

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 237	Press Mis.
Dated July 1860.	

Not to be folded or roughly handled

N^o 63.

From,

J. Silver Esq^r
Collector

To,

J. D. Sim Esq^r
Secretary to the Board of Revenue
Fort Saint George

Sir,

The subject of the moturpha tax in Tinnevely has frequently been brought before the Board and Government, and I trust I may be permitted again to renew the subject, with the view to obtain the abolition of an impost obnoxious in its present form, and felt the more by the people of this District, that their neighbours in Madura are free of it. I have now the honor to submit a Statement showing the different items composing the moturpha, and the amount which each item produces.

2.

The Settlement of this revenue for Fushy 1268 will be observed from the above Statement to amount to Rupees 96,880-2. 6. from which deducting

deducting Rupees 5559. 10. 2. on account of Enams, the net revenue stands at Rupees 91,320. 8. 4. There has been a gradual decrease in the Moturpha revenue.

as shewn in the margin. The objects of taxation being numerous, I have taken some trouble to consolidate several items of the same nature

Year.	Amount
1263-	97627.
1264-	96845.
1265-	94870.
1266-	90703.
1267-	88393.

but bearing different denominations in different localities, under one head, wherever such a classification was practicable, and the number of items have thus been now reduced to 30.

3. The Moturpha tax in Tinnevely is levied on the Shops of petty dealers, on looms, on artisans and labourers gaining their livelihood by unskilled labour. It is also collected as a House tax, Poll tax, Cattle stall tax, and Caste tax &c. The above is termed *Ayen Moturpha*. There is besides the Deshacavil Moturpha a sort of Blackmail originally levied by the Poligars under the plea of protection of property, but really as a safe guard against their own plunder, and which is now continued as a tax to the State. The amount of Deshacavil thus comprehended in the Moturpha revenue is however small, amounting to

to Rupees 841. 11. as per accounts of July 1266, and shewn in the Statement that accompanied my report to the Board of 19th February 1858. The great bulk of the Deshacavil is levied on the Poonjah lands.

4. Three fourths of the Moturpha are collected from the poorer classes, it is most unequal, varying more or less in every Village where it is collected, having only "Mamool" for guidance, of which the Village *Lurnom* is the interpreter. It is arbitrary and undefined, and being so, gives room for gross abuses and exactions. The Moturpha paying Ryots in the northern Taluqs of Streevilypootoor, Shenkerminarcil, Sauttoor and Ottapedarum, object the most to this tax, as the people of the neighbouring District of Madura are free from it, and during the *Summahbundy* Settlement considerable difficulty is sometimes experienced to overcome their objections and to induce them to receive their *Puttahs*. In the Villages of Shevacausey and Virdooputty in the Sauttoor Taluq, most of the Moturpha paying ryots are required to pay under more than one head

head, and for its pressing heavier in these Villages than elsewhere there is nothing but the old "Mamool." The Moturpha tax as far as my experience of the working of it goes, has convinced me, that it presses more than any other on the poorest portion of the Community.

5. A former Collector of this District Sir Henry Montgomery, in a report dated the 25th August 1842, has entered into a detailed account of the origin of the Moturpha and of the objects and rates of taxation, varying in almost every Village, and of the manner in which it is regulated, if that can be said of a tax the most irregular imaginable, and as he has shewn with force the hardship of the tax and the inequality of the rates existing throughout the District, and pointed out that the burden of it falls on the poorer portion of the trading, manufacturing, and labouring Community, and as examples of this are also given in a report by Mr. Bird dated 11th October 1838, on the working of the Moturpha tax in the Sub Division, of which a Copy was forwarded to the Board

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I need hardly go over the same ground again, but in addressing the Board at this time I would particularly notice items Nos 4-5-12-13-20-21-22-24-25-27-28-29 and 30 in the Statement I have now had prepared and which accompanies this letter, as the insignificance of the amount derived from them, and the hardship which the collection is capable of inflicting on the payers appears worthy of remark.

6. For instance No 4 No 8. 4. 7. is the amount of tax levied in one Village in the Bremmadasen Taluk from 7 individuals belonging to a Caste of oil mongers called Valayadayers, at an average rate of 1. 2. 11. per head. These individuals follow the trade of buying Salt for small sums in one place and selling it again in retail in the streets. Though people belonging to this Caste and following the same profession are to be found in many other Villages in this District they are exempted by the authority of Mamool from

from

from the payment of the impost.

7. Nos 5 and 12. Rupees 1. 4. 5. & 3. 2. 11. are taxes levied from two individuals, one residing in the Shenkerninarcovil Talug and the other in the Zemindary of Ettiapoorum in the Ottapedarum Talug. The former is taxed for carrying on a petty trade on pack bullocks and the latter for possessing a Tobacco Godown. While persons following these trades in other places enjoy exemption, there is certainly no reasonable ground for rendering two individuals alone subject to this demand.

8. No 13. Rs 32. 5. 4. is a tax on Churnam Kilns levied from 38 individuals, one residing in the Village of Poodiempoothoor belonging to the Ettiapoorum Zemindary in the Ottapedarum Talug, and the others living in some villages in the Panchamahl Talug, at 14 annas from the former, and at ^{as} 13-7^p each from the latter.

No 20. Rupees 23. 11. 4. is a demand
on

on 8 persons, 6 living in the Nelliambalum Talug, and the other two in the Sauttoor Talug.

The former pay ^{as as p.} 6. 15-8 at an average rate of ^{a as p.} 1. 2. 10 each and the latter pay ^{as as p.} 16. 11-8 at ^{as as p.} 12. 11-8 and ^{as as p.} 4. -- -- respectively for the hire they get for tending the Cattle belonging to the Villagers. These people are obliged to go to every house in the morning and after collecting all the Cattle in one place, take them to the pasture ground. When they return in the evening they go round again to each house to deliver the Cattle belonging to it. Though this is a laborious life

yet these men are taxed at different rates, of which the rate paid by one Individual vizt Rupees 12. 11. 8. is simply exorbitant.

9. No 21. Rupees 41. 12. 2. is a tax levied on Sheep folds in two Talugs Nelliambalum and Premmadasem, Rupees 32. 11. 4. are levied in the former and ^{as as p.} 9- -- 10 in the latter. This tax is paid by the Heads of the Shepherd Caste

Caste for the hire they get for folding the Sheep at night on the Nunjah and Poonjah fields belonging to the Ryots.

N^o 22 and 24. Rupees 123-9-9. and 12. 13. 11. respectively are taxes levied on Cattle Stalls and Ploughs. The former prevails in certain places in the Taluqs of Nelliambalum, Tencausey, Shernmadavy, Bremmadasem, and Sherkerninarcovil and the latter in a few villages in the Taluqs of Ottapedarum and Sharenmadavy. As these taxes are levied on Stalls where ploughing Cattle are tied, and on agricultural implements and as they obtain only in a few places the payment is felt as a grievance.

10. N^o 25. Rupees 69- " 11. This tax is paid by Village Servants such as Cavulgars, Nattamagars and Gurnoms, under the denomination of Santhippoo Poroppoo. These were payments made during the period of the former Native Government, on the occasions of the Cavulgars and others meeting the Authorities, on Sunkoranthi and other particular days as

as presents. This is now perpetuated as a tax to our Government, and it prevails only in a few Villages in the Taluqs of Nelliambalum, Sharenmadavy and Bremmadasem.

N^o 27. Rupees 8. 4. 4. This tax was during the Native rule paid by Pariahs and Chuchlers &c. composing the right hand Caste, to the Head of that party denominated, Patnum Chetty in recognition of his superiority. It has now been continued as a tax to Government. It is paid by poor Pariahs & Chuchlers in the Bremmadasem Taluq only with great difficulty.

N^o 28. Rupees 11. 4. 9. is paid by the Cavulgar of Umbasamoodrum in the Bremmadasem Taluq under the denomination of Sunthay Poroppoo for the privilege of his levying from each of the petty traders who assemble at a Fair in the Village, a portion of the petty goods they bring for sale. As a tax is levied by Government from the Cavulgar for enjoying this privilege, he continues it under

under the cover of authority. I find among the records I have at present with me on Circuit, that a similar case was brought prominently to my notice in 1856, as existing in Vulliyoor, and that I recommended the remission of this item of Moturpha. Since then, the abolition of the Moturpha has been always expected, and it is needless to pick out solitary items and recommend their remission, when the impost as a whole is objectionable, and ought to be done away with.

11. No 29. Rupees 3-8-0. A tax formerly paid by Shanars in the Bremmadasem Taluk to the Village Servants, at a fixed rate on the quantity of Jaggery manufactured by them. Since the assumption of the Country this has been converted into a tax to the State.

No 30. Rupees 1-8-7. Paid by one Individual in the Village of Goudarungo-lum in the Bremmadasem Taluk for the exclusive privilege of taking for his use the Heads of Sheep sacrificed to the Goddess Kali in the Pagoda there.

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12 I have said enough to show the unjust, unequal and oppressive nature of some of the most objectionable items of Moturpha as at present collected.

13. It will be seen from the Statement which accompanies this letter showing the different items of revenue which compose the Moturpha, as collected for Fushy 1268, that the principal sources are the Loom tax, the House tax, the Bazar or Shop tax and the Poll tax, under the consolidated classification now made by me. My Predecessors in this District Sir H. Montgomery, Mr. C. B. Thomas, and Mr. Bird, in reporting on the Moturpha have recommended the discontinuance of the most obnoxious items, and the modification and regulation of others, in short a regulated and moderate Loom, Shop and House tax, considering it inexpedient to advocate the entire relinquishment of so large a revenue

revenue). For myself I consider nothing short of the simple abolition of the Moturpha as it stands at present, will meet the exigencies of the case; and any measure requiring parties engaged in trade to contribute to the support of the State, would be one of an imperial nature, and applicable to the whole Country, not to a Province of it.

14. The amount of ^{Rs. as. p.} 841-11 under the Head of "Deshacavil Moturpha" shown in the accompanying Statement, is collected wholly on account of Government, and does not form any portion of the Caval fees in this District, there is therefore no obstacle to its relinquishment.

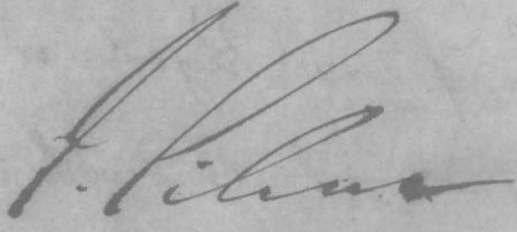
15. There are also certain *braniems* connected with the Moturpha, and shown in the accompanying Statement, which have not been particularized by any of my Predecessors,
I

I conclude, because the entire abolition of the Moturpha was not recommended by them. They amounted as per Settlement of the last Fusly, to Rupees 5559-10-2. They rise and fall with the assessment of the year, and are calculated with reference to collections on different items. They are like every thing else connected with the Moturpha, the most irregular imaginable. In one Village they will be calculated in proportion to the assessment on the Shops, in another, to that on the Looms; there is no prescriptive rule save that of "Inamool" and as usual the Village *Gurnom* is the interpreter of the same. If the *Maniemdar* chances to be a Moturpha paying *ryot*, the claim on him is struck out - if again it is to light a lamp in a Pagoda or Mosque, the *ryot* pays it himself through the *Merafsidar*. The amount of the *braniems* calculated yearly is

is struck out of the Beriz at the time of
the Settlement, the Government has nothing
whatever to do with their collection or
payment, and in abolishing the Motur-
-pha, these petty Canams will cease along
with it - or if continued voluntarily by the
Villagers it is a matter with which the Go-
-vernment has no concern.

I have endeavored to place this
subject in a clear comprehensive light
without entering into unnecessary de-
tail or embarrassing it with lengthy
Statements and shall be glad if my
report meets with the approval of the Board
and Government.

Tinnevely
Collector's
Circuit
Cutcherry
Trichendoor
23 February
1860

I have the honor to be
Sir
Your Most Obedt^t Servant

Collector

1880 April 10

Enclosure of my
letter from the Collier
Board of St. Lawrence
24th February 1880

P 1324/60.

State men to be
-ing the present state
- need from the several
Stems of which although
one is composed in
the district of time
- well, for July 12 88.

1880 April 10

Enclosure of my
letter from the Collier
Board of St. Lawrence
24th February 1880

P 1324/60.

Copy of a report
on the state of the
law in the District
of St. Lawrence

Statement shewing the revenue derived from the several items of which *Protoph*
 tax is composed in the District of *Tinnevely* for *Feb'y 1868*

Items	amount of Beriz	Items	amount of Beriz
<i>Tax on Trade</i>	Rs 11900 13 5	<i>Deduct Manu</i>	Rs 2656 2 2
1 Bazar or Shops	561 7 5	Lighting lamps 45 in the Bazar	119 1 8
2 Pedlars	249 15 "	Flower gardens and Ma-tunum	503 14 4
3 Wholesale dealers	8 4 7	Lighting lamps 45 in Maques	317 - 6
4 Traders on Salt	1 4 5	Moppos and Umbalacatur	862 13 6
5 Persons carrying on trade by pack bullocks	15355 3 0	or deduction made in favor of the Bazar of certain crates	
6 Tax on home	138 14 7	Mahajimuna Chatoor Bagum	841 10 9
Professional Tax	751 15 "	knool, Kurnum, Kattany, Mady, Therapan, or one who did the butch	
7 Tax on Smitheries	2073 6 8	water to the fields &c	84 2 5
8 Oil press	132 15 9	Chuttrum manum	29 2 9
9 Stones of washerman	2873 11 6	Substance or life grants	28 - 11
10 Pariahs &c for the privilege of taking dead cattle for their use	3 2 11	Withamunum	8 14 6
11 Cotton godowns	32 5 4	Boatmen for manning boats in the river &c	110 12 3
12 Tobacco	502 15 7	Amount carried to the Head of Agn Cuttoothopar	7 14 5
13 Chennam Kilun	17 14 "	Water Pundel &c	Total 5539 10 2
14 Iron ore smelter	705 7 8	Remainder due to Government	91320 8 4
15 Copper Battery	16518 - 7		
16 Poll tax	8442 2 2		
17 Madra licewah or tax on batamans	23 11 4		
Tax on horses	41 12 2		
18 Poll tax	123 9 9		
19 House tax	823 1 8		
Tax on cattle, sheep, goats &c	12 13 11		
20 Herds of cattle	69 - 11		
21 Sheep fold	33 12 6		
22 Cattle stalls	8 4 4		
23 Cattle godthaga	11 4 9		
24 Ploughs	3 8 -		
25 Sundry or Miscellaneous Taxes	1 8 7		
26 Sundry poor Presents offered by Carulgaro Kattany garos on the occasion of their meeting the authorities	9680 2 6		
27 Dashaaswul cuttoothopar			
28 Puttanum Chetty			
29 Sunthy porothos			
30 Eddy caroothoocutty			
31 Kaloosho Autthotally			
Grand Total			

The amount of *Dashaaswul* included in the above sum as per account of *Feb'y 1868* is 841 - 11.

(Signed) *J. Silver*
 (True Copy) *Collector*

Tinnevely
Collector
Curant
Chuterry
Trichendram
23 February
1868

N^o 64.

From, J. Silver Esq^{re}
Collector

To, J. D. Bourdillon Esq^{re}
Secretary to Government
Ootacamund

Sir,

I have the honor to request you will do me the favor to lay before His Excellency the Governor, the accompanying copy of a report with Statement which I have drawn up on the Moturpha tax in Tinnevelly, and have submitted to the Board of Revenue.

Tinnevelly Coll^{rs}
Circuit Cutcherry
Trichendoor 24th
February 1860.

I have the honor to be
Sir
Your most Obed^t Servant

J. Silver
Collector

Co.
C. 48.

Recd 1860 21st 11th
From *John J. Smith* for \$1324

The Co. Clerk

To
Tennessee

The Secretary of the

Co. The common

Booked 21st 11th 1860

Recd 30th 11th 1860

No 64

Enclosure 2

No

To the undersigned copy of
a Report submitted to
the Board of Revenue
on the subject of the
Fishes in the District
of Tennessee

John J. Smith

Nov 21 1860