M.E.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 701 Press / Mis.

28-32

Dated 2-5- 1860.

Not to be folded or roughly handled

Read the following papers :—

No. 28. Proceedings of the Board of Revenue, dated 18th June 1859, No. 2,343.

Read the following letters on the subject of the Jungle rents and the Pullari tax :—

No. 1,872, from Nellore, 5th May in Con. 28th December 1858.
„ 4,309, from Coimbatore, 17th in Con. 27th September 1858.
„ 4,611, from Salem, 9th in Con. 14th October.
„ 3,416, from Canara, 27th July in Con. 28th December 1858.
„ 2,650, from Malabar, dated 1st, in Con. 8th June 1859.

The general subject of Jungle rents and Pullari was reviewed by the Board in their Proceedings, dated 12th December 1857, No. 4,462, and Orders were passed thereon by Government in Extract Minutes Consultation, 27th March 1858, Revenue Department, No. 400. Further information was required from the Districts of Nellore, Madura, Coimbatore, Salem, Malabar and Canara. The reply from Madura has been already submitted to Government and Orders passed in Extract Minutes Consultation, dated 10th August 1858, Revenue Department, No. 1,116. The Board accordingly resolve to submit the letters from the Collectors of the other Districts enumerated, as recorded above, for the Orders of Government.

In Con. 19*th April* 1858, *No.* 1,380.

20*th July* 1858, *No.* 2,699, *in Con.* 16*th October* 1858, *No.* 4,394.

2. Nellore.—The first point that falls under consideration in this District is the tax on Sheep and Goats belonging to persons who do not hold land. In common with the Pullari generally this item was to have been abolished, but adverting to the large amount of revenue involved, Government ordered it to be retained for the present in Cuddapah, Bellary and Kurnool. In these three Districts the revenue to be given up would have exceeded Rupees 40,000. The Collector of Nellore was directed to report the amount of this item in his District, but the requisite information, he says, cannot be obtained as the item has never been separately shown in the accounts, and could now be ascertained, and that imperfectly, only by minute enquiries among the classes liable to the impost. Such a course he considers undesirable, and he further deprecates the retention of the tax on general grounds, and points out that as the rule of taxing all land in occupation is coming into operation, the owners of Sheep and Goats must either take up lands themselves for pasturage or make some arrangements with those who hold them.

From Collector, 5th May, in Con. 28th December 1858, *No.* 1,872.

Board's Proceedings, 12th December 1857, *paragraph* 2.

From Collector, paragraph 2.

3. As the abolition of this item forms a part of the Pullari reform, and as it has been relinquished with the exceptions noticed above, the Board do not recommend its retention in Nellore under the circumstances stated.

4. The next point has reference to the revenue expected from the rents of the Jungles in the Western Táluqs. The Board were doubtful whether this item had been included in Mr. Elton's Schedule of Revenue expected on the change of system. It seems from the explanation now afforded that it was so included, and is blended with the expected revenue under the head of " Kunchas," or lands set apart for pasture.

Paragraphs 4 *and* 5.

5. The remaining point, on which further information was sought, refers to the probable revenue to be derived in future from rents of Pullari waste, that is land taken up for pasture

at the fixed Taram rates, and from increased cultivation ; these items were estimated by Mr. Elton at Rupees 60,000 and Rupees 40,000 respectively. The Estimates in both instances appeared to the Board excessive. Mr. Elton, however, still thinks that

Paragraphs 19 *and* 20.

they will be realized, as much land is necessarily required for pasture, and much also, he says, is kept out of cultivation under the present system in consequence of the influential members of the village retaining it for the use of their cattle. In both cases the land will hereafter be liable to the fixed Taram rates, and the power of the chief persons of the community to withhold land from others who are desirous of extending the cultivation, will be restrained.

6. Looking to the great success that has attended the abolition of the Pullari in the neighbouring District of Guntoor, the Board are led to hope that similar results will follow the proposed reform in Nellore, and they trust, therefore, that the recommendations on this subject contained in their former Proceedings, will now receive the final sanction of Government. It will be seen from Statement A, forwarded by Mr. Elton, that the principle of charging waste land in occupation with the Taram rates has been introduced into certain villages of the Eastern Táluqs, where land is in request, with marked good effect.

To Government, 6th March 1856.

From Collector, paragraph 7.

7. Referring to the circumstance that the average rents of the Kunchas in the Western Táluqs has not exceeded 4 Annas per Gúrtu,* Mr. Elton expresses an apprehension that if such lands are held, with liberty to use them for pasture or cultivation as the occupant pleases, the revenue might be seriously affected, by causing the relinquishment of the more highly assessed lands actually in cultivation at present. The force of this remark is not apparent, as Kunchas are occupied for pasturage only, and if liberty to cultivate the land is also required, the land becomes liable to Assessment at its intrinsic value with reference to similar lands in cultivation. The Board would recommend that Kunchas be rented for three and five years as proposed by Mr. Elton.

From Collector, paragraph 8.

* *A Gúrtu is equal to* 3½ *acre.*

Do paragraph 10.

8. Coimbatore.—In paragraph 34 of Extract Minutes Consultation now under reply, the Government called for further information regarding the system in Coimbatore of granting land for pasture on quarter Tírva, observing that the Board had omitted to express any opinion on the advisability or otherwise of permitting its continuance.

No. 4,309, *from Coimbatore,* 17*th, in Con.* 27*th September* 1858.

9. The Board now request the attention of Government to paragraph 64 of their Proceedings of 12th December 1857, in which they express their desire to see the rule introduced into Coimbatore among other Districts whereby all land in occupation, whether for grazing, or arable purposes, will bear a fixed Taram Assessment, and called on the Collector to reconsider the subject, and report on the practicability of adopting this rule, and its probable effect on the revenue.

10. Mr. Cherry, the late Acting Collector, has, however, expressed his opinion that in consideration of the quality of the soil, it is necessary to maintain the former system of grass rent at quarter Assessment, and he quotes in support of his opinion Messrs. Thackeray, Sullivan, J. F. Thomas and Drury. He calculates that it will cost a Raiyat Rupees 12 to purchase grass

From Acting Collector, 17*th in Con.* 27*th September* 1858, *No.* 4,309.

† =3.82 *Acres.*

A Balla of land will graze four cattle for four months.

Charges.	R.	A.
Quarter Assessment.	1	8
Fencing	2	0
Rs.	3	8
Grass for the same number of cattle at 3 Rupees per mensem will cost Rs.	12	0
Difference.....	8	8
If full Assessment be charged on the land.		
Tírva...	6	0
Fencing....	2	0
Rs.	8	0
Cost of grass....	12	0
Difference.	4	0
If cultivated, value of crop	41	0
Deduct. *Rs.*		
Tírva.....6		
Cultivation charges.....23	29	0
Net profit Rupees.....12	12	0

equivalent to the grazing afforded by a Balla† of land on which the charges for quarter Tírva and fencing will be Rupees 3-8, leaving the profit to the Raiyat, Rupees 8-8, which would be reduced to Rupees 4, were the ful Assessment charged.

11. Supposing the same land to be *cultivated* on the full Assessment, he calculates the Net profit at Rupees 12, out of which, however, the Raiyat has to provide provender for his cattle, and he deduces from this that grazing is not more profitable than cultivation.

12. Assuming, however, that this calculation is correct it seems to show that grazing *is* the more profitable mode of occupation of the two, as the *whole* profits on cultivation would be absorbed by the cost of grass for cattle, and the extra expenditure of capital, and labor incident to this last kind of farming, would thus produce no benefit to the Raiyat which he would not equally well obtain from the first and cheaper method.

13. But the Board do not find on reference to the authorities cited by Mr. Cherry that they support his view of the question. It seems to be generally admitted in that correspondence that as a rule grazing Farms are as valuable and remunerative as arable Farms, though perhaps more nearly so in one part of the District than another, and Mr. Thackeray would seem to have contemplated the retention of the rule of quarter Tírva merely as a temporary measure pending the introduction of some more permanent mode of settlement than he found prevalent.

14. The Board see nothing in the arguments adduced by Mr. Cherry to modify their opinion already expressed that a fixed Taram Assessment should be levied on all land in occupation, whether for pasture or cultivation, without reference to the mode of occupation, and always supposing that the Assessment is not excessive in amount for the quality of the land.

15. They, however, trust to receive a further and fuller report on this subject as desired in paragraph 64 of their Proceedings above quoted, with information as to the total extent of land held at the present time under the pasture rule and what it was formerly, and if the difference is great, they would wish the cause to be explained.

16. Salem —In paragraph 56 of the Board's Proceedings of 12th December 1857, it was shown that in future the Pullari Tax in Salem would be imposed in two forms :—

1st. On lands taken up for grazing purposes.

2nd. On a stated portion of the Raiyats' entire holding reserved for pasture, the revenue from both items being estimated at Rupees 10,000.

17. The Assessment on the lands coming under this taxation, is either "Faisal Pullari," which had been fixed at the Survey on the land as reserved for grazing purposes only, or a portion of the full Assessment one-third or one-fourth, according to circumstances, the demand being limited as the land was not to be broken up for cultivation, but kept in grass.

18. The Collector was desired to report why the operation of the tax was so limited and what objection existed to bringing the land so reserved under its full Taram Assessment.

Government also wished to know whether land classed as "Faisal Pullari" is assessed lower than other lands, and whether that Assessment is raised when the land is brought under cultivation.

To both of these last queries the
4,611, *From Salem 9th, in Con. 14th October* 1858. Collector has replied in the affirmative, but gives no details.

19. On the point raised by the Board Mr. Brett remarks that to impose the full Taram Assessment on land included in a Raiyats' Pattá, but reserved for grazing, or on land specially taken up for that purpose, the former bearing the "Choutaye,"* and the latter the "Tezaye"† share of the full demand, would be a great hardship in the Salem District, as "the Raiyats absolutely require enclosed ground adjacent to their fields for their cattle to graze in," and it seems to be usual for several Raiyats to join in thus taking up, and enclosing portions of the waste for pasturage to be used by them in common. For this purpose the "Hukumnáma" of the District allows in the two Táluqs of Oossoor and Denkenkotta that one-fourth of the land in a Raiyat's Pattá may be held at one-fourth of the Taram Assessment and in five of the Talaghat Táluqs at one-third of that Assessment.

*¼th.
†⅓rd.

20. These lands are not the finer kinds of pasture land specially suited for grazing, but merely enclosed portions of the waste, specially reserved for that purpose, and the Collector recommends that the existing practice be left undisturbed. The "Purambók" and unoccupied waste afford pasturage for the few cattle of the poorer classes, who use them in common, and the Board do not see that any pressing necessity exists for introducing a change, more especially on the eve of the Survey, and revision of the Assessment of the District.

21. Canara.—In the District of Canara as mentioned in the Board's former Proceedings, the grazing Farms are rented out in the Balaghat periodically, and the Farmer has the right to levy a fee on all cattle not belonging to the inhabitants of the District sent to graze there. These come in large herds from the interior of the S. M. country, and the results were in former years somewhat disastrous to the jungles. The forest Conservancy Department has now, however, prevented to a great extent the reckless destruction of valuable timber formerly caused by the herdsmen, and the grazing Farms, while constituting a perfectly legitimate source of Revenue, serve at the same time to bring these semi-civilized tribes under a certain amount of discipline.

3,416, *from Canara, 27th July, in Con. 28th December* 1858.

22. It does not appear to the Board that any modification of the system is called for as it is not opposed to the views of Government, and offers no obstacle to the reclamation of the jungle lands for cultivation where clearings may be made without objection, should applicants for the land present themselves.

23. In all other parts of the District, the unenclosed uplands which are not included in any "wurg" form the common pasturage of the neighbouring Farmers and are seldom fitted for any other purpose. The rich alluvial vallies are almost invariably cultivated to the utmost extent that energetic industry can render profitable. To furnish grass, and leaves and brush, for thatching and manure, the usufruct of the hill sides to the distance of 100 yards from the boundary of his "wurg" is the privilege of the Farmer, or as it is locally designated, his "Kumaki" land, and here he may obtain some grazing for his cattle, but he is not allowed to enclose it without formal Darkhást, and payment of a light Assessment. Nothing more than this, however, is required to make his title to it as perfect as that to the lands included in his "Mooli Wurg," should he wish to obtain such a title. On the higher portions of the spurs of Laterite which stretch from the Ghâts towards the sea, a scanty and short-lived herbage affords insufficient grazing for the cattle of the neighbouring Farmers in common, but scarcely any where, save perhaps in the immediate vicinity of the large towns, would it be worth while to enclose these tracts for pasturage, nor could a revenue be extracted from them without pressing injuriously on the resources of the cultivators of the low lands.

24. In the most Southern Táluq of the District where the population is thicker in proportion to the extent of rice land than elsewhere, and where also a greater breadth of a somewhat superior kind of upland exists to some extent, the land is taken upon Darkást for dry cultivation of a kind designated "Huckle," and on this an Assessment is fixed according to its quality for cultivation, without reference to the purpose to which it is turned.

But not here either does the Farmer turn his attention to grazing cattle, beyond such as may be requisite for his cultivation and domestic needs. Throughout the District save in the extreme north, the cattle are few and of very inferior character, and the quality of the land available for large breadth of pasture is not such as to induce the employment of capital in cattle breeding as a profession.

25. It would be most undesirable to place any additional burden on this portion of the agricultural stock of the community, which rather requires to be fostered carefully.

26. Nor do the Board think that the "Kumaki" lands can without serious injury, if not positive injustice to the landholders, as well as violation of a time-honored privilege, be brought under Assessment. Every building in Canara beyond the towns is thatched and in many cases covered in to the ground during the rains, and this requires renewal to some extent yearly. The high farming could not be maintained without an abundance of manure, and in the absence of abundant cattle, a compost of earth, grass and leaves is used.

These requirements of the Agriculturist the "Kumaki" land supplies, and without its aid, the cultivation on which the Government Revenue depends must languish and the homesteads fall into disrepair, nor does the privilege cause any injury to any class of the community, or loss to Government. Abundance of land of a similar quality may be found by those who desire to employ their capital on cultivating such ungrateful soils, in situations where the grant of it will not infringe on the privileges of others.

27. Should those who are entitled solely to the natural usufruct encroach upon, or enclose them for cultivation, they thereby at once render themselves liable for the Assessment, and the right of Government to make the demand is every where admitted by the community. Moreover, a similar privilege is allowed in other parts of the Presidency to the village community, but in Canara villages in the sense attached to the word on the Eastern Coast do not exist, and the homesteads of the Farmers are isolated among their respective fields and scattered over an extended tract of country. To give to cultivators so situated merely a common right in a limitted extent of brushwood would be no boon whatever to those whose lands might be situated at a distance. On the other hand to compel each individual Wurgdar in Canara to pay a yearly rent for what he has hitherto enjoyed free of rent, and which is still so enjoyed in most parts of the Presidency by the villagers in common, would, in the Board's opinion, afford good grounds for discontent.

28. Under the foregoing circumstances, the Board do not think that any change in the existing system is called for in Canara.

29. Malabar.—In paragraph 59 of their Proceedings, already referred to, the Board noticed briefly the imperfect information that they had received from the Collector of Malabar who promised more detailed explanation of the system of raising a tax on Buffaloes on the Kundás after he should have been able to visit that portion of his District.

30. The tax was described by him as being "imposed on the Buffaloe, as a pasture tax," and he contemplated a future recommendation that the tax should be fixed on the land, and "made optional," implying by this expression that the system existing in the adjoining portion of the Coimbatore District in the Utakamand Táluq, should be extended to the Malabar Kundás, under which so-called "Grassputtás" are issued to those applying for them, for land assessed at one quarter of the full Assessment, on the understanding that it is granted for grazing purposes only, and may not be broken up, and it was explained that the object sought to be attained by the Badagas in applying for these Grassputtás, was to establish to that extent at least, a right of previous occupancy in the land included in them, should it be hereafter applied for by Europeans or others seeking land for building or planting, whose operations necessarily tend to limit the extent of open country heretofore available for free grazing.

It amounted to only Rs. 46 in Fasli 1263.

E. M. C. 27th March 1858, *R. D., No.* 400, *paragraph* 38.

31. The Board made no recommendation in the matter, preferring to await further information, and the Government concurred in this course.

32. With their Proceedings of 16th July 1858, the Board submitted to Government a short letter from Mr. Robinson who was then Acting Collector, stating that further enquiry had shown that the tax levied on the Kundás was strictly a Poll tax on the cattle, and not at all of the nature of the Grass tax existing in the Coimbatore hill country, and deprecating any change in the existing system until he should be able to visit the Kundás, not an acre of which he said had been taken up by Europeans or others in any locality occupied by the Bandagas.

E. M. C. 23rd July 1858, *R. D., No.* 1,021.

The Government again resolved to await the result of personal enquiry by the Collector on the spot.

33. This personal enquiry, which is so desirable, the Collector has not yet been able to institute; but with his letter of 1st instant above recorded, Mr. Grant submits a report received from his Special Assistant, Mr. Thomas, which shows that the tax on the Kundás now amounting to Rupees 49, is strictly a Poll tax on *milch* cattle at a "Fanam," or about Annas 4 Pice 7, per head, and he recommends that it be reduced to the rate of the similar tax existing in conjunction with the "Grass tax" in the neighbouring Coimbatore country, and imposed on *all* cattle at Annas 2 per head, calculating that at Mr. Thomas' estimate of the number of cattle on the Kundás this arrangement would at once raise this portion of the Revenue derived from the Kundás to Rupees 85, nearly double its existing amount.

34. The rate is so light that there would be little temptation to evasion, and the equal incidence of the tax would preclude favoritism on the part of the petty Government officials in assessing it; it will introduce uniformity of system throughout a range of country similar in all its circumstances in every part, and likely probably ere long to be brought under the same jurisdiction, though not so at present, and it will be preferred by the people at present to a system of "grazing puttás," which, however, they will no doubt take out so soon as they find the settlements of Europeans inconveniently narrowing their grazing range.

35. From the peculiar manner in which the Revenues of the Kundás are collected, solely through the instrumentality and on the statements of the "Maniyakárans" of the villages elected from among the residents, and remunerated by a small pre centage on the Revenue collected, there is not any likelihood that this capitation tax, objectionable in principle as it may be, will be really burdensome and vexatious in practice. It is not possible to tax all the grazing ground in those hill tracts, even could it for a moment be considered desirable to do so while they are retained for their present purpose, and thus the present tax may be regarded as a recognition of the right of the State to receive a contribution from all its subjects towards the general Revenues drawn from land, however, that land may be used, and in this point of view the Board recommend that the existing system of capitation tax be for the present maintained, but that the rate be, as proposed by the Collector, reduced to that in force in the adjoining Nílgiris, and that it be levied on all cattle without exception, save in the case of yearling calves, which shall be free.

(A true Extract.)

(Signed) W. HUDLESTON, *Sub-Secretary.*

No. 29. Official Memorandum from W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 11th July 1859.

In reply to the Revenue Secretary's Memorandum of 6th instant, the Sub-Secretary Board of Revenue has the honor to inform him that the "*recommendations*" therein referred to are those made in paragraph 21 of the Board's Proceedings on "Pullari," dated 12th December 1857, No. 4,462, regarding the abolition of (1) The Capitation Tax on cattle; (2) Muctahs of Consolidated Tax on the number of cattle, and (3) The "Amánat Sist" or Assessment of cultivable lands not occupied for Cultivation.

2. According to the note appended to paragraph 24 of the same Proceedings, the sums involved are:—

	R.
Capitation and Consolidated Tax.....	89,955
Amánat Sist.....	14,604
Rupees...	1,04,559

No. 30. Cancelled.

No. 31. MINUTE BY THE HONORABLE THE PRESIDENT.

On a reconsideration of these papers with the aid derived from Mr. Maltby's Memorandum, I am of opinion that the Draft Order should now be issued with the alterations which have been made in it. Mr. Bourdillon's remarks upon Mr. Elliot's Minute, so far as they relate to Nellore, the only District where any alteration is proposed, should form part of the Proceedings.

(Signed) C. E. TREVELYAN.

Gindi Park, 18*th April* 1860.

No. 32. ORDER THEREON, 2nd May 1860, No. 701.

The Board's General Report on Jungle rents and Pullari or pasture tax was submitted to Government in their Proceedings of the 12th December 1857, but further information on certain points in the six Districts marginally named was required. The report on Madura has been already submitted and disposed of, and the Board's present Report relates to the remaining five Districts.

Nellore.	*Salem.*
Madura.	*Malabar.*
Coimbatore.	*Canara.*

No. 1,116 *Ex. Min. Cons.* 10*th August* 1858.

2. Agreeably to the Board's recommendation in paragraph 3, and in pursuance of the general resolution on the subject before declared in the Order of September 8th 1855, Government sanction the abolition in the Nellore District of the tax on Sheep and Goats belonging to persons not holding land.

3. In paragraphs 4 to 7 the Board revert to the question of the abolition of Pullari proper, whether in the form of a capitation tax or of a lump village assessment, and also of the unauthorized impost styled Amánat Sist; and they repeat their former recommendation in favour of the abolition of all these items. In the former Order of March 27th 1858, the Government fully assented to this course, but postponed action till they should have before them the information called for respecting the tax on Sheep and Goats noticed above in the preceding paragraph. They now resolve to postpone the abolition of the three objectionable items above enumerated, until the introduction of the Survey Settlement now about to be made in Nellore. At that Settlement the Pullari will be got rid of as a separate item of revenue, as done already in Guntoor; and in place of it there will be a tax on land occupied for pasture. The Government do not doubt that in Nellore as in Guntoor, the effect of the change will be beneficial to the revenue, as it certainly will be to the Raiyats.

Paragraph 21.

4. The Board's remarks in paragraph 7 of their Proceedings are quite right: if Kancha land is cultivated, it will at once become liable to the full assessment. Adverting, however, to the very low rate at which the Kanchas are stated to let, not more on an average than a quarter of a Rupee a gúrtu, or 3⅓ acres, the Governor in Council is of opinion that the attention of the Collector is required to the matter. These tracts being peculiarly rich and valuable for pasture, as they are stated to be, this very low rent must be owing either to an injudicious method of letting them, or to collusion. The Government are not exactly informed what the present practice is; but it seems likely that it is susceptible of improvement. If the Kanchas were arranged in convenient sized lots, neither very large nor very small, and rented out by auction, not annually, but for terms of five years, due care being taken beforehand to make all the arrangements well known, it is probable that they would rent better. Under such a plan the arrangements could receive the special attention of the Collector, and either he or one of his Assistants could be present at every letting; and this would greatly tend to promte honesty and faithfulness in the transaction. The Board will be requested to give their particular attention to this matter, and to arrange details with the Collector, reporting what may be done for the information of Government.

10 March 1860 No 364

5. The Government have already directed, in the Order of March 16th 1860, No. 403, that no change shall take place in the practice followed in Coimbatore, under which Raiyats are permitted to hold a portion of their entire holding at a low rate, and also to take waste land for pasture at a low rate.

Coimbatore.

Board's Pros. paras. 8 *to* 15.

6. Pullari in Salem consisted formerly of eight items, as noticed in the Board's Proceedings of December 12th 1857 para. 55; but four of those items were abolished by the Government in para. 36 of their Proceedings of March 27th, 1858. The remaining four items then reserved for further information are the following:—

Salem.

I. *Fysal Pullari.*—Land used for pasture alone and assessed for that purpose at the Survey.

II. *Tezaye Pullari.*—Unirrigated land when taken up for pasture. On this one-third of the fixed assessment is levied.

III. *Choutaye Pullari.*—Land at one-fourth of the fixed assessment when it forms an integral part of the Raiyat's entire holding, and provided it does not exceed one-fourth of the land in occupation.

IV. *Alumbody Pullari.*—The rent of certain jungles on the banks of the Cauvery in the Denkenkottah Táluq.

Para. 50.

7. The first of these, as noticed by the Board, pays the full assessment fixed on it, and needs no remark. The next two pay a reduced assessment when occupied for pasture; they come under the provisions of the Order referred to in the preceding paragraph, and will remain unchanged. The fourth resembles in its nature the jungle rent in Guntoor, and may properly continue. Thus no change will be made in the existing pasture taxes in Salem.

8. The Government agree with the Board that no change is needed in the custom reported as existing in Canara which indeed does not properly come under the head of Pullari. The tenure of land is so different from that in the eastern Districts, that the same rules do not apply; the land called Kumaki appears to be a kind of necessary appendage to the warag or holding.

Canara.

9. In Malabar also no order is necessary. The only part of the District in which any thing approaching the Pullari is found, is the small part of the Nílgiri Range belonging to Malabar. The whole is trifling, and no necessity appears for any change at present.

Malabar.

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

16th Feb 1860.

My dear Maltby,

The abolition of the Pollam & charging all waste land held separately for pasture at full assessment in the Guntoor District has been successful financially & otherwise. The only difficulty was in discriminating between lands held separately & individually &

Stubble having
for pasture and the
remainder waste which
is allowed to be grazed
by the whole village
in common without charge
There was naturally
enough an attempt
made the first year
to evade the assent,
on some chargeable
lands, and on the
other hand the
remoter people were
sometimes over zealous
in charging lands grazed
by in common; in both
all these defects must
I should think, long
ago have been adjusted
satisfactorily.
In London the Poolla
was quite distinct
from the land assessment
but in Kellore I imagine
the poollay arrangement
was a consideration

Sir Thomas Munro's Minute dated 31st July 1824

in the formation of the assessment. If so, matters are somewhat more complicated than in Guntoor; but as the assessment has been adjusted the question seems to turn upon the consideration whether it is sufficient to admit of a system paying its own expenses of this kinds kept up by instalments of talms. This is what occurs to me, but I have not

Minute

In accordance with the wish expressed to me, I proceed to offer my opinion on these Pollari papers. -

In Nellore alone is there any question of importance remaining for decision. - The only doubt I have about carrying out in respect to that District the new arrangement at once is that it may probably lead to a temporary loss of revenue at a time when our finances are not in a flourishing state. - However the Board & the late Collector Mr Elton advocate the change & the example of Guntoor is encouraging the risk may be run. - I annex a note from Mr Ravenshaw when I consulted him Guntoor where he was Collector, as I thought I remembered his expressing doubts about it being possible to continue levying Peishcush there in addition

No 401.

From the Madras Government

On a reconsideration of these papers with the aid derived from Sir Malthy's Memorandum, I am of opinion that the Draft Order should not be issued with the alterations which have been made in it on Mr Bourdillon's remarks upon Mr Elliot's Minute so far as they relate to Nellore, the only District where any alteration is proposed, should form part of the Proceedings

I am
Ootacamund
Neilgherry Hills 18 April 1860.

W Ms

- voted land retained for pasturage - His answer is encouraging as respects Guntoor and under the recommendation made by the Board & the late Collector of Nellore there seems no ground for supposing that the difficulty will arise from land disposed of that District, which has been modified recently, should its Pattaric taxation be altered on a similar principle -

- I presume it is quite understood that if land given on favorable terms for pasturage is brought under tillage, the full assessment will be charged -

- The Local Officers must give care & attention to prevent evasion of the claims of Govt on the change being introduced, but blame may be placed on the new Collector Mr Dykes in this respect.

17 April/60 Thackeray

Revenue Dep.t

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No. 701.

Proceedings of the Madras Government
Under date the 2d ~~July~~ May 1860.

Read the following papers

Proceedings of the Board of Rev.e

Submitting for the orders of Govt letters from the Coll.rs of Nellore, Coimbatore, Salem, Canara & Malabar on the subject of Jungle rents & Poollery. Pullari

(Hereunder 18th June /59 No 2363)

Memo from the Sub Secretary Board of Revenue.

Furnishing the information called for in his Memo of 6th instant on the subject of the Poollery Tax.

(Hereunder 11th July 1859)

The Board's General report on jungle rents and Pullay Pullari or pasture tax was submitted to Government in their Proceedings of the 12th Dec.r /57, but further information on certain points in the six Districts originally named was required; ~~and the Board~~ ~~was directed to call~~ for the report on Madura

This draft is in harmony with many other recent proceedings of this Government the object of which is to diminish the interference of the local Revenue Officers with the assessment as much as possible. I do not see any objection to the draft that is proposed but request the attention of my Colleagues to the subject

Nellore
Madura
Coimbatore
Salem
Malabar
Canara

W.m Morris 2d May

Revenue 1860 Dep.t No.
Pro.s of Govt.t 10th April
No. 923.
Minute by the
Hon.ble Mr Morris
with a minute
by Sir E. T.

Dated 17 April 1860.

Offers his opinion on the subject of the Pullare taxation in Nellore.

No. 924.

Minute by the Hon.ble the President -

Dated 18 April 1860.

States that the Draft order respecting the Pullare taxation in certain Districts should now be issued with the alterations made in it -

No 30 + 31
+ Cancelled

has been already submitted and disposed of, and as the Board's present report relates to the remaining five Districts.

2 Agreeably to the Board's recommendation in para 3 and in pursuance of the general resolution on the subject before declared in the order of September 8th 1855, Government sanction the abolition in the Nellore District of the tax on sheep and goats belonging to persons not holding land.

3 In pursuance to my the Board reverts to the question of the abolition of Cullari property, whether in the form of a capitation tax or of a lump village assessment, and also of the unauthorized impost styled amánat vizt. and they repeat their former recommendation in favour of the abolition in the former order of

March

I agree in the general principle of the draught, but I must express my objection to the mode of dealing with the tax on sheep & goats.

Either the taxation of this description of stock is a legitimate source of revenue or it is not.

If it is not, then the retention of the tax in Cuddapah Bellary & Kurnool because it yields a revenue of Rs 40,000, is indefensible. If it is a fair impost, then its abolition in Nellore & elsewhere is unnecessary.

I do not see that it is unfair the profit of such stocks are considerable and rewarded the tax is low enough for the exercise of a right of common pasturage I am not aware of any hardships in collecting it.

In favour of the Plan of Retaining the tax it may be urged that it is small. Because as a rule the rich and all small holders, because letting a large lot subject to a system of under letting for more onerous to the small graziers & breeders.

We also prefer annual sales of these farms, as more suited to the fluctuations in the extent of the Breeders stock in any part of each land, in

Para: 21.

breeding district the grass parts are always let of the season.

I think we shd pause before changing the system in combatore The practice of allowing every ryot to have 1/4 of his farm at quarter tax for pasturage has always prevailed there. It is popular, no one complains of it and it has given rise to a very useful practice, unknown in any other district, of enclosing fields with substantial fences.

Use no scarcity in breaking this cherished customs to procure uniformity - On the contrary I think local usages shd not rashly & unnecessarily objectionable shd be maintained. WC

until the introduction of the survey settlement now about to be made in Nellore At that settlement the Cullari will be got rid of, as a separate item of revenue, as done already in Guntoor, and in place of it there will be a tax on land occupied as above for pasture.

March 27/58 the Govt fully assented to this course, but postponed action till they should have before them the information called for respecting the tax on sheep & Goats noticed above in the preceding paragraphs. They now resolve to postpone the abolition of the three objectionable items above enumerated,

commencing with the current Fasly. Thus the Cullari tax will be got rid of in Nellore as in Guntoor and in place of it there will be a tax on land occupied for pasture. This tax, as in Guntoor, will consist of two parts; First, the fixed assessment of ordinary land occupied for pasture, and second, the rent of particular spots peculiarly suited to pasture, termed Cumbam in Nellore

and

and Modapoo seed in
Guntoor, which will
be periodically rented
by open auction to
the highest bidder.

The Government
do not doubt that
in Nellore as in
Guntoor, the effect
of the change will
be beneficial to
the revenue, as it
certainly will be
to the Ryots.

4 The Board remarks
in Para 7 of their Proceedings
are quite right; if Kanchu
land is cultivated, it
will at once become
liable to the full assessment.

Adverting

Ryots

Kanchu

Adverting however to
the very low rate at
which the Kanchus are
stated to let, not more
on an average than
a quarter of a rupee
a Guntah, or 3 1/5
acres, the Governor
in Council is of
opinion that the
attention of the
Collector is required
to the matter. These
tracts being peculi-
arly rich and
valuable for pasture,
as they are stated to
be, this very low
rent must be owing
either to an injudi-
cious method of
letting them or to
collusion. The
Government are not
exactly

exactly informed what
the present practice
is, but it seems
likely that it is
susceptible of improvement. If the
Ranches
~~Coimbatore~~ were ar-
ranged in convenient
sized lots, neither
very large nor very small,
and rented out
by auction, not an-
nually, but for terms
of five years, due
care being taken
beforehand to make all
the arrangements well
known, it is probable
that they would rent
better. Under such a
plan the arrangements
could receive the
special attention of
the Collector, and
either

either he or one of his
assistants could be
present at every
letting, and this would
greatly tend to promote
honesty and faithfulness in the transaction. The Board
will be requested to
give their particular
attention to this matter,
and to arrange details
with the Collector, reporting what may be
done for the information
of Government.

5 The Government ~~of~~ not clearly understand the views of the Board with respect to Coimbatore. In paragraph of the present Proceedings they advocate the levy of the fixed tarum assessment on all the land in

Coimbatore
B. progs. paras 8 to 15

† I have already directed, in the Order of March 16/60 at p. 403, that no change shall take place in the practice followed in Coimbatore, under which Ryots are permitted to hold a portion of their entire holding at a low rate, and also to take waste land for pasture at a low rate under which Ryots are

in occupation for whatever purpose, and this has been declared by Government to be the correct rule; but the proposal in Para 64 of their proceedings of 12th December 1857, to which they now also refer, intended apparently that one-fourth of a ryot's holding should be either free or held at one fourth assessment for pasture. This is the present practice in Coimbatore, and the acting Collr. in his letter now submitted considers it to be "very desirable" in that District. The reasons he gives, however, do not bear out this opinion; for his calculations as remarked by the Dr. X though given by him for an opposite purpose, go to show that the profits of grazing are in fact larger than those of agriculture.

Poolleay

permitted to hold a portion of their entire holding at a low rate, and also to take out and also to take Ewes purchased 5th Sept 55 rent land for pasture at a low rate.

X Para 12.

Salem

Para 55

Para 36

Fixed Poolleay

Vulari

6.— Poolleay in Salem consisted formerly of eight items, as noticed in the Board's Pro. of Dec. 12/57, but four of these items were abolished by the Govt. in their Pro. of March 27/58. The remaining four items then reserved for further information are the following:—

Tezaye Poolleay

1.— Land used for pasture alone and assessed for that purpose at the survey.—

Chountaye Poolleay

2.— Unirrigated land when taken up for pasture. On this one third of the fixed assessment is levied.—

3.— Land at ¼ of the fixed assessment when it forms an integral part of the ryot's entire holding, and provided it does not exceed ¼ of the land in occupation.—

The

Mundhody Poolery

Para: 50.

4. The rent of certain pingles on the Banks of the Cannery in the Dewkencottah Taluq.-

7. The first of these as noticed by the Board pays the full assessment fixed on it, and needs no remark. The next two pay a reduced assessment when occupied for pasture; the same under the provisions of the order referred to in the preceding paragraph, and will remain unchanged.

four. The fourth resembles in its nature the pingle rent in Gundasy, and may properly continue. Thus no change will be made in the existing pasture taxes in Salem.

In his letter now submitted by the Board the Coll.r deprecates a rule to levy full assessment on the 2nd and 3d items considering that it would be a hardship on the ryots. The Government do not see the force of this argument. In other Districts no such privilege is enjoyed, and apparently this is not so much a question of Revenue as of fairness between Ryots. The wealthier portion of the community take tracts of waste for pasturage, whilst their poorer brethren are obliged to be content with the wholly waste or inferior lands. The general rule throughout the country is that unoccupied waste is common to all the ryots for pasturage; and Govt. see no reason why this should not apply to Salem also. But any ryot choosing to appropriate such unoccupied land exclusively to himself may

lease

have it at the Farum assessment. Notwithstanding what the Collector says, Govt. cannot but think that the practice in question does keep land out of cultivation, for any ryot offering to cultivate land held as pasture by the wealthy ryots of the village would certainly be opposed by all their influence.—

8.— On the practice here reported as existing in both the Districts of Coimbatore and Salem, the Govt. have to observe that under the late order respecting waste, it cannot be maintained; neither does it seem to be in itself expedient or necessary. The right and

Order. Sept. 8/55.
No. 1026. Para. 14.

and just rule is that laid down for Guntoor, viz: that waste and unoccupied land shall be held to be common to all the ryots of the village for grazing purposes: but that land appropriated by a ryot or an association of ryots for any purpose, whether cultivation, pasturing, or any other, shall pay the regulated assessment. The Board will take the necessary measures for carrying this order into effect in Coimbatore and Salem, as well as in any other District in which the same practice of giving land for pasture on a reduced assessment may

~~may be found to exist.~~

8 The Government agree with the Board that no change is needed in the customs reported as existing in this District, which indeed does not properly come under the head of Pallery. The manure of land in Canara is so different from that in the Eastern Districts, that the same rules do not apply. the land called Kumaki appears to be a kind of necessary appendage to the warag or holding

Canara.

Pallery

9 In Malabar also no order is necessary. The only part of the District in which any thing approaching the Pallery is found, is a small part of the Shivi range belonging to Malabar. The whole is burgling, and no necessity appears for any change at present.

Malabar.—

11 Copies
To The Board of Revenue

F 3

Revenue 1860 Departt.
Pro: of Govt. 10th May
No. 701.

Pro: of the Madras Govt.
Dt 2d May 1860.
Pro: Board of Revenue dated
3d August 1860 No 2181

Passing orders on the
reports from the Collectors
of certain Districts on the
subject of Jungle rents
and Pullari Taxe.

15.9.0 Rs.

4-8-17
20-4-20.

No 28 at 32.

No 26 Pamphlet Rl Sep-Cy Sept.
Dt 19th April 1860 No 20