultivated in each year.

3. It appears to me, that it will be necessary to pursue one of the following expedients, viz., either to tax the lands for the present according to the estimates of cultivation given in by the owners, and adjust accounts hereafter on actual survey, or to have the gardens surveyed at once (*i. e.* land under coffee) by members of the Revenue survey department. This latter plan will be expensive and tedious, I fear, but if the Government approve of the former plan, it may only be requisite in such cases as the planters refuse to give in accounts.

4. I request instruction as to the amount to be collected per acre as proprietor's share (jenmabhogam) on those lands held by planters the proprietary right on which belongs to Government.

5. The only estates on which any thing has hitherto been collected as jenmabhogam or proprietor's share are marginally noted. The rate at which the collection has been made, is 4 Annas per cawny, but the grounds on which this sum was determined, the records of my office do not show. It appears to have been arbitrarily settled, and to have been adopted only until some final decision on the question was come to. It now becomes necessary, that Government should pass final order on the question, as much Government land is in future likely to be taken up for coffee cultivation.

Landholders.	Names of estate.	Extent in cawny.	Proprietor's share.		
			RS.	A.	P.
Messrs. Morris and T. B. Bassano. Mr. Richmond.	Codoonhola Forest.	200	50	0	0
	Codoonhola Forest.	16	4	0	0
	Coodracode Malah do.	49	12	4	0
	Total...	265	66	4	0

6. The annexed statement shows the average Revenue and jenmabhogam or proprietor's share per acre in each umshom or parish of Wynaad. The average amount of the proprietor's share in the whole Taluq is Annas 13-4 per acre, bearing a Revenue of Rupees 2-6-0.

7. Government have settled that each acre of planted coffee land, is to bear an assessment of Rupees 2, so that the proprietor's share proportioned according to the rates above adverted to, comes to Annas 11-3 per acre. This sum, considering the present value of the Wynaad coffee land, is moderate. I believe that some of the native landholders receive 1 Rupee per acre, and a quantity of land belonging to the Nellialum estate, now under the charge of the Court of Wards, has been taken up by Mr. Lascelles at 1 Rupee per cawny as proprietor's share.

ENC. 1.

ABSTRACT.—Memorandum of the average rate of assessment per acre in Wynaad and of the proprietor's fee on the same extent of land.

Memo on Rev: in 1644.

1. The Board submit a letter from the Collector of Malabar asking for instructions on two points connected with the levy of the tax on Coffee land in Wynaid

2 The first point is how the area of cultivation in the current year is to be ascertained: whether the Planters are to be requested to report the extent, and the year of planting, of each plot; or whether it is to be measured by the Survey Department, who would also I presume have to determine whether the plant is of age to be taxed. I apprehend that Department could not undertake the duty without hindrance to their proper work. But the Board have applied to the Director of Revenue Settlement — for information on this point; and their further

Report

I have since seen Capt. Priestley, who says he & Capt. could manage the measurement, except of the native plantations, which are scattered about in small patches. [illegible]

Copy in Letter to Govt
of 20th January 1864 No 21

1860 Dec 15

Ordered that Proceedings of the Bd of Revenue & the Secretary to Government dated 31st July 1860 No 3514 —

Encr 1 to 3

[illegible]

Letter from the Collr of Malabar to the Secy to the Bd of Revenue dated 9th July 1860 — On the Coffee Cultivation

Report may be awaited.

3. The other point is whether the 2 Rupees an acre is intended to include the Jamma fee in the case of Government proprietary land. There is no doubt that Government land is as justly liable to the Jamma fee as private land. Throughout the correspondence on the subject, the Jamma fee is treated as a distinct thing from the Government tax. See especially the Board's Proceedings of October 2nd 1858.

4. The Government land now planted with Coffee does now pay a small fee of 4 annas a cawny yearly, though it has never paid tax. In other parts of Malabar too wherever the Jamma right has become the property of Government either a fee is levied, or the Jamma is sold to the tenant.

5. The tax of 2 Rupees an acre on the land actually planted is certainly light, especially as

wait for the report

The Jamma fee is spoken distinct from the assessment — and I see no reason to think that in assessing the land at two Rupees an acre the fee in question was included — but it should be considered — that the order of July has misled people & makes it unsafe to levy the claim to the fee — Rollet is now levied on Coffee which necessarily adds to the value of the crop — & renders the demand as to the fee as to 2-8-0 per acre low rate — I will (illegible) — I was under the impression that the order of July was founded upon a conference between Mr Pringle & Mr Brodie — I suppose the planters demand all the Govt fee — If the planters understand the Jamma of 1 Rupee a cawny — was also, to be added to the Jamma fee can I think be levied on the land — being about 12 annas an acre — as regards the Govt plantations. — I think it should be repealed & merely the right to the fee in question — & it should be considered

it is not imposed till the third year. This tax therefore forms no reason for relinquishing the Jamma fee; and if it were relinquished I think planters on private land would complain, and would clamor for a reduction of the tax to them, in consideration of their having to pay a Jamma fee to their landlord.

6. With regard to the amount, the Collector sends up a list from which it appears that there are two rates of Jamma fee in the Talug, on private land, viz — 12-9-0 and 15-8-0; he states also in his letter that some proprietors receive 1 Rupee an acre on land given for coffee, and that some land on an Estate under the Court of Wards has been taken by Mr Cascellas for coffee on a Jamma of 1 Rupee a cawny — being about 12 annas an acre. He does not say whether this is on the whole extent taken, or whether planters taking land for coffee are bound to plant within a certain time as on the Government plantations. We

on the cultivation only; but I ap-
-prehend it is certainly on the former,
as no planter would give his land-
-lord a right to enter and inspect
and measure his cultivation, nor
would a landlord be satisfied I
fancy with the low rate mentioned
on the cultivation only.

7. I think then that the Go-
-vernment might fairly demand
a Jummam fee of 12 annas an acre
on the whole of Coffee Estates on
Government land; but if disposed
to be very moderate, it may be
fixed at 8 annas. In either case
I think it should be optional
with the proprietor to redeem it
at any time by paying down the
amount of
120 years fee. The existing fee of
4 annas was not imposed it
seems as a final settlement, but
only by way of asserting the right of
Government.

8. The only difficulty in the
way is that in the order of the
July

15 7

July 9th 1855, which stated the
terms on which Government land in Wynaad
would henceforward be given to
Planters, nothing was said of the
Landlord's fee. But that order
was dealing with the tax question
only; the subject of Jummam fee
was not at all before Government.

9. The Board ask another ques-
-tion in Para 10 respecting the terms
on which Government land in
Wynaad may be obtained by Plant-
-ers. I apprehend that the order of
May 16th 1860 was intended entirely
to supersede the order of September
20th 1859, which was avowedly only
a temporary order. I think there
cannot properly be two different
modes of putting up land, ac-
-cording to the choice of applic-
-ants; as this would necessarily
restrict competition. But under
Para 3 of the order of May 16th 1860,
a planter may get a lump assess-
-ment fixed on his Estate, and then

This seems to
be correct
W.H.

May

may redeem that assessment at
any time.

(5)

Memo.

Regarding tax on coff
in Wynad

Rev. Dept.

No. 1634.

Proceedings of the Madras Government
Under date the 18th September 1860

Read the following Papers

Proceedings of the Bd. of Rev.
Submitting with remarks
a letter from the Collector of Malabar
requesting instruction on certain
points connected with the taxation
of Coffee lands in Wainad. (Here under 31st July 1860 No. 3514)

Telegram from the Coll. of Malabar
States that the Janmabo-
gam on Coffee lands is levied on the (— do. — 27th Augt. — " — 82)
entire holding.

With these proceedings
recorded above the Board of
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dertake the duty without
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this point.

3. The other point is whether
the 2 Rupees an acre[x] is in-
tended to include the Jannam
fee in the case of Government
proprietary land. ~~Thus~~
~~On all private land in Wy-~~
~~is no doubt that Government~~
~~-naud as in the rest of~~
~~land is as justly entitled to~~
Malabar —

[x] fixed by the Government as the tax of coffee land.

[+] order dated 16th May 1860 No. 708.

Malabar, a Jannam or
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~~in addition to~~ the Govern-
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per acre. He mentions also
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Janma bhogam of one Ru-
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Janma

Janma bhogam of four annas a Cawny; but this amount Mr. Grant states was not fixed as a final adjustment, but only for the time, pending a decision by the Government. In all these cases the Janmabhogam is paid on the entire holding.

4. It is quite clear that in the case of Government land, the Government stands in the place of the landlord and has the same rights; it is in fact the forfeiture of those rights by the landlord, which has made the land Government property. Consistently with this fact, wherever in other parts of Malabar land has become

become the property of Government, either the Janmam fee has been levied in addition to the land tax, or the Janmam right has been sold, usually to the tenant. And throughout the correspondence respecting the taxation of Coffee land in Wynaad, the Janmabhogam or landlord's rent has been carefully distinguished from the Government tax: see especially the Board's Proceedings of October 2nd 858 No. 3686, in which the whole subject is discussed at length.

5. In the order of the 9th July, No. 1125, respecting the terms on which Govt. land in Wynaad would hereafter be given for coffee planting, ~~to planters~~ nothing was said

said of the Jannabhogam;
but that order was passed ~~on a question~~ in reply to an enquiry having reference to the Government tax only, and which did not raise the question of Jannabhogam.

6. Under the circumstances above set forth, the Government is undoubtedly ~~clearly~~ entitled to Jannabhogam on Government land in Wynaad; and no reason appears for relinquishing that right. On lands obtained from private proprietors, such a rent will certainly be paid, except where bought outright. The Government resolve therefore that a Jannabhogam be levied on Government land in Wynaad when occupied for any purpose; and they resolve to fix it at the moderate rate of eight annas an acre.

This Jannabhogam like that laid on private land, will be levied on the whole extent of land taken.

7. In future sales of Government land in Wynaad the payment of a Jannabhogam of eight annas an acre on the whole extent will be one of the conditions. But both on lands so sold and on Government land now in occupation, the Jannabhogam may be redeemed at any time at twenty years purchase. It will be permitted to

a holder also to redeem the Bhojans on his property in portions from time to time; as may suit his convenience; a proportionate amount of the annual charge being extinguished by each payment.

8. In para 10 of their Proceedings the Board ask another question respecting the terms on which Government land in Wynaad may be obtained by planters. The Government resolve to inform them in reply that the order of May 16th 1860 was intended entirely to supersede the order of September 20th 1859, which was avowedly only a temporary order. Government land applied for will be put up to auction, on the conditions specified in the order of the 16th May and those in this present ~~order~~ one. But under Para 3 of the former ~~order~~ of the 16th May 1860, a planter may get a lump assessment fixed on his Estate; and he may then redeem that assessment at any time, as he may also redeem the Bhojans.

No 12 Copied

To

The Board of Revenue &c
with an Extract Dispt 19

a holder also to redeem the Bhojam on his pro-perty in portions from time to time; as may suit his convenience; as proportionate amount of the annual charge being extinguished by each payment.

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12 Copies
To
The Board of Revenue &c
with a Rect. Dispt. 19

Copy in a Letter to Govt
January 1861 No 21-

Jannaw[illegible]gam on Govt
lands in Wynaud.

Revenue 1860 Departt.
Pro: of Govt for September.

No 1634.

Pro: of the Madras Govt.
Dd 18th September 1860.

1634
1860

Resolving that a Jan
Thagam at 8 Annas per de
levied on Government lan
in Wainad when occupied
for any purpose, and awaiting
further report on the point
of ascertaining the area of
cultivation in the Current
year—

to 305 at 307.