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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. ~~B.P. No.~~	788 (73-78)	Press ~~Mis.~~
Dated	16-5-1860	~~196~~ .

Not to be folded or roughly handled

M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 788

Press
~~Mis.~~

73-78.

Dated 16-5- 1869

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
for the month of May 1860.

No. 73. Memorandum by J. D. BOURDILLON, Esq., Secretary to Government, dated Coimbatore, 29th February 1860.

1. The question of Coffee Land Taxation in Wynaad is so important, that I beg to offer a few remarks upon it.

2. The plan of taxing the cultivation only appears to me open to very strong objection. It is not only different from the system long in operation in the case of coffee land on the Shervaroys and just now established for such land on the Nílgiris; but it seems to me to be the beginning of that very state of things which has been so much condemned in other districts, and which the efforts of the last five years have been directed against, and with very partial success. This system once established in Wynaad cannot be got rid of without an entire revolution of property, and the longer it goes on the greater the difficulty.

3. It is argued that the evils of constant interferences, which are so strongly felt in other localities, will not appear where Englishmen only are concerned. I cannot think so. In the first place, Englishmen are much more intolerant of inquisitorial interference than Natives; the majority of settlers in Wynaad are notoriously a rough set, and I believe the surveyors employed to ascertain every year the extent newly cultivated will have much difficulty in faithfully performing their duty.

4. Again, as to honesty and fair dealing on the part of the settlers, I do not think there would be so much difference between them and Natives as is assumed. There would probably—indeed, I may say certainly—be less direct bribery; but I believe there would be much absence of the least effort to assist and much tacit evasion and concealment. Further, a system seems to me necessarily bad, if avoidable, which thus throws temptation to falsehood and fraud on a body of men and so tends to lower their moral sense. Further, not a few of the planters will be Natives and to them at least the assumption of greater honesty will not apply; and then the honesty of the surveyors themselves—how is that to be secured but by high salaries?

5. It seems to me, indeed, that the plan will be, in working, both costly and troublesome. The estates are already about 80, I think, in number, and it is to be hoped will greatly increase. They may soon be 300, or 500, and each to be examined every year, in a wild and a difficult country, and with, I venture to think, no help, but much tacit opposition, on the part of the majority of the owners. Certainly, as it seems to me, there can be no security for the Revenue without a detailed survey-map of each estate, to be corrected every year; and what an amount of labor and expense that will entail!

6. And all this trouble, expense and demoralization of both classes—surveyors and planters—is worse than useless as it seems to me. It is to introduce a system of Revenue which has been tried and strongly condemned elsewhere, when a simple, easy and uninterfering system might be adopted just as readily.

7. One objection made to that system is that it would sacrifice Government Revenue. But, in the first place, the coffee cultivation will be far from comprising the entire holding of a planter; the pasture, it is expressly said, is not to be taxed; then there will be house and compound offices of various kinds, roads, hedges, fuel ground perhaps, and land occupied for other purposes. Not only all these will be deductions from the amount of acreable cultivation tax, but a litigious planter may give very much labor, trouble and annoyance to the surveyors to measure and deduct from all these items as often as he chooses to make any change. And not only this, but a planter may leave the surveyor entirely unaided to make his own surveys, and then, when the bill is sent to him, contest every item. The cost of all these operations and of the surveying establishments will also have to be deducted from the amount of the tax.

8. But, further, why should a tax on the entire holding be unduly low in the aggregate? If one rupee an acre seems too little, let it be one-and-a-half or even more; a liberal term, more liberal than is allowed on the Shervaroys, may be allowed for coming to the full rate, to give time for clearing and planting. There would be no difficulty in making such an adjustment; and any arrangement which is to terminate within a fixed time in a definite demand seems to me mostly better than the plan on which I am now remarking. Under such an arrangement as I now contemplate, there would be no examination of the land from the first, the amount payable each year would be known, and the bill would be sent in and no opening for questioning or cavilling would be given.

9. The foregoing relates mainly, of course, to new buildings. As respects those already existing, it would be proper to allow an option; but in their case, too, I think there should be a provision for coming to fixed payment on the holding within a certain time, longer or shorter.

10. Further, with regard to the large Native original proprietors. These seem to me to stand on a totally different footing from coffee estates, so that it by no means logically follows, as Mr. Ouchterlony tries to make out, that the same measure must be applied to both. The taxation of forest as forest is a distinct question; it may, or may not, be proper. But Native proprietors do certainly hold very extensive tracts from which they derive and expect no profit except *as forests*. On the other hand, when a man, Native or European, purchases forest or other land from an ancient proprietor, it is certainly for the purpose of planting, and so getting a much larger income. It is admitted that land so planted is properly taxable; and the only difference, in that respect, between taxing the cultivation only and taxing the entire holding on account of the cultivation, actual and prospective, is one of manner only.

11. One word on another point. In reply to the objections urged by Messrs. Lascelles and Barnes that, under the plan of taxing cultivation only, European speculators would buy up large tracts of forest and keep the land out of the hands of real planters for many years, the President said "So much the better," and that such transactions would advance the settlement of the country. This answer surprised me. Whenever I have heard the President speak of land-jobbing, it has been to condemn it; but, as it seems to me, the speculations referred to would be pure land-jobbing. This is just what Mr. Ouchterlony has done for years, and is doing. He has held 20,000 acres for ten or twelve years, and has only 900 planted. The remaining 19,000 acres of the finest coffee land in the country (so Dr. Cleghorn describes it) is kept in forest because he will not sell. He might get a large price for it; but he prefers to keep it as forest, not even that the price may rise still higher, but because he does not want to have competition for labor.

No. 74. MINUTE by the Honorable E. MALTBY.

On this subject I concur in the principles expressed by Mr. Bourdillon, where we have a clear field. That is to say, when the Government has waste land to dispose of for coffee planting, I would recommend the plan of taxing the whole area, and allowing a certain term for purposes of cultivation as on the Shervaroys. The assessment in this case must be low, and I question the power of increasing it, at least much, beyond the present rate of one rupee per acre, if it is wished to encourage European settlers.

But in Wynaad we have to deal with the taxation of estates which have been obtained from the Native proprietors by planters, and here a great difficulty occurs. My opinion is that these planters hold their land on the same terms as the original proprietor, and I believe that in Malabar a proprietor holds his forest in full proprietary right, leaving it uncultivated as long as he likes and only paying assessment for the cultivated portion of it. If this is so, I conceive that Government must treat the new purchaser in a similar manner. The transfer of land from one individual

to another does not alter, in my opinion, the tenure on which it is held with respect to the State. But if the Government thinks otherwise, they ought surely to give notice and only allow their orders to affect future purchasers. They could not now without injustice alter the status of those planters who purchased land from the original proprietors fully understanding that they would hold it on the old laws and system of the country. With these parties I see no course to pursue but to tax their cultivated lands only, unless they make terms with Government for an assessment on their whole estate. This they would often do; but in cases of refusal, they would, of course, have to pay a higher rate for the cultivated portion of their estates than if the whole area was brought under assessment.

I fully concur with Mr. Bourdillon's arguments against measuring and taxing the cultivated area whenever this can be avoided.

(Signed) E. MALTBY.

No. 75. MINUTE by the Honorable W. MOREHEAD.

I agree with Mr. Maltby in the remarks which he has made.

The difficulty, of course, consists in dealing with the lands belonging to old hereditary proprietors and those who hold lands purchased from them; we cannot, it appears to me, exact from them terms contrary to the terms on which their lands have always been enjoyed by them.

I observe that Mr. Newill in his letter of the 17th March has started in respect to the lands in question a new idea, *viz.*, that the tenure of these proprietary estates is quite distinct from that of Zamindaris in other parts of the country, and that they should be viewed in the light of inams granted by Government, and consequently that all portions of such estates as have been alienated, but not cultivated, would under the Inam Rules be liable to a small quit-rent. This view of Mr. Newill's is opposed to the general one that the province of Wynaad is generally a proprietory country. The titles under which the estates are held, I suppose, would set at rest the question as now mooted by Mr. Newill.

11th April 1860. (Signed) W. MOREHEAD.

No. 76. MINUTE by the Honorable the PRESIDENT.

While I admitted that, as a general rule, it is desirable that the land-tax should be assessed upon entire holdings, I argued in my minute upon Wynaad, dated 29th February last, that, *under the present circumstances of the district*, the actual cultivation was the only practicable basis of assessment. That is to say, that any other would have been so disadvantageous both to the majority of the holders and to the Government as to be virtually impracticable. Mr. Maltby has now strengthened the case by showing that, according to the Land-tenure of Malabar, of which Wynaad is part, any other mode of assessment would be unjust. This course of proceeding is also supported by the established practice. The only land-tax at present paid in Wynaad is on Native rice cultivation, and that is assessed, not upon entire holdings, but upon the area actually cultivated. Unnecessary refinements are greatly to be deprecated. In order that we may be understood and obeyed, there ought to be one rule for all—European and Native—for the present and for the future, for private and for Government land. The case is that of the establishment of a rate and mode of assessment for the first time on coffee cultivation in Wynaad. If we drop for the moment our respective theories (I hold, in common with Mr. Bourdillon, that the assessment of entire holdings is an important general principle), and consent to do for the present what is practicable, we shall arrive at a substantial result, and hereafter circumstances may become favorable for a nearer approximation to correct principles. I, therefore, propose that the land-tax on coffee estates in Wynaad be fixed at Rs. 2 an acre; to be levied on the cultivated area only and to take effect in the third year after the land has been broken up for cultivation.

GINDI PARK,
21*st April* 1860.

(Signed) C. E. TREVELYAN.

No. 77.

MINUTE by the Honorable E. MALTBY.

I am willing that the arrangement proposed by the President should be tried, but would suggest that, when a coffee planter wishes his estate to have a fixed assessment and offers equitable terms, this should be acceded to; the boundaries of the property being first marked out and mapped.

21*st April* 1860.

(Signed) E. MALTBY.

No. 78.

ORDER THEREON, 16th May 1860, No. 788.

In his Minute on Wynaad, dated February 29th, 1860, the President stated his opinion that the proper mode of taxing the coffee lands in that district would be to tax the cultivation only; that being, he considered, the only basis of settlement suited to the circumstances of Wynaad. He also expressed the opinion that two rupees an acre would be a just and moderate rate, the tax to take effect in the third year of the plant.

2. The subject has since been fully considered in Council, and the Government agree with the President. They are of opinion that to tax coffee estates in the lump, including uncultivated land, would be an infringement of the rights incident to the peculiar tenure of landed property prevailing in Wynaad.

3. If, however, a coffee planter should wish his estate to have a fixed lump assessment and should offer suitable terms, the Government will be prepared to give liberal consideration to such application.

4. The rate of tax will be two rupees an acre of land actually planted with coffee, and the tax will be imposed in the third year of the plant, the year of planting and the succeeding year being exempt from demand.

5. This tax will be first imposed in the Revenue year 1860-61, being Fasli 1270; it will be levied on all land on which the plants are more than two years old.

6. Land in a coffee estate planted with other crops than coffee will be assessed at the same rate as similar land in the taluk generally.

7. The Board will report to Government, after communication with the Collector, as to the means necessary for carrying this resolution into effect.

8. The Collector will be instructed to make this order known to all owners and occupiers of land in Wynaad.

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

Exd. A. Raitt.

Memorandum by J. D. Bourdillon Esqr. Secretary to Government dated 29th February 1860.

Wainád

The question of Coffee land taxation in Wynád is so important that I beg to offer a few remarks upon it.

2 The plan of taxing the cultivation only appears to me open to very strong objection. It is not only different from the system long in operation in the case of coffee land on the Shevaroys, and just now established for such land on the Nilgiris, but it seems to me to be the beginning of that very state of things which has been so much condemned in other Districts, and which the efforts of the last five years have been directed against, and with very partial success. This system once established in Wynád cannot be got rid of without an entire

revolution of property, and the longer it goes on the greater the difficulty.

3 It is argued that the evils of constant interference which are so strongly felt in other localities will not appear where Englishmen only are concerned. I cannot think so. In the first place Englishmen are much more intolerant of inquisitorial interference than Natives; the majority of settlers in Wynád are notoriously a rough set, and I believe the surveyors employed to ascertain every year the extent newly cultivated will have much difficulty in faithfully performing their duty.

4. Again as to honesty and fair dealing on the part of the settlers. I do not think there would be so much difference between them and natives as is assumed. There would probably, indeed I may say certainly, be less direct bribery; but I believe there would be much absence of the least effort to assist, and much tacit evasion and

concealment

concealment. Further a system seems to me necessarily bad, if avoidable, which thus throws temptation to falsehood and fraud on a body of men, and so tends to lower their moral sense. Further, not a few of the planters will be natives; and to them at least the assumption of greater honesty will not apply - and then the honesty of the Surveyors themselves, how is that to be secured but by high salaries.

5. It seems to me indeed that the plan will be, in working, both costly and troublesome. The Estates are already about 80, I think, in number, and it is to be hoped will greatly increase. They may soon be 300 or 500. and each is to be examined, every year, in a wild and difficult country, and with, I venture to think, no help but much tacit opposition, on the part of the majority of the owners. Certainly, as it seems to me, there can be no security for the

Revenue

Province without a detailed survey map of each estate, to be corrected every year, and what an amount of labour and expense that will entail.

6 And all this trouble, expense, and demoralization of both classes, surveyors and planters, is worse than useless as it seems to me. It is to introduce a system of revenue which has been tried and strongly condemned elsewhere, when a simple, easy, and uninterfering system might be adopted just as readily.

7 One objection made to that system is that it would sacrifice Government Revenue. But in the first place, the Coffee cultivation will be far from comprizing the entire holding of a Planter; the pasture, it is expressly said, is not to be taxed; then there will be house and compound, offices of various kinds, roads, hedges, fuel ground perhaps, and land occupied for other purposes. Not only all these will be deductions from the

amount

amount of the acreable cultivation tax, but a litigious planter may give very much labour, trouble, and annoyance, to the Surveyors to measure and deduct for all these items, as often as he chooses to make any change. And not only this, but a planter may leave the Surveyor entirely unaided to make his own surveys, and then when the bill is sent to him, contest every item. The cost of all these operations and of the surveying Establishments will also have to be deducted from the amount of the tax.

8 But, further, why should a tax on the entire holding be unduly low in the aggregate. If one Rupee an acre seems too little, let it be 1½ or even more; a liberal term, more liberal than is allowed on the Shevaroys, may be allowed for coming to the full rate, to give time for clearing and planting. There would be no difficulty in making such an adjustment; and any arrangement

which is to terminate within a fixed time in a definite demand seems to me vastly better than the plan on which I am now remarking. Under such an arrangement as I now contemplate there would be no examination of the land from the first: the amount payable each year would be known, and the bills would be sent in, and no opening for questioning or cavilling would be given.

9 The foregoing relates mainly of course to new holdings. As respects those already existing, it would be proper to allow an option; but in their case too, I think there should be a provision for coming to fixed payment on the holding within a certain time longer or shorter.

10 Further, with regard to the large native original properties. These seem to me to stand on a totally different footing from Coffee Estates; so that it by no means logically follows, as Mr Ouchterlony tries to make out, that the same measure

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must be applied to both. The taxation of forest as forest is a distinct question it may or may not be proper. But Native proprietors do certainly hold very extensive tracts from which they derive and expect no profit except as forests. On the other hand, when a man, native or European, purchases forest or other land from an ancient proprietor, it is certainly for the purpose of planting, and so getting a much larger income. It is admitted that land so planted is properly taxable; and the only difference in that respect, between taxing the cultivation only and taxing the entire holding on account of the cultivation actual and prospective, is one of manner only.

11 One word on another point. In reply to the objections urged by Messrs Lascelles & Barnes that under the plan of taxing cultivation only, European speculators would buy up large tracts of forest,

and keep the land out of the hands of real planters for many years, the President said "so much the better" and that such transactions would advance the settlement of the Country. This answer surprised me. Whenever I have heard the President speak of land jobbing it has been to condemn it; but as it seems to me, the speculations referred to would be pure land jobbing. This is just what Mr Ouchterlony has done for years and is doing. He has held 20,000 acres for ten or 12 years, and has only 900 planted. The remaining 19,000 acres of the finest Coffee land in the country (as Dr. Cleghorn describes it) is kept in forest because he will not sell. He might get a large price for it; but he prefers to keep it as forest, not even that the price may rise still higher, but because he does not want to have competition for labour.

Coimbatore
Feby 29/60.

Memo.

On this subject I concur in the principles expressed by Mr. Bourdillon, where we have a clear field – That is to say, when the Govt has waste land to dispose of for coffee planters, I would recommend the plan of taxing the whole area & allowing a certain term for purposes of cultivation as on the Shervaroys – The assessment in this case must be low and I question the power of increasing it, at least much, beyond the present rate of one rupee per acre, if it is wished to encourage European Settlers –

– But in Wainaad we have to deal with the taxation of Estates which have been obtained from the native proprietors by planters, & here a great difficulty occurs – My opinion is that those planters hold their land on the same terms as the original proprietor – and I believe that in Malabar a proprietor holds his Forest ~~lands~~ ~~in other lands~~, in full proprietary right, leaving it uncultivated as long as he likes & only paying assessment for the cultivated portion of it. If this is so, I conceive that Govt. must treat the new purchaser in a similar manner – The transfer of the land from one individual to another does not alter in my opinion the tenure on which it is held with respect to the State. – But if the Govt. think otherwise they ought surely to give notice, & only allow their orders to affect future purchasers. – They could not now without injustice alter the status of those planters, who purchased land from the original proprietors fully understanding that they would hold it on the old laws & system of the country

With these parties I see no course to pursue but to tax their cultivated lands only, unless they make terms with Govt. for an assessment on their whole Estate. - This they would often do, but in case of refusal they would of course have to pay ~~more~~ a higher rate for the cultivated portion of their estates than if the whole area was brought under assessment. - I fully concur with Mr. Bourdillon's argument against measuring & taxing the cultivated area whenever this can be avoided.

E Maltby

I agree with Mr Maltby in the remarks which he has made.

The difficulty of course consists in dealing with the lands belonging to the hereditary proprietors and those who hold lands purchased from them - we cannot it appears to me exact from them terms contrary to ~~which~~ the terms on which their lands have always been enjoyed by them -

I observe that Mr Hewitt in his letter of the 17th March has started in respect to the lands in question a new idea - by which the tenure of these proprietary ~~lands~~ estates is quite distinct from that of Zemindaris in other parts of the country, & that they should be viewed in the light of Inams granted by Government - & consequently that all portions of such estates as have been alienated, but not cultivated, would under the Inam rules be liable to & made quit rent - This view of Mr Hewitt's is opposed to the general one that ~~as~~ the province of Wynaad is generally a proprietary country - The titles under which the estates are held, I suppose would set ~~[illegible]~~ at rest the question as now mooted by Mr Hewitt.

Zamindaris

W Morehead

16th

I willingly accept Mr Maltby's definition of the respe of the Wainad planters. They hold on the same terms as the old proprietors from whom they have purchased; but those proprietors also are liable to pay rent on cultivated land. I claim no more from the planters; but I hold that as matter of convenience it is very greatly better to levy the tax in the form of a light ~~[illegible]~~ cess on the entire holding, than of the ~~cultivated~~ a heavier one on the cultivated part only.

2. In the practical measures which he advocates too, I do not see that Mr Maltby differs materially from me. He would not tax the uncultivated part of existing planting properties; I expressly proposed that the holders of such estates should be allowed to choose which system to adhere to.

3. He says again that the plan of taxing the entire holding should be (compulsorily) applicable only to future purchasers: that is precisely what I advocate.

However Mr Maltby's

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theory that the Wainad antient estates are of the nature of Ina

to be wholly untenable

April 14

While I admitted that, as a general rule, it is desirable that the Land Tax should be assessed upon entire holdings, I argued in my Minute upon Wainád dated the 29th February last, that under the present circumstances of the District, the actual cultivation was the only practicable basis of assessment. ~~Mr Maltby has~~ That is to say, ~~strengthened the~~ that any other would have been so disadvantageous both to the majority of the Holders and to the Government as to be virtually impracticable. Mr Maltby has now strengthened the case by showing that, according to the land-tenure of Malabar, of whi Wainád is part, any other mode of assessment would be unjust. This course of proceeding is also supported by the established practice. The only land tax at present paid in Wainad is on Native Rice cultivation, and that is assessed not upon entire holdings, but upon the area actually cultivated.

Unnecessary refinements are greatly to be deprecated. In order that we may be understood and obeyed, there ought to be one rule for all, European and Native; for the present and for the future; for private and for Government Land. The case is that of the establishment of a rate and mode of assessment for the first time on Coffee cultivation in Wainad. If we drop for the moment our respective theories (I hold in common with Mr Bourdillon, that the assessment of entire holdings is an important general principle) and consent to do for the present what is practicable, we shall arrive at a substantial result, and hereafter circumstances may become favourable for a nearer approximation to correct principle.

I therefore, propose that the Land Tax on Coffee Estates in Wainad be fixed at two Rupees an acre, to be levied on the cultivated area only, and to take effect in the third year after the land has been broken up for cultivation.

Guindi Park

21 April 1856

I am willing that the arrangement proposed by the President should be tried - but would suggest that where a coffee Planter wishes his estate to have a fixed assessment, & offers equitable terms, this should be acceded to - the boundaries of the property being first marked out & mapped. -

21 April WM

[illegible] 77

No. 844

Minute by the Hon: the President 27/6/84

Dated }
Received } apl. 1860.

Proposes that the land tax on Coffee estates in Wynaad be fixed at 2 Rs an acre, to be levied on the cultivated area only, and to take effect in the 3rd year after the land has been broken up for cultivation.

No. 845

Minute by the Hon: Mr. Maltby

Dated }
Received } apl. 1860.

States that the arrangement proposed by the President should be tried and suggests that when a coffee planter wishes his estate to have a fixed assessment and offers reasonable terms it should be acceded to.

[illegible] No. 74 at 77.

Revenue 1860 O/No.
Pro: of Govt 21st May
No. 842

Minute by the Hon: Mr. E. Maltby

Dated }
Received } apl. 1860

Recording his views on the subject of the Coffee land taxation in Wynaad

No. 843

Minute by the Hon: Mr. Morehead

Dated }
Received } apl. 1860

Agrees with Mr. Maltby in his views on the above subject

Pro of the Bd. of Revd. 3 February /62 C. No. 393.

No. 788. 16th May

Revenue Dept

No. 788

Proceedings of the Madras Government
Under date the 16th May 1860

Read the following papers.

ems ~~from~~ by the Secretary to Govt.
Regarding the taxation
Coffee land in Wynaad -
(Here enter 29th February 1860)

inute by the Honble Mr. Malt by
(Here enter — April 1860)

by the Honble Mr. Morehead
(Here enter — 17th April 1860)

by the Honble the President
(Here enter — 21 April 1860)

by the Honble Mr. Maltby
(Here enter — 21 April 1860)

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2 The subject has since been fully considered in Council, and the Govt. agree with the President. They are of opinion that to tax Coffee estates in the lump, including uncultivated land, would be an infringement of the rights

incident

incident to the peculiar tenure of landed property prevailing in Wainád.

3 If however, a Coffee planter should wish his estate to have a fixed lump assessment, and should offer suitable terms, the Government will be prepared to give liberal consideration to such application.

4 The rate of tax will be two rupees an acre of land actually planted with coffee; and the tax will be imposed in the third year of the plant, the year of planting and the succeeding year being exempt from demand.

5 This tax will be first imposed in the Revenue year 1860/61.

Signed

28/3/16 7-8-16

being Fasli 1270; it will be levied on all land on which the plants are more than two years old.

6 Land in a Coffee Estate planted with other crops than Coffee, will be assessed at the same rate as similar land in the Taluq generally.

7 The Board will report to Government after communication with the Collector, as to the means necessary for carrying the Resolution into effect.

8 The Collector will be instructed to make the order known to all owners and occupiers of land in Wainad.

11 Copies to
Bo. of Rev
Director
Rev. Dept. No 17
Settlement

141

Memorandum by J. D. Bourdillon Esquire
Secretary to Government, dated Coimbatore
29th February 1860.

No. 73. 1. The question of Coffee Land Taxation in Wainad is so important that I beg to offer a few remarks upon it

2. The plan of taxing the cultivation only appears to me open to very strong objection. It is not only different from the system long in operation in the case of Coffee Land on the Shevaroys and just now established for such land on the Nilgiris; but it seems to me to be the very beginning of that very state of things which has been so much condemned in other districts, and which the efforts of the last five years have been directed against; and with very partial success. This system once established in Wynaad cannot be got rid of without an entire revolution of property, and the longer it goes on the greater the difficulty

3. It is argued that the evils of constant interferences which are so strongly felt in other localities, will not appear where Englishmen only are concerned. I cannot think so. In the first place Englishmen are much more intolerant of inquisitorial .. interference than Natives; the majority of Settlers in Wynaad are notoriously a rough set. And I believe the Surveyors employed to ascertain every year the extent newly cultivated will have much difficulty in faithfully performing their duty.

4. Again as to honesty and fair dealing on the part of the Settlers. I do not think ~~in~~ there would be so much difference between them and Natives as is assumed. There would probably, indeed I may say certainly, be less direct bribery; but I believe there would be much absence of the least effort to assist; and much tacit evasion and concealment.

Further, a system seems to me to be necessarily bad, if avoidable, which thus throws temptation to falsehood and fraud on a body of men and so tends to lower their moral sense. Further, not a few of the Planters will be natives and to them at least the assumption of greater honesty will not apply; and then the honesty of the Surveyors themselves — how is that to be secured, but by high salaries.

5. It seems to me indeed that the plan will be, in working, both costly and troublesome. The Estates are already about 80, I think, in number, and it is to be hoped will greatly increase. They may soon be 300, or 500, and each to be examined, every year, in a wild and a difficult country, and with, I ventur to think, no help but much tacit oppositio on the part of the majority of the owners.

Certainly, as it seems to me, there can be no security for the Revenue without a detailed Survey map of each Estate, to be corrected every year. And what an amount of labour and expense that will entail.

6. And all this trouble, and expense and demoralization of both classes, Surveyors and planters, is worse than useless as it seems to me. It is to introduce a System of Revenue which has been tried and strongly condemned elsewhere, when a simple, easy and uninterfering system might be adopted just as readily.

7. One objection made to that system is that it would sacrifice Government Revenue. But, in the first place, the Coffee cultivation will be far from comprising the entire holding of a Planter, the

pature, it is expressly said, is not to be taxed; then there will be house and Compound offices of various kinds, roads hedges, fuel ground perhaps, and land occupied for other purposes. Not only all these will be deductions from the amount of acreable cultivation tax, but a litigious Planter may give very much labour, trouble, and annoyance, to the Surveyors to measure and deduct from all these items as often as he chooses to make any change. And not only this, but a Planter may leave the Surveyors entirely unaided to make his own surveys and then when the bill is sent to him, contest every item. The cost of all these operations and of the Surveying Establishments will also have to be deducted from the amount of the Tax

8. But, further, why should a tax on the entire holding be unduly low in the aggregate?

If one rupee an acre seems too little, let it be one and a half and even more; a liberal term, more liberal than is allowed on the Shevaroys, may be allowed for coming to the full rate; to give time for clearing and planting. There would be no difficulty in making such an adjustment; and any arrangement which is to terminate within a fixed time in a definite demand seems to me vastly better than the plan on which I am now remarking. Under such an arrangement as I now contemplate there would be no examination of the land from the first; the amount payable each year would be known, and the bill would be sent in and no opening for questioning or cavilling would be given.

9. The

9. The foregoing relates mainly of course to new buildings. As respects those already existing, it would be proper to allow an option; but in their case too, I think there should be ~~af~~ a provision for coming to fixed payment on the holding within a certain time longer or shorter.

10. Further, with regard to the large Native original proprietors. There seem to me to stand on a totally different footing from Coffee Estates; so that it by no means logically follows as Mr. Auchterlony tries to make out, that the same measure must ~~must~~ be applied to both. The taxation of forest as forest is a distinct question: it may or may not be proper. But native proprietors do certainly hold very extensive tracts from which they derive and expect

no profit except as *Forests*. On the other hand when a man Native or European, purchases forest or other land from an Ancient proprietor, it is certainly for the purpose of planting, and so getting a much larger income. It is admitted that land so planted is properly taxable; and the only difference, in that respect, between taxing the cultivation only and taxing the entire holding on account of the cultivation, actual and prospective, is one of manner only.

11. One word on another point. In reply to the objections urged by Messers. Lascelles and Barnes that under the plan of taxing cultivation only, European speculators would buy up large tracts of forest and keep the land ~~of~~ out of the hands of rea planters for many years, the Presi

Said

Said "so much the better," and that such transactions would advance the settlement of the country. This answer surprised me. Whenever I have heard the President speak of land jobbing it has been to condemn it; but, as it seems to me the Speculations referred to would be pure land jobbing. This is just what Mr. Ouchterlony has done for years, and is doing. He has held 20,000 acres for ten or twelve years, and has only 900 planted. The remaining 19.000 acres of the finest Coffee Land in the country (so Dr. Cleghorn describes it) is kept in forest because he will not sell. He might get a large price for it; but he prefers to keep it as forest, not even that the price may rise still higher but because he does not want to have Competition for labour.

—— . . ——

No. 74. Minute by the Honourable E. Maltby.

On this subject I concur in the principles expressed by Mr. Bourdillon, where we have a clear field. That is to say, when the Government has waste land to dispose of for Coffee planting, I would recommend the plan of taxing the whole area, and allowing a certain term for purposes of Cultivation as on the Shevaroys. The Assessment in this case must be low and I question the power of increasing it, at least much, beyond the present rate of One Rupee per acre, if it is wished to encourage European Settlers.

But in Wainad we have to deal with the Jarations of Estates which have been obtained from the Native proprietors by Planters and here a great difficulty occurs. My opinion is that these Planters hold their lands on the same terms as the original proprietor — and I believe that in Malabar a proprietor holds his forest in full proprietary right leaving it uncultivated as long as he likes and only paying assessment for the Cultivated portion of it. If this is so, I conceive that Government must treat the new-purchaser in a similar manner. The transfer of land from one individual to another does not alter, in my opinion the tenure on which it is held with respect to the State. But if the Government thinks otherwise they ought surely to give notice and only allow their orders to affect future purchasers. They could not now without injustice alter the status of those Planters, who purchased land from the original Proprietors fully understanding that they would hold it on the old laws and system of the Country. With these parties I see no course to pursue but to tax their cultivate lands only unless they make terms with Government for an Assessment on their whole Estate. This they would often do, but in cases of refusal they would of course have to pay a higher rate for the cultivated portion of their Estates, than if the whole area was brought under Assessment.

I fully concur with Mr. Bourdillon's arguments against measuring and taxing the cultivated area whenever this can be avoided.

(Sgd) E. Maltby

No. 75. Minute

No. 75. Minute by the Honble W. Morehead.

I agree with Mr. Maltby in the remarks which he has made.

The difficulty of course consists in dealing with the lands belonging to old hereditary proprietors and those who hold lands purchased from them; we cannot, it appears to me exact from them terms contrary to the terms on which their lands have always been enjoyed by them.

I observe that Mr. Newill in his letter of the 17th March, has started in respect to the lands in question a new idea viz that the tenure of these proprietary Estates is quite distinct from that of Zamindaris in other parts of the country, and that they should be viewed in the light of Inams granted by Government and consequently that all portions of such

Estates as have been alienated, but not cultivated, would under the Inam Rules be liable to a small Quitrent. This view of Mr. Newill's is opposed to the General one that the province of Wynad is generally a proprietary Country. The Titles under which the Estates are held, I suppose, would set at rest the Question as now mooted by Mr. Newill.

11th April 1860.

(Sigd) W. Morehead.

No. 76. Minute by the Honble the President.

While I admitted that, as a general rule, it is desirable that the Land Tax should be assessed upon entire holdings, I argued in my Minute upon Wainad dated 29th February last, that, under the present circumstances of the district, the actual cultivation was the only practicable basis of assessment. That is to say, that any other

other would have been so disadvantageous both to the Majority of the holders and to the Government as to be virtually impracticable. Mr. Maltby has now strengthened the case by showing that, according to the Land Tenure of Malabar of which Wainaud is part, any other ~~no~~ mode of assessment would be unjust. This course of proceeding is also supported by the Established practice. The only Land Tax at present paid in Wainaud is on Native rice cultivation, and that is assessed, not upon entire holdings, but upon the area actually cultivated.

Unnecessary refinements are greatly to be deprecated. In order that we may be understood and obeyed, there ought to be one rule for all, European and Native, for the present and for the future, for private and for Government Land. The case is that of the establishment of a rate and mode of assessment for the first time on Coffee Cultivation in Wainad. If we drop for the moment our respective theories (I hold, in common with Mr. Bourdillon, that the assessment of entire holdings is an important general principle), and consent to do for the present what is practicable, we shall arrive at a substantial result, and hereafter circumstances may become favorable for a nearer approximation to correct principles. I, therefore, propose that the Land Tax on

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Case

on Coffee Estates in Wainad be fixed at Rs 2 an acre; to be levied on the cultivated area only, and to take effect in the third year after the land has been broken up for cultivation.

Guindi Park
21st April 1870 } (Signed) C. E. Trevelyan

No. 77

Minute by the Honble E. Maltby.

I am willing that the arrangement proposed by the President should be tried, but would suggest that when a Coffee Planter wishes his Estate to have a fixed assessment and offers equitable terms, this should be acceded to; the boundaries of the property being first marked out and mapped.

21st April 1860. (Sd) E. Maltby

No. 78

ought to be one

concerned have been regularly appointed to Office by Government."

I would respectfully submit that this order is opposed to the spirit of that of the Madras Government 29th June 1844 No. 568 as entered in Civil Auditor's Manual Chapter II Para 87, which specifies that no distinction is made between an Officer designated as Officiating and one in charge only of an appointment not his own.

This order, I believe, entitles me to deputation allowance. I was in charge of the Sub Collectorate and performed the entire duties of that division, and I would further submit that the expression "in charge of" used in the order above quoted, is never applied to an Officer deputed by Government to occupy another appointment, the expression then used being invariably "Officiating" or "Acting".

Claims such as mine have previously been passed by the Civil Auditor, under precisely similar circumstances within my own knowledge both in this District and in the neighbouring

one of Salem. And in one case I may remark that this claim, although not preferred for more than a year afterwards through the Officer's ignorance of the rule above quoted, was passed by the Civil Auditor without demur.

I once more request that you will submit this letter with any remarks you may be kind enough to add to it.

I have &c.

(Signed) F. C. Carr

Hd Asst Collr in Charge

Sub Division

(True Copy)

C. B. Thomas

Collector.

Ex 2/7/46 Clerk

Sub Collector's Office
Parindooray 23rd March 1860.

From

F. C. Carr Esqre
Head Asst Collector in charge of the
Sub Division Coimbatore

To

C. B. Thomas Esqre
Collector of Coimbatore

Sir

dated Parindooray 23rd March 1860

I have the honor to request that you will submit the following case for the consideration of His Excellency the Governor in Council.

On the 3rd November when Mr. Roberts left the District, I, by your orders dated Novr. 1st, assumed charge of the Sub Collector's Office, which I held until my departure to Salem and have subsequently resumed. After the expiration of 60 days, I sent in an abstract for deputation allowance for one month for 1/5 of the Sub Collector's salary: (no deputation allowance being claimable for the 1st Month under para 88 Chapter† II.) This was returned to me unaudited with an order dated 13th February 1860 No 225, stating that the "Governor in Council observes that claims to deputation allowance are admissable only when the Officers

† Civil auditor's Manual

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In a letter from the
Collector of Coimbatore
dated 13th April 1860 No 11

From
The Head Asst Collr
in charge of the
Sub Division
Coimbatore.

To,
The Collector
of Coimbatore.
R 787/60.

Requests that his claims for deputation allowance may be submitted for the consideration of His Excellency the Governor in Council.

1-2
20.5.60

R-20 May 1860

11 May 60
No 755

No 1-2

Bill for the Deputation allowance.

I have the honor to be
Sir
Your most Obedt. Servt.

Coimbatore
Collr's Office
Ootacammund
13th April 1800

C. B. Tennant
Collector

To
The Chief Secretary
to Government
Fort St George.

Exd
J H Cooke

No. 11

Coimbatore Collector's Office
Ootacamund 13th April 1860.

From
C. B. Thomas Esqre.
Collector of Coimbatore

To
J. Pycroft Esqre.
Chief Secretary to Government
Fort St. George.

dated Ootacamund 13th April 1860, No 11

Sir,

1. I have the honor to submit copy of letter from my Head Assistant Mr. Carr dated 23d Ultimo, claiming Deputation allowance for the period he was in charge of the Sub Collectorate and performed the duties of that Division minus the first month.

2. Agreeably to the orders and Rules quoted by Mr. Carr, his claim for Deputation allowance appear well grounded. but I am not aware why it was disallowed. I would request the Government, after the explanation given by Mr. Carr, be pleased to take his case into favorable consideration & authorize the Civil Auditor to pass his

No. 78.

Order thereon 16th May 1860. No. 788.

1. In his Minute on Wainaud, dated February 29th 1860. the President stated his opinion that the proper mode of Taxing the Coffee Lands in that district would be to tax the cultivation only; that being, he considered, the only basis of settlement suited to the Circumstances of Wainaud. He also expressed the opinion that Two Rupees an acre would be a just and moderate rate, the tax to take effect in the third year of the plant.

2. The subject has since been fully considered in Council and the Government agree with the President. They are of opinion that to tax Coffee Estates in the lump, including uncultivated land would be an infringement of the rights incident

to the peculiar tenure of Landed property prevailing in Wainaud.

3. If, however, a Coffee planter should wish his Estate to have a fixed lump assessment and should offer suitable terms, the Government will be prepared to give liberal consideration to such application.

4. The rate of tax will be Two Rupees an acre of land actually planted with Coffee; and the Tax will be imposed in the third year of the plant, the year of planting and the succeeding year being exempt from demand.

5. This Tax will be first imposed in the Revenue year 1860-1 being Fasli 1270; it will be levied on all land on which the plants are more than two years old.

6. Land in a Coffee Estate planted with other crops than Coffee, will be assessed at the same rate as similar land in the Taluk generally.

7. The Board will report to Government after communication with the Collector, as to the means necessary for carrying this resolution into effect.

8. The Collector will be instructed to make this order known to all owners and occupiers of land in Wainad.

(Sigd) J. D. Bourdillon
Secretary to Government.

29-7-16
16-8-16
21-12-17

1860.

Government of Madras.
Revenue department

Rev. Dept.

G.O. 16th May 1860 No. 788

Subject.

Determining the rate of tax on Coffee Cultivation in Wynaand ~~the~~ at Rs. 2. an acre and ruling that such tax will be imposed on the 3rd year of the planting; Land and planted with other crops intended for Coffee cultivation being taxed at the same rate as similar land in [illegible]