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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1909 Press / ~~Mis.~~

35 - 36

Dated 2 - 10 - 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 2nd October 1861.

No. 35. Read the following letter from H. NEWILL, Esq., Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Ootacamund, 23rd September 1861, No. 1,439:—

SIR,

1. In my letter of the 21st instant, No. 1,434, responding to a call for certain information regarding Survey and Settlement operations in Wainád, I suggested certain modifications in the mode of procedure. In connection with this subject may be suitably considered the mode in which the assessment is to be fixed on paddy and dry cultivation other than that of coffee, which has already been disposed of by Government.

Proceedings 16th May 1860, No. 788.

2. The assessment of paddy and dry grain lands in Wainád, from the character of the Province, must be arrived at in reference to general circumstances as well as the intrinsic value of the soil, and in the same way as the tax on coffee and the assessment generally on other hill tracts.

3. The approximate area of paddy lands under cultivation and the assessment on them is as follows:—

	Acres.	RS.
Proprietary lands.....	12,417	28,399
Escheated do.....		1,900
Proprietary fee in do.....		941
	12,417	31,240

Amshams.	Assessment. RS.	A.	P.	Proprietor's fee. RS.	A.	P.
Putádi.....	2	14	0	0	12	9
Kúpatod.....	2	14	0	0	12	9
Elórnád.....	2	9	7	0	12	9
Nalúrnaad.....	2	9	7	0	12	9
Toodurnaad.....	2	7	1	0	15	8
Peria.....	2	7	1	0	15	8
Edavaká.....	2	7	1	0	15	8
Kurumbóla.....	2	9	7	0	0	0
Porunnanur.....	2	7	1	0	12	9
Edanadassur.....	2	9	7	0	12	9
Vaitivi.....	2	9	7	0	12	9
Gunapatawattom...	2	14	0	0	12	9
Mapaynad.....	2	3	2	0	12	9
Munnad.....	1	9	5	0	12	9
Chevangod.....	1	9	5	0	12	9
Nambalakod.....	1	3	7	0	6	0
Total.....	37	15	10	11	11	3
Average.....	2	6	0	0	13	4

The average rates of assessment and jenmi fee are shown in the margin, for the several Amshams. The area is not reliable, and will probably be found greater than is shown in the returns. The present average rate is Rupees 2-6-0 per acre, but the increase of area will reduce this average.

4. It is on no account desirable to increase the present assessment. The production of grain needs every encouragement, as all available labor is drawn to the more productive coffee cultivation, and under a light assessment, paddy cultivation has small attraction compared with coffee, while the consumption has now to be supplied in no small measure from the low country. The population too is quite insufficient for any considerable portion of the available paddy lands, and the climate and other disadvantages of Wainád are drawbacks to persons coming up from the low country for the ordinary cultivation of paddy.

5. Another circumstance for consideration also, is that there are literally no irrigation works kept up by Government, and no outlay for this cultivation as elsewhere, the whole being raised in the flats or swamps without any artificial means.

6. After investigation and consultation with the Collector (whose communication on the subject is appended), I consider that a Government tax of Rupees 2 an acre will be a fair and suitable general rate under the circumstances of the Province. This will scarcely involve a loss of present revenue when the correct areas are ascertained and brought to account, and a higher general rate could not be fixed, it is feared, without disadvantage to the general interests of Wainád.

Dated 13th September 1861, No. 2,587, (in original to be returned).

7. There would also be an inconsistency in raising the tax on paddy lands above that on the more productive coffee cultivation, particularly as Government has no expense in the former any more than in the latter case.

8. In addition to this Rupees 2 an acre, there is still the jenmi fee which averages about Annas 13-4 per acre, making the whole charge on the cultivation nearly Rupees 3.

9. The waste paddy lands are estimated at about 42,000 acres, or between three or four times the extent of present cultivation, so that with suitable encouragement, there is ample field for the increase of this item of revenue.

10. The same arguments as above stated in paragraph 4, apply to the tax to be fixed on dry grains, which certainly will not bear the same assessment as coffee. The far superior profit of the latter is a great drawback to the production of dry grain, though the latter is greatly needed for consumption on the spot. One Rupee an acre has been fixed as the general rate of assessment on hill tracts, but among other considerations in Wainád there is the jenmi fee also to be paid in addition to the Government tax. The Collector states that he has recently proposed 8 Annas an acre for dry cultivation in other parts of Malabar, and considers Wainád should not be rated higher with the disadvantages it possesses.

Paragraph 6.

11. Under all circumstances an assessment of 8 Annas an acre on dry grains seems fair and as much as can be levied without a check to this cultivation.

12. At present there is great uncertainty and confusion in all accounts of assessment in Wainád, the Menon entering both the land and assessment pretty much at his discretion, and the constant changes of occupation forbid any check. As these changes will still continue, there would be a wide door for fraud and irregularity if the rate of assessment were variable on different lands. This is a strong argument for universal rates, and applies to the dry as well as paddy lands, while the differences in the soil are not such as to create difficulties in applying the general rates now proposed.

13. The land tax of Wainád will thus resolve itself under the following heads :—

Government tax on paddy flats, 2 Rupees per acre on cultivation only.
Do. Coffee lands, 2 Rupees on cultivation from the 3rd year.
Do. Dry grain cultivation, 8 Annas on cultivation.
Jenmi fee on all Government lands levied in addition to the assessment. } 8 Annas on the whole holding.

14. If the measure proposed in my letter above referred to, dated 21st instant, No. 1,434, is approved of, for the determination of the areas of cultivation, a decision on the above points will enable the assessment to be carried out on the several descriptions of lands in Wainád at an early period.

15. The Collector, as will be seen from his letter appended, dwells upon the necessity of "a low but equitable rate of assessment as necessary to secure an extended cultivation, an "increase of revenue, and a contented and easily managed people." He adds, "by a low and "uniform rate of assessment, the facilities of administration are increased, and the door to "fraud closed."

From P. GRANT, Esq., Collector of Malabar, to H. NEWILL, Esq., Director of Revenue Settlement, Ootacamund, dated Calicut, 13th September 1861, No. 2,587 :—

SIR,

1. I have received your letter of the 2nd instant, No. 1,357.

2. Your first question is, how far will the delineation of Estates as defined in Sir Charles Trevelyan's Minute and the Government Order, dated 16th May 1860, No. 789, assist the Collector in imposing the assessment on the cultivated portions of Estates according to the decision arrived at in the order of the same date, No. 788.

3. The Survey being for the delineation of Estates, appears to me to be almost useless as a revenue Survey, for the purpose of assessing the cultivated acreage of those Estates. It will be of little benefit to a Collector of Revenue to know that so and so has 1,000 acres of land, if he cannot say how many of them come under the respective heads. Wet, dry, coffee and waste, and what the extent of cultivation under each head is, for the owner of the land has only to repudiate the correctness of the Collector's demand for tax to entail a measurement of the land, as the Collector would not venture, except at the risk of being cast in a Civil action, to attach property for arrears which it might afterwards turn out were not justly due. The Survey

Proceedings of the Madras Government, Revenue Department, 2nd October 1861.

accounts should be such that the Collector is at once enabled to verify the state of cultivation by a reference to them.

4. Regarding the amount to be paid in redemption of the jemni fee, or rent on Government lands, it has been laid down in paragraph 6 of the Order of Government, Revenue Department, dated 18th September 1860, No. 1,634, that the jemni fee shall be 8 Annas an acre, in paragraph 7 that it shall be levied on the whole holding, and in paragraph 8 that it shall be redeemed at 20 years purchase. In paragraph 9 of the above order, the order (avowedly a temporary one) of Government, dated 28th September 1859, allowing the sale of lands in Wainád at the upset price of Rupees 20 an acre, is cancelled.

Paragraph 2 of Mr. Newill's letter.

5. A Coffee Planter, therefore, holding Government land, has to pay an annual tax of Rupees 2 per acre in addition to a rent or jemni fee of 8 Annas per acre for the same period, in fact he has to pay Rupees 2-8 per acre, and if he wishes to redeem the same he can do so at 20 years purchase, which comes to Rupees 50 per acre.

6. With reference to the tax to be levied on lands in Wainád, cultivated with dry grain, I am of opinion that 8 Annas is the highest and only rate that should be imposed, this is the rate I have lately recommended for adoption on all the hill cultivation in lower Malabar. The rate you mention, viz., Rupee 1 per acre, as that generally imposed in all the hill tracts, is in my opinion too high, for it must not be forgotten that Malabar is a proprietory Province, and that all the tenants consequently have to pay both rent and tax to the proprietor and Government respectively. I need not waste time in pointing out the desirability of doing every thing we can to foster an independent proprietory (due regard of course being had to the interests of Government) and the turning point in the whole question is the amount of land tax. A low, but equitable rate of assessment, will ensure an extended cultivation, an increase of revenue, and a contented and easily managed people.

Dry Grain.

7. Now suppose an acre of cholum or other dry grain is valued at Rupees 6, which is above the average, after the deduction of the expenses of cultivation, the rent, and revenue, there will be left about Rupees 2 as the net profit of the tenant, in return for all his labor. Compare this with an acre of land bearing coffee, and assessed at Rupees 2 only, a low average will give five cwts. of coffee, which will now fetch more than 25 Rupees per cwt. in Calicut, or Rupees 150 per acre. One-third of which at the very least may be looked on as clear profit. On consideration of all the circumstances of Wainád, I should regret to see a higher rate of assessment than 8 Annas per acre for all dry cultivation, coffee excepted. At present no dry grain assessment exits in Wainád, and I very much question whether the cultivation will be carried on to any great extent as the remuneration from coffee cultivation is so great.

	Amshams.	Assessment.			Proprietor's fee.		
		RS.	A.	P.	RS.	A.	P.
1	Putádi	2	14	0	0	12	9
2	Kúpatod	2	14	0	0	12	9
3	Elórnád	2	9	7	0	12	9
4	Nalúrnaad	2	9	7	0	12	9
5	Toodurnaad	2	7	1	0	15	8
6	Peria	2	7	1	0	15	8
7	Edavaká	2	7	1	0	15	8
8	Kurumbóla	2	9	7	0	0	0
9	Porunnanur	2	7	1	0	12	9
10	Edanadassur	2	9	7	0	12	9
11	Vaitivi	2	9	7	0	12	9
12	Gunapatawattom	2	14	0	0	12	9
13	Mapaynad	2	3	2	0	12	9
14	Munnad	1	9	5	0	12	9
15	Chevangod	1	9	5	0	12	9
16	Nambalakod	1	3	7	0	0	0
	Total	37	15	10	11	11	3
	Average	2	6	0	0	13	4

8. The marginal statement drawn up some time ago in in my Office will convey a fair idea of the average rates of assessment and jenmi fee or rent per acre in the different Amshams in Wainád. The average rate of assessment you will observe is Rupees 2-6-0 per acre. I would not recommend the imposition of a higher rate than Rupees 2 per acre, the value of the produce is far below that of the coffee grown on an equal breadth of land, which is taxed at the rate now recommended. It is of great importance to Wainád as a coffee growing country that every encouragement should be held out to natives to settle in it and grow grain, as thereby the price of food will ultimately be reduced, and the home labor market be more abundantly and regularly supplied. In addition to which by a low and uniform rate of assessment the facilities of administration are increased and the door to fraud closed. I would also remark with regard to rice cultivation in Wainád, that Government is not put to one Rupee's expense on account of works of irrigation, as such do not exist. By the sweat of the

ryot's brow, and the bounteous supply of rain from Heaven the crops are raised. This remark applies to all cultivation in Wainád, whether it be paddy, cholum or coffee. To my idea, rice and coffee lands should be assessed at 2 Rupees per acre, and all other lands at 8 Annas per acre. The annexed statement will give you a fair idea of the extent of land under cultivation in Wainád. Of the actual acreage we have no accounts, the land is estimated by the quantity of seed sown.

9. In wet lands as a rule when the Jenmom or proprietory right of the land lies in Government, besides the land tax, an average sum of Annas 13, Pice 4 is paid to Government by the tenant as rent.

Statement showing the particulars of demand on Wet, Coffee, and other lands in the Wainád Táluq, as per Jammabandy account for Fasli 1270.

Particulars.	Extent in acre.	Demand.		
		Rs.	As.	P.
Demand on Ryotwary rice land...	...	28,399	1	0
Do. escheated do.	...	1,899	15	5
Proprietary fee on escheated do.	...	940	15	8
Total...	12,417	31,240	0	1
Demand on European Coffee Estates	4,882	9,762	8	0
Do. Native do.	2,342	4,684	14	11
Proprietary right on escheated European Coffee Estates } acres	...	340	8	5
Do. do. Native do. } 860	...	89	6	6
Total...	7,224	14,877	5	10
Grand Total...	19,641	46,117	5	11

N. B.—The right of collecting Cardamom in those parts of the Province in which they are to be found is let for Rupees 15,100 per annum, the quantity collected out of Wainád may be said to be nominal.

(Signed) P. GRANT, *Collector.*

No. 36. ORDER THEREON, 2nd October 1861, No. 1,909.

Ordered to lie over.

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

Copy in a Ltr to Govt
dated 14th Feby 1862 No 8.

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No 1909
To lie over

Fort St George
2nd October 61
No 35 of 36.

Rec'd 1861 Septr 4th
Pros: of Govt for October.
No 2308

From The Director of Revenue Settt
To The Secy to Govt
Revenue Department
Fort St George.

Dd 23d September 61
Rec'd 27th " "

Copied Pd 21 Octr 61
No 11,39 No 2015

Encl
No "

No 1909. 2d October

Submitting for consideration the mode in which the assessment is to be fixed on paddy and dry cultivation other than that of Coffee in the Wynaad.

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