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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1975 Press ~~Mis.~~

443—444

Dated 27—10—1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th October 1860.

No. 443. Read the following Proceedings of the Board of Revenue, dated 15th August 1860, No. 3,745 :—

Read letter from the Collector of the Kistna District, dated 12th July 1860, No. 146, reporting on the result of the revision of the assessment on the sandy tracts of land in Guntoor.

(In Cons., 18th July 1860, No. 3,504.)

1. The Board resolve to submit the above letter to Government in reference to paragraphs 6 and 7 of their order, dated 24th February 1860, R. D., No. 289.

In Cons., 27th February 1860, No. 922.

2. The Collector's communication is in reply to a call by the Board of Revenue, for information required by Government in connection with the revision of the assessment on the sandy tracts of land in Guntoor.

3. These lands are situated in 34 coast villages of the Táluqs of Bauppetla, Ponnoor and Reypulli, and when abundantly manured and irrigated are capable of being cropped with Tobacco, Natchenny, Cheyroot and garden products.

4. Formerly when these lands belonged to the Zamíndár, tax in kind was levied on them at so much per Kunta (an extent equal to about half an acre) according to the crops raised and the class of the cultivator.

5. In Fasli 1257 (A. D. 1847-8) money payments ranging from Rupee 1-4 to 40 Rupees per acre according to the nature of the crop were substituted for the assessment in kind, and again in Fasli 1265 (A. D. 1855-6) a revision took place upon the recommendation of Mr. Newill, who was then Acting Collector of the District.

6. The scheme of this last revision was—1st, to fix an assessment on the land in reference to its natural capabilities irrespective of the kind of crop which might be grown on it, or the class of the cultivator ; 2nd, to declare the assessment chargeable upon the whole area of each man's holding payable whether the land was cultivated or not; 3rd, to parcel the land out into blocks varying from one-half to ten acres in area and to allot them on permanent Pattás ; 4th, to declare the demand of Fasli 1265 to be the minimum of future settlements ; and 5th, to disallow the relinquishment of either a portion or the whole of a Pattá holding.

7. The rates adopted were Rupees 1½, 2 and 2½ per acre, which were those which had, up to that time, been charged on the land when cultivated with dry crops, as distinguished from garden produce raised by irrigation.

8. These rates would not, the Board think, have proved oppressive if applied only to that portion of the holdings which was cultivable, instead of being charged upon the whole area including land incapable of being turned to use, as appears by the Collector's report to have been the case.

9. The Board are of opinion that with the conditions of the new system, the rates given above are higher than should have been fixed, and although they fully appreciate the advantage of giving permanency to holdings, they cannot recognize the policy of attaching such stipulations to the revision of the assessment on these sandy tracts.

10. One of the acknowledged principles of the Raiyatwary system is that a Raiyat has free liberty to choose his land and also to abandon any portion of it, not being less than a revenue field which he may not wish to keep. This privilege enables him to form his land into an estate, and puts him in a position eventually to take out a permanent Pattá, if it is found desirable to offer him one.

11. As regards the present case, however, this course was not adopted, but on the contrary the holdings were formed by the Revenue authorities and then made over to the Raiyats with an obligation upon them to pay the assessment on the whole area whether cultivated or not, and without giving them the power of relinquishing either the whole or a part of it, however bad it might turn out. Objections were immediately raised by the Raiyats to their having thus to pay

In Cons., 26th February 1857.

for land utterly useless, and Government in Extract Minutes of Consultation, dated 7th February 1857, No. 148, admitted the force of these objections, and approved of the proposition (Mr. Newill's) to deduct for bad land a fixed proportion of the assessment on each holding of 10 acres and upwards, which proportion the Government observe, should include every thing unprofitable. It is clear that the Raiyats have become impoverished by this system, and that they are greatly dissatisfied with the arrangement under which the lands in question were made over to them.

12. This fact is established by the readiness with which many of the landholders have availed themselves of the order passed by the Board on Petition No. 1,684 of 1859, by which it was ruled that although the Pattás precluded relinquishments of parts of holdings, the entire Pattá lands might be given up.

13. This has led to land assessed at 26,000 Rupees being thrown up for the ensuing year, without any likelihood of much, if any, of it, the Collector thinks, being taken up again, so long as the present system continues in force.

14. The Board are not aware of the full extent of these sandy tracts, but they gather from Mr. Newill's letter of the 29th April 1856, No. 62, that it

In Cons., 12th May 1856, *No.* 542.

is very considerable. They, therefore, see reason to believe that any revenue which may be given up by a reduction of the present rates would soon be made good by extended cultivation.

15. Upon a careful consideration of the subject, the Board are led to recommend that, pending the introduction of the principles of the new survey and assessment now in progress in the District, the rates be reduced respectively from Rupees 1½, 2 and 2½, to Rupees 1, 1¼ and 1½ per acre, and that the Raiyats be either permitted to resign those portions of their holdings which are clearly incapable of being cultivated, or that the plan directed by Government in the Extract Minutes of Consultation already quoted, by which a fixed deduction in the assessment was to be allowed for all unprofitable land, be carried out, which it does not yet appear to have been.

16. The Collector suggests in paragraph 13 of his letter that an uniform rate of 1 Rupee per acre should be substituted for the present three rates, but the Board see reason to think it will be better to reduce proportionately each of the existing rates.

17. It is to be observed by the statement annexed to the Collector's letter, that although the demand of Fasli 1268 exceeded that of Fasli 1265, the outstanding balances at the close of the latter period were much greater in proportion than they were at the end of the former year.

18. From this it may be inferred, that greater difficulty has been experienced under the new system in realising the demand than there was under the old one.

19. It appears to the Board that when the revision took place in Fasli 1265, the Raiyats in anticipation of the great benefits which they thought would accrue from it to themselves voluntarily consented to pay a road and education cess at the rate of 2 per cent. on the assessment, under a belief that they would be well able to afford to do so.

20. When, however, they discovered how differently situated they were under the revised system than they expected that they would have been, they declined to fulfil their engagement.

21. The Board consider that if the Government are pleased to sanction the measure now proposed, an option should be given to those Raiyats who have abandoned their holdings to take them up again, and they think that great care should be taken in forming fresh holdings not to force upon the Raiyats land wholly unfit for cultivation, as was done at the revision.

22. The Board in conclusion submit a Minute recorded by the late Commissioner in obedience to the last sentence of paragraph 7 of the order of Government, and containing his views on the subject.

(A true Extract.)

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

MINUTE.

From Government 24th February 1860, No. 289, regarding the working of the assessment of the sandy tracts in Guntoor.

1. These tracts bore excessive rates of assessment and after a correspondence of years, the rates were reduced to the standard of the dry assessment. With the boon thus conferred, the Raiyats declared themselves ready to contribute at the rate of 2 per cent. upon the assessment as a road and education cess. The amount to be thus realised being inconsiderable, it was proposed to appropriate it to road purposes alone.

2. The Raiyats are now unwilling to pay any thing on account of this cess, and Government apprehend that there has been mismanagement somewhere, as the signal failure of an arrangement which was "cheerfully agreed to by the people" cannot be accounted for on any other supposition.

Paragraph 6.

3. The road cess was a voluntary offer and did not form *essentially* part of *the arrangement.* The arrangement itself seems to have been successful as regards the Revenue, so far as I can judge from the papers at hand. It was reported to Government that the reduction involved a diminution of Revenue, amounting to Rupees 21,421 on a total demand of Rupees 37,487. The Revenue in Fasli 1268 (the last year of Report) from these tracts, was stated by the Acting Collector to be Rupees 61,212; that of the preceding year was Rupees 58,134. It is thus seen, supposing other items are not included in the Returns last mentioned, that the scheme has more than answered the expectations formed of it.

From Commissioner Northern Circars to Government, 30th June 1856, *paragraph* 7.

From Acting Collector, reporting on the Settlement of Fasli 1268 *dated 24th October* 1859, *paragraphs* 55 *and* 59.

4. It is clear that the Raiyats are dissatisfied with some parts of the arrangement, probably because the holdings include land which is altogether unprofitable. An uniform deduction of one-eighth of the holding is allowed on this account; but when the plan was laid before Government, doubts were expressed as to whether this would be sufficient in *all* cases.

From Acting Collector above.

From Commissioner above, para. 15.

5. The principle of the arrangement is sound. It is simply this.—Each acre in occupation is assessed, and the assessment is levied, an allowance being made for waste, fallow, unprofitable land, &c. I wish this principle were more generally followed. It is desired by the Raiyats for the obvious reasons that it relieves them from Circar interference, and enables them to retain lands in some places called Kyput,* which they and their ancestors have always held. Latterly we have shown too great a disposition to deprive them of these lands by a stiff adhesion to a rule which requires that every acre in occupation shall pay the assessment fixed on it.

* *South Arcot.*

6. The order of Government under consideration has been forwarded to the Collector for report. It is not improbable that, with an additional District on his hands, and one altogether new to him, he will show that he knows little of the real character of the sandy tract assessment and tenure. His report can be sent to Mr. Newill for his remarks. I make no doubt that the intrigue by which the arrangement was assailed at first, will be at work again, and that the circumstances of the head of the District being now so *far* removed from the people of his charge with the Kistna between, will give more or less success to the Curnums who are the opponents of the measure. The Curnums in Guntoor, from the prevalence of Zamíndári rule, acquired much influence and power as renters, &c.

(Signed) J. GOLDINGHAM.

10*th March* 1860.

No. 444. ORDER THEREON, 27th October 1860, No. 1,975.

1. With these Proceedings the Board of Revenue submit a letter from the Collector of the Kistna District, on the working of the revised assessment introduced in 1856, in certain sandy tracts on the coast of that portion of the District which formerly belonged to Guntoor.

2. The origin and nature of this revision are fully set forth in the correspondence from the Collector of Guntoor and the Commissioner for the Northern Circars, recorded in Extract Minutes Consultation of 7th February 1857, No. 148 Revenue Department, and the scheme is shortly sketched in paragraph 6 of the Board's Proceedings under review.

3. In consideration of the benefits which were expected to be derived from this revision, the Ryots agreed to pay an educational and road cess at the rate of two per cent. upon their assessment. But from a report of the Board received at the beginning of this year, it appeared that this fund was altogether a failure; in three years (Faslis 1266-67-68) the collections had been Rupees 200 out of a total demand of Rupees 3,500. This induced Government to call* for a report on the working of the measure as a whole and the results as now set forth show that the state of matters should have been made known before.

* *24th February* 1860, *No.* 289.

4. It appears that though as far as revenue is concerned the measures adopted in 1856 cannot be called a failure, yet the Ryots have not obtained the relief which was intended, and that they are only prevented by the restrictions as to the holdings from throwing up a large extent of land. The fact appears to be that the original intentions have not been carried out in practice, in two important particulars. Instead of the Ryots selecting lands where they liked, and excluding from their holdings any marshy or unprofitable ground, as proposed by Mr. Newill in his letter to the Commissioner dated 24th June 1856, No. 83, allotments have been forced upon them without any regard either to their own wishes or the poverty of the soil: the deduction of one-eighth also which was proposed to be given in large holdings, (though not altogether withheld as supposed by the Board,)† has been allowed in so few instances, as to have been almost nugatory: see paragraph 23 of the Guntoor Jamábandi Report for Fasli 1266 with the Tabular Statement appended thereto.

† *Paragraph* 15 *of the Proceedings under review.*

5. The opinion of the present Collector is that the rates of assessment fixed in 1856, were much too high; especially when coupled with the charge for waste. He points out that the rates existing in the 34 villages under consideration, are higher than the rates on the more valuable dry land in the interior of the District, which average Rupees 1-11-0 per acre while in these villages they are 2½, 2 and 1½. To make these high rates more oppressive, he observes, they are levied on all lands alike, whether productive or not; and when a Ryot has once got a holding he is not allowed to give up any portion of it, and until very lately could not even resign the whole.

Paragraph 9 *of their Proceedings.* The Board agree with the Collector that the rates are too high.

6. For the remedies, the Collector recommends the reduction of all the three rates to a uniform rate of one Rupee an acre; and with a view to avoid the constant yearly measurement of portions of land thrown up (which indeed was one of the reasons for making the revision originally) he proposes that the holdings should remain as they are until the new Survey is completed. He states that Mr. Ballard proposed the same rate of one Rupee for similar land in the late Masulipatam District, and that A. Séshaya Sástri, who has been examining the question in its relation to the assessment to be put upon Inám land in the locality of the sandy tracts, advocates the same rate. The Board on the other hand would only reduce the present rates of 2½, 2 and 1½ Rupees to 1½, 1¼ and 1 Rupee per acre, pending the Survey and Settlement; and they would either permit the Raiyats to throw up unprofitable lands or would carry into effect the deduction on that account originally sanctioned by Government.

7. On a consideration of the papers before them, the Government have no doubt that the cause of the failure of the original arrangement is, that the assessment is too high; and they observe that they expressed a fear of this result when they gave their consent to the plan in 1857.* To correct the evil decided measures are necessary; and the Government resolve on the following, to be carried into immediate execution.

* *7th February* 1857, *No.* 148, *Revenue Department.*

(1.) The assessment on all the lands under consideration to be reduced to one Rupee an acre.

(2.) Deduction of one-eighth to be allowed for fallows, pits (or wells), paths, hedges and patches of unimproved land.

(3.) Any permanently unimproveable pieces; such as morass, &c., to be struck out of the holdings.

(4.) Persons who have thrown up lands to have liberty to take them again on the new condition. The Governor in Council has no doubt that under the operations of these measures, the villages will speedily recover themselves.

See Proceedings under review, paragraph 21.

8. As respects the road fund, four Pice will be added to the assessment of each acre, which thus will become 1-0-4; and this will be dealt with as ordered in the Government Proceedings of October 19th No. 1,906 for the Manárgudi and Chidambaram Táluqs of South Arcot.

9. In accordance with the recommendation of the Collector as contained in paragraph 14 of his letter dated 12th July last, the Governor in Council sanctions the writing off of all arrears under the head of road fund which have accrued up to this time. It will be understood that the fund in future will not be of a voluntary nature but arrears will be collected under the same rules as the land tax itself.

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

MINUTE.

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1. These tracts bore excessive rates of assessment and after a correspondence of years, the rates were reduced to the standard of the dry assessment. With the boon thus conferred, the Ryots declared themselves ready to contribute at the rate of 2 per cent. upon the assessment as a road and education cess. The amount to be thus realised being inconsiderable, it was proposed to appropriate it to road purposes alone.

2. The Ryots are now unwilling to pay any thing on account of this cess, and Government apprehend that there has been mismanagement somewhere, as the signal failure of an arrangement which was "cheerfully agreed to by the people" cannot be accounted for on any other supposition.

Paragraph 6.

3. The road cess was a voluntary offer and did not form *essentially* part of *the arrangement*. The arrangement itself seems to have been successful as regards the Revenue, so far as I can judge from the papers at hand. It was reported to Government that the reduction involved a diminution of Revenue, amounting to Rupees 21,421 on a total demand of Rupees 37,487. The Revenue in Fasli 1268 (the last year of Report) from these tracts, was stated by the Acting Collector to be Rupees 61,212; that of the preceding year was Rupees 58,134. It is thus seen, supposing other items are not included in the Returns last mentioned, that the scheme has more than answered the expectations formed of it.

From Commisioner Northern Circars to Government 30th June 1856, paragraph 7.

From Acting Collector reporting on the Settlement of Fasli 1268 dated 24th October 1859, paragraphs 55 and 59.

4. It is clear that the Ryots are dissatisfied with some parts of the arrangement, probably because the holdings include land which is altogether unprofitable. An uniform deduction of one-eighth of the holding is allowed on this account; but when the plan was laid before Government, doubts were expressed as to whether this would be sufficient in *all* cases.

From Acting Collector above.

From Commissioner above, paragraph 15.

5. The principle of the arrangement is sound. It is simply this.—Each acre in occupation is assessed, and the assessment is levied, an allowance being made for waste, fallow, unprofitable land, &c. I wish this principle were more generally followed. It is desired by the Ryots for the obvious reasons that it relieves them from Circar interference, and enables them to retain lands in some places called Kyput,* which they and their ancestors have always held. Latterly we have shown too great a disposition to deprive them of these lands by a stiff adhesion to a rule which requires that every acre in occupation shall pay the assessment fixed on it.

* South Arcot.

6. The Order of Government under consideration has been forwarded to the Collector for report. It is not improbable that, with an additional District on his hands, and one altogether new to him, he will show that he knows little of the real character of the sandy tract assessment and tenure. His report can be sent to Mr. Newill for his remarks. I make no doubt that the intrigue by which the arrangement was assailed at first, will be at work again, and that the circumstance of the Head of the District being now so *far* removed from the people of his charge with the Krishna between, will give more or less success to the Curnums who are the opponents of the measure. The Curnums in Guntoor, from the prevalence of Zemindary rule, acquired much influence and power as renters, &c.

(Signed) J. GOLDINGHAM.

10*th March* 1860.

Exd. J. Wright.

In Con. 18th July 1860, No. 3,504.

From W. KNOX Esq., Collector of KISTNA DISTRICT,

dated Masulipatam, 12th July 1860, No. 146.

In reply to the Proceedings of the Board, dated 29th February 1860, No. 1,059 calling upon me to report on the working of the revision of assessment, on the sandy tracts situated in the late Guntoor district, and on the result of the settlement of this year, as far as the tracts in question are concerned, I have the honor to state that they lie in 34 villages along the sea coast in the Taluqs of Bapatla, Ponnur and Repalli. They consist of a large proportion of sand, and when abundantly manured, and watered from pits or wells 3 to 6 feet deep, they yield tobacco natchiny, chayroot and other garden products. For the dry crops, manure is not essential, though it is often used with advantage.

	Dry. R. A.	Dry. R.	Garden. R.
* Bapatla...	1 4	to 2-8	4 to 40
Ponnur...		2-8	8 to 16
Repalli...	1 8	to 2	5 and 12

2. When these villages were under the management of Zemindars, the dry was under the asara or the sharing system; and the lands in which the garden products were grown, were assessed at so much per kunta. The money rates adopted in Fasli 1257, when a revision of assessment was made, are specified in the margin* the lowest or the minimum being Rupees 1-4-0, and the maximum being Rupees 40. Mr. Newill's letters† of 29th April and 28th May 1856, to the Commissioner, are so full as regards the description of the soil and the past Revenue history of these lands that no further remarks seem called for.

† No. 62 and 71.

3. From the nature of the soil the ground used for garden crops needs to be changed almost every year, and therefore the cultivation had to be measured constantly. To dispense with this interference with the Ryots on the part of the village and Taluq officials was one of the causes for the introduction of the system now in force, but it will be seen that this advantage was dearly bought.

4. The revision was effected upon the principle of fixing the assessment with reference to the natural productive powers of the soil, without any distinction of the crops grown on it. This was the wish of the late Honorable the Court of Directors, on the principle that more valuable products require more labor. Had this been fully carried out, there can be no doubt these villages would have been now rich and prosperous, instead of poor and dispirited. The villages noted in the margin* were settled on the taramvar and visabadi system a short time before, and are now as well to do as any in the district, and the villages I am reporting on are in all respects the same as regards the soil.

	Average per acre. Rs.	A.	P.
* Gollapatla.....	0	12	0
Rajavol.....	0	12	7
Potumerka.....	0	9	2
Allaparru.....	1	2	2
Eletipalem.....	0	6	9

Taluqs.	No. of villages and rate of assessment. At Rs. 2-8 per acre.	At Rs. 2 per acre.	At Rs. 1-8 per acre.
Bapatla. ...	7	5	4
Repalli... ...	0	15	4
Ponnur.....	1	1	0
Total...	8	21	8

5. The first evil of the present system is the high rate of assessment on these lands. As shown in the marginal statement, there are three rates, viz., Rs. 2½, 2 Rs. and 1½ Rupee per acre. The rates of assessment† of more valuable dry lands in the interior, are on an average only Rupees 1-11-0 per acre, the rates on the villages alluded to in last paragraph are shown in the margin. Mr. Ballard's proposed assessment on similar lands in the late Masulipatam district is only 1 Rupee per acre, and the present rates, which are fixed by the Ryots themselves, under the joint rent system are 13 Annas per acre in Pedana, and 14½ Annas in Bandur Taluq. In fact there is a universal complaint that the lands in question in the Guntoor district are too heavily assessed, and Mr. Newill himself in paragraphs 18 and 11 of his letters, noted in the margin,‡ stated that these dry rates may possibly require to be lowered. The Government also declared at the end of paragraph 4 Extract Minutes Consultation, under date 7th February 1857, No. 148, that the dry rates were very high and that the average dry assessment of Bellary, Cuddapah, and Tinnevelly all containing the richest dry land, was under 1 Rupee, while on this land it was 2 Rupees.

† Fasli. 1268 — Land. Acres. 8,98,656 — Cist. Rs. 1,51,487

‡ Dated 29th April 1856, No. 62 and 28th May 1866, No. 71 respectively.

6. The ground work of this settlement was the demand of Fasli 1265, which was taken as the standard for the future assessment, and orders were issued that it was never to fall below this. The result was that the extent of land cultivated in Fasli 1265 was 14,199 acres, in the next year it was 25,521, or upwards of 11,000 more; this was certainly an extraordinary increase, too great to be the result of healthy enterprise. To effect it, each Ryot had to take up an extent of land sufficient to cover the deficiency caused by the reduction of the rates in the demand, which is strictly enforced without any remission even for whole Banjar, in bad seasons, for which sufficient allowance was not, in my opinion, made as the cist of a single year was taken as the minimum demand, instead of an average of 10 or 20. Mr. Newill remarks that these garuvu lands, after being clutivated for two or three years successively, become quite barren, and are left waste for a few years; and if the full cist of his holding is to be taken from the Ryot, without reference to the season being good or bad, a much larger reduction should have been made, particularly when it is remembered that chayroot and tobacco, though most profitable, are most uncertain crops, like indigo—a shower too much or too little, or a blighting wind would destroy them in a few hours.

7. A most important objection to the present rule is the block system, whereby land unfit for tillage is entered in the patta of the Ryot and the cist thereof levied. When the present system was introduced, the lands were divided into blocks varying from 1-half to 10 acres, and no matter now much the block was over grown with prickly pear or other bushes, &c., as was and is the case in many places, the Ryots had to pay for the whole tract. In some fields large portions are totally unfit for cultivation from the saline nature of the soil, while in others large portions consist of pure sand. On these two descriptions of the soil no grass will grow. It is consequently hard upon the Ryot to pay for lands which he cannot enjoy, but this was the construction put on the permanent cowle. No Ryot was allowed to throw up the whole or any part of his land.

8. The permanent patta has for these reasons been converted into a burden, the Ryot can no longer bear; and the Board having lately ruled by an endorsemeut on a petition, to the effect that "the principle on which the assessment on these garuvu tracts was revised, precludes the resignation of portions of the land included in an individual's patta. He is at liberty, however, to resign the whole if he thinks fit to do so." During the present year, numbers of Ryots preferred to throw up their whole land, though they were very desirous to keep a part of it. The amount of cist of land thus thrown up for the ensuing year is Rupees 26,000. Some of this land will be taken up in the course of the season, but not very much; for as long as the existing system is in operation, the rule for taking the thrown-up lands must be similar to that in force for relinquishment, namely that the whole block given up should be taken and not a portion of it.

9. If this were not the rule, every Ryot would relinquish his patta land and take back the best piece in the name of one of his relations or friends. But in my opinion the system must be changed, and the sooner the better, as it is unpopular with, and unfair to the Ryots, and the same rules which are in force in the interior Taluqs of the Guntoor district, so far as the relinquishment and the re-occupation of lands are concerned, should be put into force here; the rates of assessment should also be reduced, and I think the Deputy Director should at once be directed to assess these tracts, with reference to the rates in other parts of the district.

10. The cist of the lands belonging to those persons who have died and run away, since the introduction of the new system has been going on accumulating in arrears, year after year, and there is no prospect of their recovery. To avoid disputes hereafter I called on the heirs of these parties to pay the arrears and take possession of the lands, if they wished it, within a month's time; but as was to be expected no one came forward, and I have ordered the names of the deserters and the dead, to be taken out of the accounts, and the lands to be given to other Ryots if they choose to take the whole patta land. On this point, however, I have to request the orders of the Board with reference also to paragraph 8, as to whether a portion of these lands may be given to other Ryots, with a view to save some of the Revenue. The irrecoverable balance of this item as well as the Banjar cist of the paupers which remains uncollected at the close of the Fasli, will be reported upon in my settlement report for the current Fasli, and sanction asked to write it off.

11. At the time of revising the assessment, the Ryots agreed that in the event of any portion of their patta becoming unfit for cultivation they would apply for fresh land. This indulgence was not allowed to them. I have this year ordered that the Ryots may take fresh lands if they are unoccupied, and if their holdings are unfit for cultivation; had this not been done, much more land must have been thrown up.

12. The giving up of Rupees 21,000 at the time of the new arrangement, was it will be seen merely nominal, for as shown in the subjoined statement, the collections of the first as well as the subsequent years, since the introduction of the new system, have been much larger than the collections of Fasli 1265. This increase is owing to fresh lands having been taken up in hopes of a good crop helping them to meet their cist, and no remission being given for waste, which the Ryots could not relinquish.

13. Since this was drafted, I have had the advantage of reading a memorandum on this subject prepared by A. Sashiah Sastre, who has gone into the subject with reference to the assessment to be put on Inam lands. He fully agrees with me. He proposes that the rates should be reduced to 1 Rupee an acre, and that the present holdings should remain as they are until the new survey is completed. This would be a simpler plan than that of allowing men to throw up portions of their land, which will necessitate constant yearly measurement, and even should this assessment be found to be below the mark the loss to Government for one or two years will be but small, and the Ryot will have an opportunity of recovering a little from his pauperism. If this is not done, the Ryot must be allowed to contract and extend his cultivation, as it suits himself, and as is done in other parts of the district. Early orders on this point will enable me to get much land taken up this year.

14. The road cess, the payment of which is said to have been voluntarily agreed to by the Ryots, at the time of the revision of assessment, has never been paid. The Ryots of some villages in Bapatla Taluq only, tendered agreements to pay the contribution, but eventually finding their circumstances were much reduced by paying a heavy cist for a vast extent of waste lands, they became discouraged, and withheld the payment of the subscription, which being voluntary was of course never enforced. As the taram itself is, as shown in paragraph 5, extremely heavy, and as this cess is an addition to the same at two per cent, the Ryots will never be able or willing to pay it; and as I do not see any good in continuing it in the accounts year after year in arrears without the least chance of ever collecting it, I beg leave to recommend that the arrears of this item be at once written off, and it be hereafter never entered in the accounts.

STATEMENT showing the Demand, Collection, and Balance on account of garuvu lands in Bapatla, Repalli, and Ponnur Taluqs in Fasli 1265, the last year of the old system, and of Faslis 1266 to 1268 since the introduction of the new system.

Taluqs.	Faslis.	Extent of land.	Demand.	Collection.	Balance.	
		Acres.	RS.	RS.	RS.	
Bapatla	1265	8,604	35,582	35,393	*189	* Of this, a sum of Rupees 68 was included under the head of remission in Fasli 1268.
	1266	17,023	38,470	37,358	1,112	
	1267	18,038	41,152	39,565	1,587	
	1268	18,571	42,355	39,378	2,977	
	Total	62,236	1,57,559	1,51,694	5,865	
Repalli	1265	4,430	11,554	11,505	*49	* This balance was included under the head of remission in Fasli 1268.
	1266	6,970	13,197	12,821	376	
	1267	6,879	13,015	12,470	545	
	1268	7,844	14,858	14,125	733	
	Total	26,123	52,624	50,921	1,703	
Ponnur	1265	1,165	3,817	3,813	4	
	1266	1,528	3,694	3,689	5	
	1267	1,641	3,967	3,949	18	
	1268	1,641	3,999	3,905	94	
	Total	5,975	15,477	15,356	121	
Total	1265	14,199	50,953	50,711	242	
	1266	25,521	55,361	53,868	1,493	
	1267	26,558	58,134	55,984	2,150	
	1268	28,056	61,212	57,408	3,804	
	Total	94,334	2,25,660	2,17,971	7,689	

xd. T. Dunn.

Rec. 1740.

1. The Board submit a letter from the Collector of the Kistna District, together with their own opinion and recommendations, on the working of the permit assessment in the Sandy Coast tracts in the late Guntoor District, commonly known as the "Sarcars" lands.

2. The origin and nature of this division of assessment are fully set forth in the correspondence from the Collector of Guntoor, and the Commissioner of the Northern Circars, recorded in E. M. C. under date 7th Feby 1807, No. 148.

3. The circumstances of the case were briefly as follow. In the talugs of Bapatla, Repalle, & Pormúr, (but principally in the former,) were certain tracts of sand or sandy soil, (the extent in Bapatla being 30 miles long by 4 or 5 miles broad, and in the other talugs somewhat smaller;) comprizing almost the entire area of 34 villages. A certain portion of the land was used for the production of garden products, chey root in particular, as well as Tobacco &c. The nature of the soil rendered profuse manuring requisite. The water had to be raised from pits dug

Copy in a Letter to Govt
dated 2nd January 1861 No 10

1860 Dec. 4th

Enclosure 1 in Proceedings of the Board of Revenue to the Secretary to Government Revs. Dept. No. dated 15th August 1860 No. 3148.

Rejected

Letter from the Collector of the Kistna District to the Board of Revenue dated 12th July 1860 No. 1148. Re: granting remission of Assessment

2 Enclosures

Dated 2nd August

from 3 to 6 feet deep and wide. Then distributed by hand, the nature of the soil not permitting channels. Ground so used had to be changed almost every year, & left fallow for from 2 to 5 years, and as the nature of the assessment then in vogue was to charge the land according to the product, it became necessary to measure annually numerous small patches, some of them often only small fractions of an acre. This was very troublesome & objectionable.

4. The grades of assessment in these tracts were three.

1. Irish or Dry Crops.
2. Irish or Garden Products (except Cheyroot)
3 Irish or Cheyroot.

The rates in No. 1 i.e. for dry, varied from Rs. 1-4-0 to 2-8-0 per acre. In Nos. 2 & 3, i.e. for garden, from Rs. 4 to 40 per acre. There were about 27,000 acres available in these tracts of which about 10,000 were cultivated as dry and garden, and the remaining 17000 acres were waste. Of the 10,000 cultivated, 8500 were dry and produced 16,000 Rs: 1700 odd were garden and produced Rs. 25,000- total 41,000 Rs.

* viz 7.1264.

5. The system of assessment as above described was considered by the Collector like a touch tax upon

labor and industry, for the ryot who went through the laborious and expensive process of manuring the soil and raising the crops by irrigation, was often left worth no better returns than might have accrued from simple dry cultivation. Dry crops were often lost too, and a remission made necessary because the rates for watering were so prohibitory, when a permission to use water wd have benefitted both the ryot & Government.

6. Mr Newill therefore proposed that as the distinction of crops had been authoritatively abolished as a principle in fixing assessments, it would be proper to give the ryots a permanent interest in their lands by allotting them fixedly at reduced rates; and as any difference in the value of the products raised, entirely depended on the ryots' labor and cost Government nothing, there being no difference in the soil, he proposed that all the garden rates should be reduced to the prevailing dry rates. This wd cause an immediate loss of 21,000 Rs. but it was expected that more than made up by a larger extent of land being taken up. The engagements indeed which were immediately entered into by the ryots prior to the

formal sanction of Government, more than made up for the expected loss.

7 Mr Elwill proposed that the permanent patta should stand good until a general revision of the assessment.

8 The ryots also in consideration of the reduction of the cist, expressed themselves willing to contribute at the rate of 2 per cent upon their assessment for the purposes of education and of making roads.

9 Mr Elwill at first proposed to allot the lands on a systematic plan, "no holding being assigned of less extent than one acre, the lands being "measured in lots of 10 acres each "when practicable"

para 9 Collector's letter of 28 May 1856. No. 71.

10 To secure uniformity, all rates below Rs. 1-8-0 were to be raised to that amount, and to this the ryots agreed.

11 While this proposal was under the consideration of the Commissioner, Mr Goldingham certain ryots of the Bapatla Taluq presented a petition against the measure; it was not quite clear whether against the principle or the mode of applying it. At all events they complained of stated allotments, as it would be difficult to find areas of the proposed extent which might be fully

turned to account; and (2) of unprofitable land being assessed.

12 This petition was referred to the Collector, who replied that the idea of allotting according to a systematic plan had been abandoned, and the only restriction retained that of making one acre a minimum holding, or even ½ an acre under certain circumstances. The Petitioners would have the option of selecting their lands where they liked, and "marshy and unprofitable ground is not to be measured" Following the Commissioner's suggestion, regarding their second complaint Mr Elwill proposed to allow a deduction for unproductive land of ⅛ in all holdings of 10 acres and upwards. He would not propose a discretional reduction —— The Petition he considered to have originated with the Karnams, who were averse to the new system, as it lessened their powers.

Mine 56. p. 83.

2/56. 13 The Commissioner then forwarded the scheme for the favorable consideration of Government. With regard to the rule for deduction for unprofitable land he did not see (para 15) "why "the actual extent that may be unprofitable should not be deducted "in each case." but he felt all the greater confidence in recom-

mending the measure generally," as
para 17. "the idea of a systematic allotment
"has been given up, and a rule for de-
"ducting unprofitable land has
"been introduced"

14. In their Proceedings of 9 February (para 20. 148. the Government sanctioned the adoption of Mr Nevill's proposal. They also held to Mr Nevill's plan of deducting a fixed proportion for unprofitable land. They noticed however
p. 4 "that the dry rates seem very high indeed
"for such land; the average dry assess-
"ment of Bellary, Cuddapah, and Tinnevelly
"all containing the richest dry land
"is under 1 rupee, while on this land
"it is 2 rupees"

15. On the same subject the Collector had also observed that "with reference
para 11 letter of 28 May 1866. No. 71. "to the natural unaided capabilities
"of the soil &c" he thought "a very much
"lower assessment suitable." but re-
framed from recommending it from
fear of an unnecessarily large sacrifice
of revenue.

16. In this order of 2n Feby 1866, No. 289, the Government called for a report on the working of this measure. The immediate reason for this was that the 2 per cent educational and road cess, which had been voluntarily pro-
mised by the ryots in consideration of

the reduction in their rents, had proved a failure. In three years (Fasles 1266.67.68) the collections had been 200 Rs out of a demand of Rs. 3500. and they had absolutely refused to pay the balance. The Govt thought therefore that other portions of the experiment had perhaps turned out as badly, and they called for a report on the working of the measure, and whether the people were satisfied. The particular attention of Mr Goldingham was also requested to the subject. and an expression of his opinion asked for.

17. The Board of Revenue have in consequence forwarded a letter from Mr Knox, Collector of the Krishna District, dated 12 July last, and a Minute recorded by Mr Goldingham dated 10 Nov last.

18. As far as the actual result in Rupees, the Government have been no losers. but it is plain that the ryots are far from being satisfied with the working of the measure.

19. In the following statement the demand, collection, and balance for 1265 the last year of the old system: and 1266, 67, 68, the first three years of the new system, are shewn:

Faslis	Extent of Land Acres	Demand Rs	Collection Rs	Balance Rs
1265	14,199 ..	50,953 ..	50,711	242
1266	25,521 ..	55,361 ..	53,868	1,493
1267	26,558 ..	58,134 ..	55,984	2,150
1268	28,056 ..	61,212 ..	57,408	3,804
Total	94,334	2,25,660	2,17,971	7,689

20. Mr Knox observes that the revision
p. 4. "was effected upon the principle of
"fixing the assessment with reference
"to the natural productive powers
"of the soil without any distinction
"of the crops grown on it." and that
"had this been fully carried out,"
"then villages would have been now "rich
"and prosperous" instead of "poor and
"disputed."

21. The reasons assigned by Mr Knox
for the present state of affairs are
(1) The high rate of assessment.
(2) The block system, whereby land
unfit for tillage is entered in the
patta of a Ryot, and the cost
thereon levied.

22. As to the first point. The rates are
p. 5 2½, 2 & 1½ Rupees per acre. Of the 34 villages
in question 8 are held at the highest rate,
21 on the second, and 5 on the third.
Mr Knox compares these with the rate of
more valuable dry land in the interior
which averages R. 1-11-0. and refers to
the opinion expressed by the Govt

and Mr Newill which have been already
noticed in this memo. He also alludes to
a proposed assessment by Mr Ballard
for similar lands in the Masulipa-
tam District, and to the recommenda-
tion of Deputy Collector A. Sashiah Sastri
both proposing 1 Rupee an acre. and
he agrees with them that this sh^d be fixed
as the rate provided the present hold-
ings are kept as they are - and no por-
tions thrown upon account of being
unprofitable. as, if that were done
the original evil of constant yearly
measurements w^d recur.

23. On the second point he notices,
7. that the lands were divided into blocks
varying for ½ to 10 acres, and no mat-
ter how much it was overgrown
with prickly pear &c. the ryots had to
pay for the whole tract. This he considers
hard. The permanent patta too was
converted into a burden, as no ryot
was allowed to throw up the whole
or any part of his land. The Board
however have since permitted them
to resign the whole of their holdings
though not parts, and this per-
mission has been largely taken ad-
vantage of - land paying cist of Rs.
26,000 having been already thrown
up. Mr Knox says nothing about
the deduction which was to be

made on account of unprofitable land, according to the original orders of Govt, and the Board (para 15 of their Proceedings) seem to think that the plan was never carried out. but this appears to be a mistake. See Gunter Jamabandi Report for Fasli 1266. para 23. as follows.

"A remission of 1/8 in the demand on three
"lands was allowed as directed by
"Govt, in the Taluq of Bapatla; the set-
"tlement of Repalle and Ponnur having
"been completed previous to the receipt
"of the orders of Govt, but this indul-
"gence will be extended also to the
"latter Taluqs in the ensuing settlements
"We further remark that the maxi-
"mum quantity of holding entitled to
"the remission of 1/8, was fixed by Govt
"at 10 acres; but Mr Dowell consider-
"ed it expedient to reduce it to 5,
"which has been found to be the
"utmost extent that can be worked
"with a single plough in the sandy
"tract of the Coast villages."

From the figured statement attached to the foregoing, it appears that in 1266 in the Bapatla Taluq the total revenue without deduction was Rs. 38725, out of which only Rs. 255 were deducted on account of the 1/8th. i.e. struck out of the 17000 acres entered as ryotwar holdings only 637 acres were included in holdings exceeding 5 acres each. and as deduction was allowed only to these latter, it followed that 16/17 of the land enjoyed no deduction whatever. so this privilege cd not be considered as very general.

24. What was the result of the remission of 1/8th in the Taluqs of Repalle and Ponnur cannot be discovered from the Jamabandi Reports of the subsequent Faslis 1267, & 1268: no mention is made of the matter: and whether carried into effect or not, does not appear. Even if it was, the effect cd not have been general, but wd have probably borne the same proportion to the smaller area as in the Bapatla Taluq. ¶

25 As regards a remedy, Mr Knox' first proposed (para 9) that the present system shd be abolished, and that the same rules of relinquishment & re-occupation of lands as are in force in other Taluqs, shd be established in these tracts: but on a further consideration he was of opinion that with a view to avoid constant yearly measurement of portions of lands thrown up, the holdings should remain as they are until the new survey is completed, the rates being reduced to 1 Rupee an acre.

26. He notices (para 11) that "at the "time of revising the assessment, the Ryots "agreed that in the event of any portion "of their patta becoming unfit for cul-"tivation they would apply for fresh "land. This indulgence was not allowed "them" Nothing upon this subject can

be found in the correspondence in 1856, upon which the revision of assessment was sanctioned.

B.R.&O. para 8. 27. The Board think that the rates adopted would not have proved excessive had they been applied only to those portions of the holdings which were cultivable: looking however to the conditions of the new system, they consider them too high. These conditions, however, they observe, are contrary to the acknowledged principles of the Ryotwari system, inasmuch as they debar the ryot from a free use of his discretion in taking up or relinquishing land.

p. 9.

p. 10

28. They observe (para 11) that when objections were made in the first instance by the ryots to paying for land utterly useless, those objections were admitted, and permission given by Govt. to make a certain fixed deduction on that account. They add this "proportion the Government observe should include everything unprofitable" — This last remark hardly expresses what Government did mean. (See conclusion of para 6. E. to C. 7 Feb. 1857. No 148) It was there stated that "this proportion should include everything, and the "but should not be deducted in addition" the last words giving a different complexion to the expression than that now put forward by the Board.

29. As the revision has evidently not answered under existing conditions, the Board propose a reduction of assessment. They wd. not, as recommended by the Collector have a uniform rate of 1 Rupee an acre. but they wd. reduce the present rates of 1½, 2, & 2½ to Rs. 1, 1¼, & 1½ pending the survey and settlement. and they propose that either the ryot should be permitted to throw up those portions of their holdings which are unprofitable, or that the deduction on that account originally sanctioned by Govt. should be carried into effect. They believe that this deduction has never yet been brought into operation. & though it has been shewn above that it has, as in para above the result has been so confused that the Bd may well say that "it does not seem to appear to have been"

30. In para 21 of their Proceedings, they propose if this measure is sanctioned to allow those ryots who have abandoned their holdings to take them up again, if so disposed: and in former fresh holdings not to force unprofitable land upon the Ryots as was done at the revision.

31. They also forward a minute by Mr Goldingham on the subject. This was written before the Collector's report was received; Mr Goldingham

thinks that the Collector will probably be found not "up" in the subject: being new to the District and far removed from the scene: he suggests that the report should be sent to Mr Revell for his remarks.

32. As to the arrangement and its results he observes that its principles are sound, & should be more generally followed: that the results in point of Revenue show success. and the probable reason why the ryots are dissatisfied is because the holdings include land which is altogether unprofitable. & he points out that though a uniform deduction of 1/8 is allowed on this account, he had expressed a doubt when the plan was laid before Govt whether it would be sufficient in all cases.

para 5

p. 3

33. Mr Goldingham also expresses an opinion that the agitation is not altogether bonâ fide, on the part of the ryots, but that the Karnamo are seeking to recover the power of intrigue & extortion which seemed such a check to the revision, by throwing all the difficulties they can in the way of its working.

---

34 It appears from the foregoing

(1) That the dry rates on three tracts are considerably higher than those in other Talugs of the same District, & those in other Districts; and that this fact attracted the attention of the Government at the time when the revision was made.

(2) That the reasons which induced the Commissioners N.C. to feel greater confidence in recommending the revision of Govt. viz.

1. The abandonment of a systematic allotment.
2. The introduction of a rule for deducting unprofitable land

see para 17 of his letter to Govt dt 30 June 1856. No. 84.

have not been carried out in their integrity.

Ejer
Oct. 2.

Note. This is a very clear summary. The cause of the failure of the arrangement is evident: the assessment is too high, as the Govt feared when they gave their consent to the plan.

The remedy appears simple & easy. Viz. reduce the assessment on all

Mr Thacker to be desired to do

an acre - the lakest tonka bandobast - (1 the land is
ale apparently much the same in quality & to have
to pay the difference of rates as per proposal 4 the K. B. would
complete matters [illegible] without further reference
being further required -

Memo. on the revision in the Sandy tracts in the late Guntoor District.

Rev. Dept.

No. 1975

Proceedings of the Madras Government
Under date the 27. October 1860

Read the following letter
from the Board of Revenue

Submitting with the Board's observations a letter from the Collector of Kristna district reporting on the result of the revision of the assessment on the Sandy tracts of land in Guntoor and a minute recorded by the late Commissioner containing his views on the subject

(Here enter 15. August 1860 No. 3745)

1 With these Proceedings the Board of Revenue submit a letter from the Collector of the Kristna District, on the working introduced in 1858. of the revised assessment in certain Sandy ~~tracts~~ tracts on the coast of portion of the District which formerly belonged to Guntoor.

2. The origin and nature of this revision are fully set forth in the correspondence from the Collector of Guntoor and the Commissioner for the

the land is one under an anna; as reported by the Coll. & S Collector.

2nd. allows a deduction of one eighth for fallows, pits, (or wells) paths, Tanks & patches of unimproved land. Yes - Well

3rd any permanently unimproved pieces, as roads &c. to be struck out of the patta - Yes - Well

4. Persons who have thrown up land to have liberty to take it again at the new rate - Yes Well

If all this is done, I do not doubt that the villages will speedily recover themselves - The state of matters ought to have been reported before. Yet Well

If thought expedient this (4per cent) might be added to cash rates for wood fuel - But there is room in other part of the District; & it may perhaps be better to wait for the Survey & assessment -

H. Elliot 3.

the northern Circars, recorded
in Ghaut Board Consulta-
tion of 7th February 1857 No 148
N. D., and the scheme is
shortly detailed in para 6
of the Board's Proceedings under
review. ~~A repetition~~
~~is unnecessary.~~

3 In consideration of
the benefits which were ex-
pected to be derived from
this reversion, the rayots agreed
to pay an educational and
road cess at the rate of 2
per cent upon their assessment.
But
From a report of the Board
received at the beginning of
this year, it appeared that
this fund was altogether a
failure; in three years
(Fuslis 1266-67-68) the collections
total
had been Rs 200 out of a demand
of Rs 3500. This induced Govt
to call for a report on the
working

24th July 1860 No 2

working of the measure
as a whole and the results
as now set forth shew
that the state of matters
should have been made
known before.

4 It appears that though
a separate revenue is connected
~~the measures adopted in 1856~~
~~have not been~~ were wanting of
cannot be called a failure, yet
~~success, the modus by which~~
the Rayots have not obtained
~~to proceed has been obtained~~
the relief which was intended,
~~have not been such as to enable~~
and that they are only prevented by the
~~confidence in the power of~~
restrictions as to the holding
~~the rayots to prevent them~~
from throwing up a large
extent of land. ~~and could get~~
~~they could get an opportu-~~
~~nity~~

5 The fact appears to be
that the original intentions
have not been carried out
~~according these explanations~~
in practice, in two impor-
tant elements of them, and the
particulars.
~~exclusion of unprofitable~~
~~waste have never been acted~~
~~on.~~ Instead of the rayots
selecting

selecting lands where they liked,
and excluding from them hold-
ings any marshy or unpro-
fitable ground, as proposed
by Mr Stewart in his letter to the
Commissioner dated 24th June
1856 No 83, allotments have been
forced upon them without any
regard either to their own wishes
or the poverty of the soil: the
deduction of one eighth ~~1/8~~ also which
was proposed to be given in
large holdings, has, though
not altogether withheld as
supposed by the Board, has been
~~entirely free~~ allowed in so few in-
stances, as to have been ~~rendered~~
~~the privilege~~ almost nu-
gatory: See para 23 of the Jun-
noor Damabandi report
for Fusle 1266 with the tabular
statement appended to
thereto.

5 The opinion of the present Collector
is

p. 15 of the Progs in

so that the rates of assess-
ment ~~—~~ fixed in 1856 were
much too high, especially
when compared with the
charge for waste-land ~~—~~

~~so the failure of the provision~~
~~for the lightening of~~
~~the raiyats' burden is con-~~
~~ceived, is, that the principle~~
~~on which the assessment was~~
~~formed, has not been fairly~~
~~carried out. That principle~~
~~was that lands should be~~
~~assessed with reference to~~
~~the natural productive~~
~~powers of the soil.~~ He thus
points out that the rates ex-
isting in the 34 villages under
consideration, are ~~unusually~~
higher than the rates on the
valuable dry land in the
interior of the District, which
average Rs 1-11-0 per acre
while in these villages they
are 2½, 2, and 1½. To make
these high rates more op-
pressive, he observes, ~~that~~
they are levied on all lands
alike, whether productive or
~~otherwise~~

~~not~~
~~otherwise~~, and ~~that~~ when a
raiyat has once got a holding
~~he could not~~ is not allowed to give up any
portion of it, and until very
lately could not even resign
the whole.

The Board ~~accepts the~~ agree
~~same of mine~~ with the Collector that
~~the conditions of the new up~~ the rates are too high.
~~too these rates are higher~~
~~than should have been fixed,~~
~~and that while it is necessary~~
~~to take care to give per-~~
~~manency to holdings, the means~~
~~employed for that purpose~~
~~in these tracts is contrary~~
~~to the acknowledged prin-~~
~~ciples of the Raiyatwari~~
~~system, inasmuch as they~~
~~do not leave him at liberty~~
~~to use his discretion~~

p. 9 of their Pro.

~~The Collector proposes~~
~~that~~ with a view to avoid the
constant yearly measure-
ment of portions of land
known

6 For the remedies, the Collector recommends the reduction of all the three rates to a uniform rate of one rupee an acre; and

thereon ~~as~~ which indeed was one of the reasons for making the revision originally), the holdings should remain as they are until the new survey is completed. ~~but that the~~ ~~rates should be reduced~~ ~~in all cases to one Rupee~~ ~~an acre~~. ~~This seems to have~~ ~~arisen out of the reference to~~ ~~the rate proposed by the~~ ~~Collector~~ for similar land in the late Masulipatam District, and ~~also at the~~ ~~consultation of~~ that Shashagiri Sastri, who has been examining the question in its relation to the assessment to be put upon Inam land in the locality of the survey tracts. The Board on the other hand would only reduce the present rates of 2½, 2, & 1½ Rs to 1½, 1¼, and 1 Rupee

He states that Mr. Ballard proposed the same rate of one Rupee

advocates the same rate.

Rupee per acre, pending the survey and settlement; and they would either permit the Ryots to throw up unprofitable lands or would carry into effect the deduction on that account originally sanctioned by Government.

7) On a consideration of the papers before them the Government have no doubt that the cause of the failure of the original arrangement is, that the assessment is too high; and they observe that they expressed a fear of the result when they gave their consent to the plan

To correct the evil in 1857 - the regulations issued decided measures are necessary, and the Government they had now to award the proposed by the Board resolve on the following to be carried into effect by the Board, but they

x 7th July 57 No 148 ad

See Rev. under review. p. 21.

~~cannot go further. The proper course to be followed and which they direct to be at once carried into execution.~~ immediate

(1) ~~To reduce~~ The assessment on all the lands under consideration to be reduced ation to one Rupee an acre. ~~The land to all apparently proved of the same quality and to attempt to fix the different rates as proposed by the Board would complicate matters without perhaps affording relief where most required~~

(2) ~~To allow~~ A reduction to be allowed of one eighth for fallows, pits (or wells), paths, hedges, and patches of unimproved land.

(3) ~~To strike out of the patta~~, Any permanently unimproveable pieces; such as morass &c, to be struck out of the holdings

(4) ~~To allow~~ Persons who have thrown up lands on to

to have liberty to take them on condition again ~~at~~ the new ~~rates~~.

The Governor in Council has no doubt that under the operations of these measures, the villages will speedily recover themselves.

8 As respects the ~~There is another subject~~ road fund, Your price will ~~which requires notice to~~ be added to the assessment ~~that of the Road Fund" There~~ of each acre, which thus ~~seems no reason why it~~ will become 1-0-4; and ~~should not be continued at~~ this will be dealt with as ~~the same rate as formerly~~ ordered in the Govt Proceedings ~~settled viz 2 per cent on the~~ ~~assessment or four pies as~~ for the Manargudi and ~~Mayuram taluqs, and the process~~ Chidambaram Talugs ~~to be followed accordingly in~~ of South Arcot ~~that the arrangement bears~~

9 In accordance with the recommendation of the Collector as contained in para 11 of his letter of 12th July last, the Governor in Council ~~to the~~ sanctions the writing off of all arrears of road fund under the head, which have accrued up to this time.

It will be understood that the Fund in future will not be of a voluntary nature but arrears will be collected under the same rules as the land tax itself.

Yours

12 Copies to Bd of Rev with Dict. Disp 29
3 — Accts Genl
3 — Civil Auditor

Copyi a Letter to Engd 4/25th
January 1861 No 19

Regarding the provision
of a permanent assessment in the Sandy
Coast tracts of the Kistna
District.

Revenue 1860 Departt.
Pros: of Govt. for October.

No 1975.

Pros: of the Madras Govt.
Dy 27th October 1860.

Reviewing the Board's
Proceedings on a letter from the
Collector of Kistna, on the
working of the revised Assess-
ment on the Sandy
tracts of land in Guntoor.

8 y 70-121

No 443 & 444-