M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 500	Press ~~Mis.~~
58-59	
Dated 5-3-1861.	

Not to be folded or roughly handled

5008

No. 58. Read the following Proceedings of the Board of Revenue, dated 6th December 1860, No. 5,708 :—

Read again letter from the Acting Collector of the Kistna District, dated 4th September 1860, No. 195.

(In Cons. 10th September 1860, No. 4,510.)

Read also letter from the same Officer, dated 22nd October 1860, No. 233.

(In Cons. 29th October 1860, No. 5,513.)

1. The Board resolve to submit the foregoing correspondence for the consideration and orders of Government, in reference to the last paragraph of their Order, dated 22nd September 1860, No. 1,690.

In Cons. 24th September 1860, *No.* 4,792.

2. In the former of the above recorded letters, the Acting Collector seeks for the instructions of the Board of Revenue in regard to the amount of water cess (Tirvah jasti) to be levied from the holders of ancient Zamíndáris, for the water they receive for irrigation purposes from the anicut channels.

3. He points out that in pursuance of the Order of Government, dated 7th December 1859, No. 1,656, a charge has been made for water supplied to Government and Inám lands at the full rate of 3 Rupees an acre, but that in the case of the first two Zamíndáris noted in the margin, only two-thirds of this rate has been charged, while in the last one no rate has yet been imposed, in consequence of there still being some cases of concealed cultivation under inquiry.

In Cons. 8th December 1859, *No.* 6,121.

Devakota.
Chevendra.
Noozveed.

4. In the second letter Mr. Thornhill explains that this deduction of one-third was allowed for the trouble and risk of collection, under the orders contained in paragraph 16 of the Proceedings of the Board, dated 30th July 1858, No. 2,894, confirmed by Government in paragraph 14 of Minutes of Consultation, dated 22nd September 1858, No. 1,289.

In Cons. 15th December 1858, *No* 4,295.

5. He also reports in the same letter on the measures adopted annually for the purpose of determining the extent of irrigated land in the Noozveed Zamíndári, which is liable to be taxed with the water cess, exclusive of the supply which the Zamíndár is entitled to have free of charge as an equivalent for the water he used to get from his own channel before it was rendered useless by the Bunder canal.

6. The points upon which the decision of Government is now required are—1st. Whether the rate of 3 Rupees an acre is to be levied in full on lands in these Zamíndáris irrigated by means of the anicut, or whether a deduction is to be allowed from this rate as a remuneration for the trouble and expense of collecting the cess. 2nd. In the event of a deduction being allowed, the proportion which may be fairly remitted for this object.

7. Mr. Thornhill proposes at paragraph 13 of his second letter above recorded, that the Government servants should collect the money instead of this duty being left to the Zamíndáris. He apparently considers that this would be a more efficient arrangement, but he does not show that any special advantage would result from it. He only adds that the saving which would be effected by discontinuing the deduction from the water rate, would cover the costs of both examining the lands and collecting the cess.

8. The Board do not support this proposition, as it appears to them that the arrangement could only be dependent upon the consent of both the Zamíndár and the Ryots, and they apprehend that inconvenience and difficulty would frequently be experienced in carrying it out. Simple but effectual means should certainly be adopted, and as Mr. Thornhill is now doing, to

ascertain with accuracy the extent of land which is annually liable to be charged for water, but the demand for the tax, should be made, in the opinion of the Board, on the Zamíndár himself, to whom a deduction should be granted for the trouble of collecting the dues the rate of 10 per cent., which they think would be ample remuneration. They agree with Mr. Thornhill that the old rates should be adhered to in the Noozveed Zamíndári for Fasli 1269, but on this point also the orders of Government are solicited.

(A true Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

N.o 59. ORDER THEREON, 5th March 1861, No. 500.

1. In paragraph 10 of the Order of 22nd September 1860, No. 1,690, the Government desired the Board of Revenue to report what had been done in the Godavery and Kistna Districts, in pursuance of the Order of December 7th 1859, in which it was directed that wate rate should be levied immediately on Inám and Zamíndári land, and on Government land where the state of the assessment might admit of it; and the Board now submit accordingly two letters from the Collector of the Kistna District, one dated previously to the Order, reporting his proceedings in the matter.

2. The water rate of 3 Rupees an acre sanctioned in the Order of 7th December* 1859, has been charged in full on all Government and Inám land. But from a mis-apprehension of the intention of the Government, the Order has not been fully applied to Zamíndáris. It has been acted on in two Estates; viz., Devakotta and Chevendra; but one-third of the demand has been remitted as compensation for the risk and trouble of collecting the rate, under an Order passed in 1858.* Mr. Thornhill states his opinion, however, that the Zamíndárs do little for this large commission; and he advises that it should be reduced to 10 per cent., or be abolished altogether; the duty of collecting the cess from the Ryots in this latter case being performed by Government servants. The Board are in favor of the former proposition.

* *No.* 1,656.

* *22nd September* 1858, *No.* 1,289.

3. It is to be regretted that the Acting Collector mis-understood the intention of the Government in the Order of December 7th 1859. Its terms were general, and made no reference to any previous rule to be retained: if, however, Mr. Thornhill had any doubt, he ought to have asked for instructions on the point without delay.

4. On another point also the Acting Collector has deviated from the intention of Government. It was no part of that intention that the Government Revenue Officers should interfere in the details of collecting the cess in Zamíndáris. The intention was that the Collector should deal with the Zamíndár only, leaving him to make his arrangements for collecting the water cess from his Ryots.

5. It was considered that where a Zamíndár paid for water in detail, no remission need be given him. But on reconsideration, and in deference to the opinion of the Collector and the Board, the Government now consent to allow a remission to the Zamíndár of 10 per cent., on the condition that he shall pay the remaining amount without deduction for any cause. Zamíndárs will not be permitted to compel the Ryots to take water, or to oust them of their land on refusal.

6. Instead, however, of such detailed arrangements between the Government and the Zamíndár, the preferable course would be a composition such as is indicated in paragraph 3 of the Order of December 7th 1859; and in such cases, the Government would be willing to remit as much as 20 or 25 per cent. instead of 10, of the amount chargeable under the ordinary rules.

7. As the Zamíndárs who received water in Fasli 1269, were led to expect a remission of one-third per cent., it will be allowed to them for that Fasli. But for the future, one or the other of the two courses above indicated (paragraphs 5 and 6) should be followed.

Proceedings of the Madras Government, Revenue Department,
5th March 1861.

8. Mr. Thornhill's second letter shows forcibly that in the event of a Zamíndár choosing the former or detailed method, some checks will be necessary to aid the local Revenue Officer in preventing abuse. What those rules should be deserves the careful attention of the Board and the Collector; the two following however, appear to be necessary, 1st, the Zamíndár should be required to state beforehand every year what land he wishes to have irrigated; 2nd, he should bind himself to pay double for all land found watered not entered in that statement.

9. The long delay to levy water rate on the lands of Núzid Zamíndári since 1858, is not at all satisfactorily accounted for. As respects the cause assigned for the omission in the latest year, Fasli 1269, it is obvious to remark that the existence of concealed irrigation ought not to have prevented the levy of the tax on that which was ascertained.

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

IN CON. 10TH SEPTEMBER 1860, No. 4,510.

From G. THORNHILL, Esq., Acting Collector of KISTNA DISTRICT,
dated Masulipatam, 4th September 1860, No. 195.

I have the honor to solicit the instructions of the Board as to the amount of teerva jasty to be levied from the holders of ancient zemindaries for annicut water supplied to former dry lands.

2. In the last orders* of Government, it is laid down that the new water rate, viz., Rupees 3 an acre is to be applied invariably to all Government and inam lands, as well as to zemindari lands.

* Dated 7th December 1859, No. 1,656, paragraph 3.

3. In the case of Government lands and inams including aggraharams and mokhassas, this has already been done and the water rate collected for the last season; but in the case of the ancient zemindaries notcd in the margin, two-thirds only of this rate has been charged to the two latter and none as yet to the former, some cases of concealed irrigation being still under enquiry.

Noozveed Devarakota Chevendra.

4. I am in doubt whether the above quoted order is intended to supersede the previous Order of Government promulgated with Extract Minutes Consultation, by which a deduction to cover the expenses of collection was specially conceded for the Noozveed zemindari.

Dated 22nd September 1858, No. 1289, paragraph 14.

5. Should it be decided that the full rate is to be collected for the future, I am still doubtful if it ought to be collected for the past season. The Order of Government was not issued until the close of the year, and all cultivation of that year had been undertaken on the faith of the old rate, and it would appear more just to adhere to that rate for the season in question at all events.

I find this view entertained by Mr. Newill in his letter to the Board, dated 27th January 1860.

Exd. J. Tulloch.

IN CON. 29TH OCTOBER 1860, No. 5,513.

From G. THORNHILL, Esq., Acting Collector of KISTNA DISTRICT,
dated Masulipatam, 22nd October 1860, No. 233.

In acknowledging the receipt of the Board's Proceedings, No. 4,580, dated 8th October 1860, I have the honor to state that the deduction of 33⅓ per cent. from the water rate in the Noozed Zemindary referred to was allowed under the orders of the Board, contained in paragraph 16 of their Proceedings of 30th July 1858, No. 2,874, on the principle of the permanent settlement, viz., "in the same proportion to the rate charged to the Government Ryots as the Zemindar's Peishcush bears to the assets on which it was fixed."

2. Under the Orders of Government, contained in paragraph 14 of Extract Minutes Consultation dated 22nd September 1858, No. 1,289, nothing has been levied for water supplied to the mamul wet lands in the Zemindary.

3. To ascertain the extent of dry converted into wet in the villages under the annicut, Taluq servants are employed under the orders of the Tahsildars (their ordinary duties being performed by extra Gumastahs entertained for the time) to measure all the irrigated lands in each village, the mamul wet lands actually under cultivation are deducted from the total extent shown as irrigated, and the water cess is levied on the rest; the accounts are all signed by the villagers and by the Zemindar's servants.

4. The delay in fixing the cess for the present year arose from the Tahsildar of Nunastalam having reported in July* last, that he had reason to believe that the returns were incorrect, and that concealed irrigation existed to a great extent; he was directed to enquire and report upon the case, and eventually on the 25th August, Mr. Knox requested Mr. Melville to inspect the lands, and ascertain the truth of the Tahsildar's report.

* 16th.

5. Mr. Melville reported on the 4th October, after full investigation, that only 7 acres, which were not entered in the Zilladar's survey accounts, appeared to have received water from the annicut, an extent so small as scarcely to require notice; at the same time Mr. Melville pointed out that it was impossible, at so great a distance of time, to state with any certainty what land had been irrigated and what not.

6. This point having been settled, I shall now be able to levy the cess from the Zemindar immediately I receive the Board's instructions, as to whether the old or the new rate is to be exacted for Fasli 1269.

7. The only data now in the office for fixing the extent of land formerly irrigated in those villages of the Zemindary within the influence of the annicut are the Jammabundi accounts of Fasli 1254, when the estate was under attachment.

8. From these it appears that in the three Parganahs* there were four wet villages containing 1,855 acres of irrigated land.

* 1. Nunastalum.
2. Weyur.
3. Madur.

9. I have now called on the Zemindar to furnish me with the accounts of the 10 years preceding the first year of annicut irrigation, viz., 1265, which will enable me to strike an average of the land actually irrigated in each year, and when in possession of this average, I think the existing system of computing the water tax due may be considerably simplified.

10. At present, all the wet fields in such villages have to be separately surveyed and examined with the village accounts; such of the old mamul wet fields as are actually under cultivation, alone being exempt from the tax.

11. It would probably answer every purpose if the total irrigated area of each village only were surveyed—the average of former years being deducted, the remainder would give the area upon which the Government water cess should be levied.

12. These terms would be rather more favorable to the Zemindar than those which he now enjoys, but not more so than the Government and the Board seem to have contemplated, as shown in paragraph 14 of Extract Minutes Consultation, No. 1,289, dated 22nd September 1858, where the liability of the Government to supply the Zemindar with as much water as he had before, is admitted,

13. The Board will see from the foregoing paragraphs, that the trouble of ascertaining the amount of water tax due by the Zemindar's Ryots, entirely falls upon the Government servants; it would not add to that trouble, nor would it lead to any further interference, were the collection of the money to rest with them likewise, relieving the Zemindar entirely of all concern with the matter; the saving which would be effected by discontinuing the deduction allowed to the Zemindar would provide sufficient establishment to examine the lands and collect the money.

14. This point was prominently noticed by Mr. Melville, in his recent enquiries; and I venture to enclose extracts from his letter on the subject, and to submit the proposal for the Board's consideration.

15. Should the Board, however, consider that the Zemindar is the proper person to collect the money, I am quite of opinion that a deduction of 10 per cent. would be ample remuneration for his trouble.

—

Enc. 1.

Abstract.—Extract from a letter from the Acting Head Assistant Collector of Kistna District, dated 4th October 1860, No. 31.

Exd. J. Tulloch.

Note— The Collector evidently misunderstood the intention of the Govt— in ~~letter~~ passing the order of Dec 7/59, when he enclosed that it did not supersede the former order of Sept. 22/58— the terms of the first mentioned order gave no room for such a misconception; & if he had any doubt he ought to have asked for instructions on the point.

2 The best mode of supplying water to Government lands, & of charging for it, was discussed at length by Sir Ch. Trevelyan with the Coll^rs & several other Revenue officers & members of the Survey & Settlement Dep^t at Nundidroog in Oct 1859— The views then taken by all were that in such transactions the Govt sh^d

deal with the Zamindar, not with the Ryot, It was also held that when water was charged for by the acre in detail, no deduction from the usual rate was called for; the Govt. offered the Zamindar the water on certain terms, & the Zamindar was to make his own bargain with the Ryots.

3. It was thought the most desirable course, however, that a certain portion should be made with Zamindars, & water certain tracts, or & supply a certain quantity for a certain time; & that in such a composition the Govt. might perhaps make liberal deductions or allowances.

4. Per mins attached & marked A. The round - Certainly a composition would be for the best arrangement; but if water is given in detail, I think the Govt. should continue to deal with the Zamindars & thought

exercising some allowance might be made - I think 10 per cent would be my limit; & in return the Zamindar should expend their full & best aid & the Revenue officers, not less with the Ryots in dispensing Govt.

5. The deduction of 33⅓ per cent is unnecessarily & extravagant; yet the Zamindar appears not only to have given that, but to have also made - Taken the detailed work of distribution -

Wd. Feby 9/61

of the Boundelkund

I concur in these remarks & the levy of the water rate from individual ryots should be left to the Zamindars. If the water cannot be charged for by the quantity delivered, estimating what an acre requires, or if the Zamindar will not compound for a lump sum, the ordinary rate of Rs 3 per acre must be charged on the wet cultivation - 10% is sufficient remuneration to the Zamindar for the trouble of collecting & handing over the money - 33⅓ was allowed in fixing the Pishcush, but there the Zamindar took on himself the risk of bad seasons.

J.M.

If the Zamindars to be allowed to take the water

at what rate he pleases to this Ryots - by demanding two Rupees a Cute - he may just as well demand any sum he may think - if the Zemindar or Landholders be a humane man - & knows he may charge what he pleases - & the Rate of Watering Ground &c &c is fixed may easily ascertain -

W. Elliott

30

Memo

Note by Mr. Sim -

In these pros: the H.C. of Rev. decided questions connected with the levy of water cess in the Kistna District, for the orders of Govt.

2. The Collr. reports that the water cess ordered in G.O. 7th Dec. 1859. has been charged at the full rate of Rs. 3 per Acre on all Govt. & Inam land - but that in Mrs Estates - Devakotta & Chevendra - a deduction of 33 p. cent or 1 R in Every 3 has been allowed by the Zemindar - while in the 3d Nuzeed, no charge has yet been made owing to some cases of concealed cultivation being under enquiry.

Mr

3. In para 16 of this Govt: of 30 July 1856 No 2894, the Bd proposed that the Assigned Zemindars should be charged for the Extra irrigation, over & above that formerly enjoyed by them, a rate-cess "on the same principles & the rate charged to the Govt. Ryots, as his Resident deems & the object on which it was fixed". This reduction was proposed to compensate them for the trouble & risk of collecting the Water cess from his Ryts - The Govt. assumed of these arrangements, in para 14 G.O 22 Sept 58 No 1209.

4. In G.O of 7 Dec. 1859 No 1656 Govt. decided in favor of an uniform

rate of 3 Rs per acre for a single crop, and ordered that it be "applied invariably to Govt. & Inam land and also to Zemindary land" except when a more convenient mode of charging should be arranged.

5. These last orders were considered with the previous order for allowing the Assigned Zemr. a commission for collecting the cess and the same principle was applied to the Nuzvid Estates already named - 33 per cent being allowed on the principle which regulated their Peishcush.

6 - From the enclosures in the Govt. Govt: it appears

that the Zemindars do little for this large commission - The fields are separately surveyed by Govt. Ser. the Vants - and ~~examined~~ Village accounts are examined & determined that fields here previously irrigated and consequently are now exempt When all this is done, the Zemindars hardly & collect the money from the ryots - So large a commission as 33% is clearly too much for such aid and probably neither the Govt nor Govt. contemplated so large a commission - The A/Collr thinks that the intervention of the Zemindars may be dispensed with or if it is returned that 10% would be ample remuneration for all that they do - The commission saved in the former case would provide means for entertaining subordinate establishments.

The Govt enquire if the there any remuneration is to be allowed & if so, at what rate.

& whether some more condensed mode of ascertaining the water cess can be provided by the D.P.W as suggested in para 3 of the J.O. 27 Dec. 59 there certainly seems no objection in paying the Zemindars so handsomely for what they do - If the Zemindars

would pay a lump sum for the irrigation or by the quantity supplied; it would be left with the Board of Port & price them a deduction of 15/- or 20/- for the trouble & risk collection - But as matters stand, 10/- would certainly be a liberal remuneration. There would be endless difficulties & disputes, if the Port Officers were to collect the cess from individual occupiers - retaining to themselves -

9. Possibly the best plan would be to allow the Governors 10/- which the present system costs and to distribute the B.

to ascertain from the Officers whether arrangements cannot be made for measuring the water supplied, and settling with the Governors for payment accordingly - The measurements now done by the Port Director as being now adopted by the Officers would be annual measurements & scrutiny which it would be very desirable to get rid of.

10. The only other point for order is whether the old rate of 33/- is to be allowed to the Governors for the 2nd 2 years. The Board and Colonel Pitt recommend it and as the year

check list month
ly, it could not
well be with-held
now, even supposing
that it was intended
by the order of 7 Dec.r
1859 to with-hold
all remunerations.

11. The delay in
levying the Water cess
in Mofussil is not
very to his facility
accounted for. The
Existence of "Concealed
irrigation" need not
now prevent the
levy elsewhere, for
fields which were
known to have been
irrigated.

12. The Hd. Inc. Stills
report what has been
done in the way of
levying the Water cess
in the Zemindary Dist.

L. D. S

C. 23d Feb. 1861

C. 4th Feb. P. 57

Water-Cess
in
Kistna
District

11

Extract from a letter from the Acting Head Asst. Collector of Kistna District dated 4th October 1860. No. 31.

× × ×

Para 3. I would now venture to make a few remarks on the present System of collecting the water rate in the Zemindari.

4. If I am not misinformed the Zemindar is allowed ⅓ of the rate for the trouble of collecting it. That is to say he pays the water rate with his Peishcush deducting one Rupee out of every three for the cost of collection. This System might have its advantages if it were, or could be carried out, but at present the trouble of fixing how much is to be paid, if not of collecting it when fixed, falls entirely on the Government Servants.

5. I would suggest that it would be far more satisfactory to collect the water rate ourselves direct from the Ryots, without the intervention of the Zemindar. This plan would have the advantage of saving the one Rupee out of every three at present allowed to the Zemindar, —

Para

part of which might be spent in entertaining an extra Gillador to look after the water, and at the same time would be fairer both for Government and the Ryots, as the former would then have some reliable data to go on in fixing what land has, and what has not been irrigated by the channel water. At present there are no such data. In the Circar villages it is the Carnumdars business, to look after these matters. In the Zemindari, it is nobody's business, as it is too much to expect the Zemindari Tamadars to look after a matter which is of profit neither to themselves, or their masters.

6. The consequence is that disputes arise long after it is possible to ascertain any thing for certain.

The System I propose might be worked without any addition to the present Establishment, or if thought advisable a Gillador on Rupees 8 a month would be amply sufficient. He might be placed under the orders of the Tahsildar of Gudivada or that of Nunnaelaw.

(True Extract)

Thornely
Acting Collector

Compd
J D Cumbia
HC

Rec. 1-2

28.9.58

47-48

1-12-59

413-416

22-9-60

Rev Dept
13

No 500.

Proceedings of the Madras Government
Under date the 5th March 1861.

Read the following
Proc^s of the Board of Rev^e

Subnit for the orders of Gov^t correspondence from the Coll^r of Kistna District seeking instructions in regard to the amount of water cess to be levied from the holders of ancient Zemindaries for the water they receive for irrigation purposes from the ancient Channels

Zamindaris

Here enter 6th December 1860 No 3709

In Para 10 of the order of 22nd Sept^r 1860 No 1690, the Gov^t desired the Board of Revenue to report what had been done in the Godavery and Kistna Districts in pursuance of the order of December 7th 1859, in which it was directed that water rate should be levied immediately on Inam and Zemindary land, and on Gov^t land where the state of the assessment might admit of it; and the Board now submit accordingly two letters from the Collector of the Kistna District, one dated previously to the order, reporting his proceedings in the matter.

Zamindaris

Postage a/c
No 83

Copy in a Letter to Bengal
dated 29 May 1861 No 238

1860 Sept^r
Ltr a Letter from
the officiating Collector
of Kistna District
dated 22^d October 1860
No 238

Read 29th Oct^r
Ltr from the officiating
Collector of Kistna
dated 4th October 1860
No 31.

Ltr No 5573 of Pub.
Con 29 Oct^r

matter.

2 The water rate of 3 Rupees an acre sanctioned in the order of 7th December 1859 has been charged in full on all Govt and Inam land. But from a misapprehension of the intention of the Govt, the order has not been fully applied to Zemindaries. It has been acted on in two Estates; viz Devakotta and Chevendra; but one third of the demand has been remitted as compensation for the risk and trouble of collecting the rate, under an order passed in 1858. Mr Thornhill states his opinion, however, that the Zemindars do little for this large commission; and he advises that it should be reduced to 10 per cent, or be abolished altogether; the duty of collecting the cess from the ryots in this latter case being performed by Government servants. The Board are in favor of the former proposition

proposition.

3 It is to be regretted that the Acting Collector misunderstood the intention of the Government in the Order of December 7th 1859. Its terms were general, and made no reference to any previous rule to be retained if, however, Mr Thornhill had any doubt, he ought to have asked for instructions on the point without delay

4 On another point also the Acting Collector has deviated from the intention of Government. It was no part of that intention that the Government Revenue Officers should interfere in the details of collecting the cess in Zemindaries. The intention was that the Collector should deal with the Zemindar only, leaving him to make his arrangements

arrangements with his Ryots.

5 It was considered that where a Zemindar paid for water in detail, no remission need be given him. But on reconsideration, and in deference to the opinion of the Collector and the Board, the Govt now consent to allow a remission to the Zemindar of 10 per cent, on the condition that he shall pay the remaining amount without deduction for any cause. Zemindars will be free to make any terms with their Ryots, as to amount or rate of payment, that may be agreed on between the two parties; but they will not be permitted to compel the Ryots to take water, or to oust them of their land on refusal.

6. Instead, however, of such detailed arrangements between the Government and the Zamindar, the preferable course would be a composition such as is indicated in Para 3. of the Order of December 7 /59; and in such cases, the Government would be willing to remit as much as 20 or 25 per cent instead of 10. of the amount chargeable under the ordinary rules.

7 As the Zamindars who received water in Fs. 1269 were led to expect a remission of one third per cent, it will be allowed to them for that Fasli. But for the future, one or the other of the two courses above indicated (Paras 5 and 6) should be followed.

8 Mr Thornhill's

second letter shews forcibly that in the event of a Zamindar choosing the former or detailed method, some checks will be necessary to aid the local Revn. Officer in preventing abuse - What those rules should be deserves the careful attention of the Board and the Collect. the two following however, appear to be necessary; 1st. the Zamindar should be required to state beforehand every year what land he wishes to have irrigated; 2nd he should bind himself to pay double for all land found watered not entered in that Statement.

9. The long delay to levy water rate on the lands of since 1838, Nuzid Zamindary is not at all satisfactorily accounted for - As respects the cause assigned for the omission in the latest year, Fasli 1269, it is obvious to remark that the existence of concealed irrigation ought not to have prevented the levy of the tax on that which was ascertained.

10. The Government are still without any information as to what has been done in the Godavery District. The Proceedings now under notice are wholly silent on this part of the subject, and the Government are led to believe that the Collector has not yet made his report. If this is the case, the Board will call on him to submit it without further delay.

Board of Revenue. Dept. 6

Water Cess in Kistna Dis
trict.

Revenue 1861 Department
Pro: of Govt for March.

No 500

Pro: of the Madras Govt.
Dt 5th March 61.
Pro. Bd of Rev. 0/2386 pt 1/60
Mo 2400 in Bo 62-12 Sp.
1964-

Passing orders on the Board's
Proceedings submitting Correspondence
from the Collr Kistna District, re-
garding the amount of water cess
to be levied from the holders of
ancient Zamindaris for the wa-
ter they receive for Irrigation
purposes from the Ancient
Channels.

No 58 & 59.

C. 23d July 1862