

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 886	<u>Press</u> <u>Mis.</u>
329.330	
Dated	14-4-1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th April 1861.*

No. 329. Read the following Proceedings of the Board of Revenue, dated 26th March 1861, No. 1,592.

Read letter from the Collector of Tanjore, dated 12th February 1861, No. 51, reporting on the outstanding balances of his District.

(In Cons. 15th February 1861, No. 965.)

1. Resolved that the foregoing letter, with its enclosure, be submitted for the information and orders of Government.

2. From the statement which accompanied the Collector's letter above recorded, it is seen that the balance outstanding on the 31st December last on account of the arrears of Land Revenue from Faslis 1258 to 1267 inclusive, amounts to Rupees 1,86,206, which after careful inquiry, Mr. Cadell classes under the following heads :—

	RS.
Recoverable.....	13,960
Doubtful.....	54,385
Irrecoverable.....	1,17,861

3. The realization of the last-mentioned amount, viz., Rupees 1,17,861, is considered to be hopeless for reasons which are fully detailed in paragraphs 4 to 10 of the Collector's letter, and the Board beg to recommend that this sum be written off to "Profit and loss." The arrears are mostly due on account of lands left uncultivated, and on account of withered crops which have accumulated during fourteen years, and are due by many persons who are either too poor to pay them, or are dead, or have absconded, and in short are irrecoverable.

The item, Rupees 13,878, stated to be due on account of excess cultivation in Olungu rented villages, is a demand which the Mirásdárs have never admitted as just, for the reason given by the Collector in paragraph 6, and their plea has been tacitly admitted. It is now unnecessary to enter into the question of the liability of the Mirásdárs to its payment, as by the introduction of the Motafysul system this item will not again appear, and there is no expectation of the present arrears being recovered.

4. Of the doubtful and recoverable balances amounting to Rupees 68,345, it is stated (paragraph 11) that a sum of Rupees 23,871 due for Faslis 1263-64 and 65 is irrecoverable, and uncertain of being realized except under compulsory process. Mr. Cadell solicits sanction for the remission of this arrear also; but the Board are not prepared to support his request in the absence of information as to the nature of the arrears and as to the grounds on which its recovery is considered inexpedient. Explanation on these points should be furnished by the Collector,

	RS.
Mohturfa.....	125
Abkári.....	224
Extra Revenue and interest.....	2,105
	<u>2,454</u>

after which, if necessary, the sanction of Government will be applied for. In the meantime such portion of the balances should be realized as are fairly recoverable.

5. In addition to the Land Revenue arrears there are old arrears due on account of the items noted in the margin, which are recommended for remission to the amount of Rupees 2,454. The Mohturfa arrears have arisen from small sums in five separate years.

The Ábkári balance, 224 Rupees, is an old balance due in Fasli 1261 by renters who are now dead or gone, and whose securities' property has been already sold to make good part of the demands against them.

The arrears of Extra Revenue extend over a period of seven years and particulars of which are given by the Collector in paragraph 17.

These several sums are now irrecoverable, and the Board support the Collector's application for the sanction of Government to write them off to the amount of Rupees 2,454.

6. Under the head of Tukkavi (paragraph 18), or advances made on account of cultivation in Faslis 1263 and 1264, there is a sum of Rupees 532 of long standing remaining uncollected. It is due by a poor class of cultivators in the Tritrapundi Taluq, and owing to a succession of adverse seasons and deficient produce, it is stated that the cultivators are wholly unable to repay

Proceedings of the Madras Government, Revenue Department,
19th April 1861.

the advances made to them. The Board, therefore, second the Collector's request, that the sanction of Government may be granted for writing off this sum from the public accounts. But the Board must remark that this arrear should not have been omitted from the Demand, Collection and Balance statements, as it appears to have been.

7. The entire arrears under all heads, for the remission of which the Government has been solicited in this Proceeding, amount to Rupees 1,20,847 as shown below :—

	RS.
Land Revenue arrears— <i>vide</i> paragraph 3.....	1,17,861
Mohturfa do. do. 5.....	125
Abkari do. do.	224
Extra revenue and interest do.	2,105
Total1,20,315	
Tukkavi arrears— <i>vide</i> paragraph 6.....	532
Total.....1,20,847	

	RS.
Arrears up to Fasli 1267. Doubtful.....	54,385
Recoverable.....	13,960
Do. of 1268 and 1269.....	2,27,602
Total.....2,95,947	

8. The Board trust that the remaining outstanding arrears amounting to 2,95,947 Rupees will, as proposed by the Collector, be speedily disposed of.

(A true Extract.)
(Signed) J. D. SIM, *Secretary*.

No. 330. ORDER THEREON, 19th April 1861, No. 886.

1. The Board of Revenue submit with their remarks a report from the Collector of Tanjore on the old Revenue balances of that District. The report comprehends all arrears for years prior to Fasli 1268.

2. The arrears appear to have been carefully investigated; and agreeably to the Board's recommendation the Government sanction the writing off, of irrecoverable arrears of Land Revenue to the amount of Rupees 1,17,861, of other items of Revenue to the amount of Rupees 2,454, and of Tukkavi to the amount of Rupees 532.

3. The Collector recommends further that a sum of Rupees 23,871, being the Land Revenue arrears for the Faslis 1263 to 1265, should be remitted. He states that though classed as recoverable and doubtful, they are in reality for the most part irrecoverable, except under compulsory process, which, adverting to the practice heretofore obtaining, he is not prepared to advocate in the case of such old arrears. The Board decline to support this recommendation without further information. But it appears to the Government that under the circumstances stated by Mr. Cadell, a detailed investigation of these balances would not be worth its cost in money and time; they therefore resolve to grant authority for writing off this sum likewise.

4. The arrears to be written off under this order are therefore as follow :—

	RS.
Irrecoverable, Land Revenue.....	1,17,861
Do. other items.....	2,454
Further Land Revenue arrears for faslis 1263 to 1265.....	23,871
Tukkavi.....	532
Total.....	1,44,718

5. The arrears remaining are those for the four Faslis 1266 to 1269. Those for Faslis 1266 and 1267 have been investigated, and stringent orders have been given for the realization of the amounts stated to be recoverable, and as far as possible of the doubtful. Mr. Cadell promises to investigate and report on the arrears of Faslis 1268 and 1269 in the course of the current Fasli.

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

IN CONS. 15TH FEBRUARY 1861, No. 965.

From W. M. CADELL, Esq., Collector of TANJORE,

dated Vallum, 12th February 1861, No. 51.

I have the honor to submit a statement of the arrears of Land Revenue outstanding in this district, from Faslis 1258 to 1267 inclusive.

	Rs.
Irrecoverable.....	1,17,861
Doubtful	54,385
Recoverable	13,960
Total...	1,86,206

2. These arrears amount in the gross to Rupees 1,86,206, and have been classed (as marginally shown) under three heads, viz., Irrecoverable, Doubtful and Recoverable.

3. The *irrecoverable* balances are shown in the accompanying statement under five heads.

1st. Waste in Dry villages, Rupees 26,287.

4. The amount of this arrear is due on lands left uncultivated by 10,116 holders in 123 villages during Fasli 1267. Owing to the adverse nature of the season arrears of this description in previous Faslis have been already remitted and written off under the orders of the Board. The demand on such waste lands has, by subsequent Circular,* been authorized to be remitted by the Collector at his discretion, and at the time of settlement. Most of the parties against whom these balances are outstanding are poor, and I have no hesitation in recommending the remission of the whole.

2nd. Waste in Wet villages, Rupees 29,782.

5. These arrears are due on lands left waste from various causes in wet or nirarambam villages, and have accumulated from Faslis 1263 to 1267 against a large number of persons. Each individual case has been enquired into, and it having been found that they are due either on lands which remained waste from the unfavorable nature of the season, or from the failure of the means of irrigation, or in consequence of land having been rendered unfit for cultivation by breaches, &c., and also on account of the death, desertion and poverty of the holders, are also recommended to be written off. The collection of these balances has been in most cases suspended under the orders of my predecessors, and from the investigation now made, I am of opinion that these arrears are wholly irrecoverable. I therefore submit for the consideration of the Board, that they should be no longer retained in the accounts but written off.

3rd. Excess cultivation in Olungu villages, Rs. 13,878.

6. This sum is due in Olungu rented villages on account of lands cultivated in excess of the presumed standard area as ascertained by the Paimash of Fasli 1238. The Mirasidars have all along, however, refused to admit the claim on the plea that the so-called excess is included in the dittum, and forms part of the area on which the gross standard grain beriz was originally fixed. The arrears which have accumulated on this account from Faslis 1258 to 1267, are owing by a number of parties, and as the objection raised to their realization has been for a long time tacitly admitted, and further, as there is no expectation of the amount being recovered, I beg also to recommend that this sum be written off. Under the recent order of Government, and by which the Olungu system has been converted into a motta faisal one, this item of arrears will not again appear.

4th. Withered crops, short produce, &c., Rupees 47,378.

7. This balance is outstanding against a number of parties from Faslis 1260 to 1267, the recovery of which is, in my judgment, altogether inexpedient. The arrears are stated to have occurred on account of losses sustained by

1. Withered crops, or
2. Short produce.
3. Crops destroyed by cattle, &c., or laid waste.
4. Land injured by floods, breaches, &c.
5. Do. taken up by roads.
6. Do. washed away by current.
7. Do. rendered unfit for cultivation by being covered with sand.

8. The larger part of this balance is comprised under the head of withered crops and short produce, and it would appear from the information on my records that the Mirasidars are entitled to the remission they lay claim to. These claims should doubtless have been preferred before the close of the annual settlement (and the enforcement of this rule will in future be rigidly insisted on), but in the present case the collection of these balances has not been considered expedient by my predecessors, and as in many instances their collection has been by order actually suspended, I beg to recommend that they should be now written off.

9. This amount of arrears is due by 172 defaulters in 26 villages for Faslis 1266 and 1267, and is retained in the account under the head of Irrecoverable Balance owing to the death, desertion and poverty of the parties. I have therefore no hesitation in recommending that it also be struck off the accounts.

10. The aggregate amount of the balances of Land Revenue from Faslis 1258 to 1267, thus entered as irrecoverable, is Rupees 1,17,861, and I beg to recommend that the Board will be pleased to authorise the amount being at once written off the accounts.

DOUBTFUL AND RECOVERABLE BALANCES.—11. Under the head of Doubtful and Recoverable Balances, there remains a sum of Rupees 68,345. Of this amount the sum of Rupees 23,871 is due for the Faslis marginally noted, and these balances though classified as recoverable and doubtful are, for the most part, irrecoverable and uncertain of being realised except under compulsory process, a course to which, under the practice that has hitherto obtained, I am not prepared to recommend should be adopted;	
Faslis	Rs.
1263	2,648
1264	7,799
1265	13,424
Total...	23,871

such arrears as existing previously to Fasli 1263 have been written off the accounts: and in the case of these three Faslis, I would beg to recommend that a similar course be adopted on the express understanding, however, that this indulgence will not in future be allowed, but that all subsequent balances, the remission of which has not been sanctioned on very special grounds, shall be enforced under Act XXXIX of 1858.

12. The recoverable portion of the balance of Faslis 1266 and 1267 is in course of collection, and stringent orders have been issued for its speedy and prompt realization.	
Faslis	Rs.
1266	4,216
1267	6,208
	10,424
1266	17,008
1267	17,042
	34,050

13. With respect to arrears entered as "doubtful," I beg to state that for their realization every effort will be made. Such portion as, however, on further enquiry may prove to be irrecoverable will hereafter be reported for the orders of the Board in my Settlement Report for the current Fasli.

14. I have further to report that there are Rupees 2,454 of balances outstanding up to Fasli 1267 in the following items:—

Moturfa.....	125
Abkari.....	224
Extra Revenue and Interest Account....	2,105

2,454

MOTURFA ARREARS.—15. The arrears under the head of Moturfa are due by several persons, and have hitherto not been recovered owing to the demise or desertion of the parties by whom they are due. Of this amount the sum of Rupees 45 is due by different parties at Torakadupatam and which has been inadvertently entered in two taluqs, while the amount has been realised in one: the collection a second time of the same amount would therefore be altogether unjustifiable, and the collection of the remainder being more than doubtful, I would beg to recommend that the whole should be written off.	
Faslis	Rs.
1263.....	31
1264.....	32
1265.....	0
1266.....	33
1267.....	29
	125

ABKARI.—16. The arrears under this head are due by the Abkari renters for Fasli 1261 Rupees...224. owing to the death or desertion of the parties, notwithstanding that the property of their sureties was sold, the sums entered still stand against them, and as there is no likelihood of the same being realised, I would suggest that the amount be struck out of the accounts as irrecoverable.

Fasli.	Total Balance up to December 1860.	Particulars.					
		Excess cultivation.	Backyard.	Boundary dispute.	By death, desertion and poverty.	Interest.	Arrears on waste, &c.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1261	166	72	31	37	26	...	...
1262	264	126	31	41	15	...	51
1263	425	115	19	46	1	78	166
1264	115	58	20	35	...	...	2
1265	330	96	18	35	3	49	129
1266	288	110	18	42	...	...	118
1267	517	278	18	42	...	...	179
Total..	2,105	855	153	278	45	127	645

* The interest is the amount charged on arrears of Land Revenue which have already been remitted and is also therefore irrecoverable.

TUKKAVI.—18. This balance, although not exhibited in the account of Demand, Collection and Balance, has been long outstanding in my accounts and is exclusively due by a very poor class of cultivators in the Talanayar Kottagam of the Tritrapundi taluq. Owing to the adversity of season in both Faslis, the produce of these villages fell considerably short and the cultivators were wholly unable to repay the advances made. Under these circumstances, I beg to request the Board will be pleased to sanction that this long standing balance may be written off the accounts.

19. In conclusion, I beg to state that hitherto and owing to a pressure of other business, I have not been able to go into the accounts of the outstanding balances for Faslis 1268 and 1269.

Items.	Fasli 1268.	Fasli 1269.	Total.
	RS.	RS.	RS.
Land Revenue.....	1,83,635	42,238	2,25,873
Moturfa.....	20	218	238
Extra Revenue.....	836	655	1,491
	1,84,491	43,111	2,27,602

22nd July 1859, No. 970.

1270 will also be settled within the Fasli, I have every hope that the item of balances as appearing in future statements will be but nominal, and every effort will be made to reduce them to the lowest possible amount as desired by the Board in their Proceedings of the 16th June 1860.

ENC. I.

ABSTRACT.—Statement showing the arrears of Land Revenue from Fasli 1258 to 1267, in the district of Tanjore.

Exd. J. Tulloch.

17. Under the head of Extra Revenue and Interest Account there is, as shown in the margin, a balance of Rupees 2,105 outstanding for many years past against various parties and for a variety of reasons. About 70 per cent. of the whole amount is due on excess cultivation brought into under the head of Extra Revenue, and the remainder is made up of various items, such as boundary disputes, backyard, unproductive trees, &c. There is no means of these arrears being recovered, and as the greater part is due by parties who have died and deserted, or by parties* in very indigent circumstances, I would beg to recommend that these arrears may be remitted and struck off the accounts.

The amount of these is noted in the margin, but it is to be observed that out of this amount the sum of Rupees 1,29,182 is standing against the Mirasidars of the Olungu villages, and which, under the orders marginally noted, has already been conditionally remitted; in all probability it will be eventually written off the accounts. I have only in conclusion to add that in the course of the present Fasli, I trust to be able finally to adjust and dispose of the balances of Faslis 1268 and 1269, and as the remissions to be given for Fasli

Encs. in the Proceedings
of the Bd. of Revenue
to the Secretary to Govt.
O. S. dated 20th March
1861. No 1592.

Encs. 1. 32

CE. 818/5.

Letter from the
Collector of Sargur to
Secretary to the Bd. of Rev.
dated 10th February 1861
No 57. Regs the acct trans-
ferring balances of his
District.

Revenue Depart.

N^o 886

Proceedings of the Madras Government
Under date the 19th April 1861

Read the following
Proceedings of the Board of Revenue

Submitting for information
and orders of Gov^t. a letter and its enclosure
from the Collector of Tanjore reporting
on the outstanding balances of his
District (Where entered 26th March 1861 N^o 1592)

The Board of Revenue
submit with their remarks a
Report from the Collector of
Tanjore on the old Revenue ^{balances} of
that District. The Report com-
prehends all arrears for
years prior to Fushli 1268.

The arrears appear to
have been carefully investigated;
and agreeably to the Board's
recommendation the Gov^t
sanction the writing off of
irrecoverable arrears of land
Revenue to the amount of
R^s. 117, 861, and of other items of
Revenue to the amount of Rupees
24,54, and of Tukkani to
the

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the amount of Rs. 532.

3. The collector recom-
mends further that a sum of
Rupees 23,871 being the land
Revenue arrears for the Fustis
1263 to 1265, should be remitted.

He states that though classed
as recoverable and doubtful,
they are in reality for the most
part irrecoverable, except under
compulsory process, which, as
adverting to the practice heretofore
obtaining, he is not prepared
to advocate in the case of such
old arrears. The Board decline
to support this recommendation
without further information.
But it appears to the Govt.
that under the circumstances
stated by Mr. Sadell a detailed
investigation of these balances
would not be worth its cost in
money and time; they therefore
resolve to grant authority for
writing off this sum likewise.

4. The arrears to be
written off under this order

are

are therefore as follow.

Irrecoverable, Land Revenue	Rs. 117,861
D. other items	2,454
Further Land Revenue arrears for Fustis 1263 to 1265	23,871
Tukhavi	532
Total	144,718

5. The arrears remaining
are those for the four Fustis
1266 to 1269. Those for Fustis
1266 & 1267 have been investigated,
and stringent orders have been
given for the realization of the
amounts stated to be recoverable,
and as far as possible of the
doubtful. Mr. Sadell pro-
mises to investigate and report
on the arrears of Fustis 1268 & 1269
in the course of the current
Fustis.

ADJ.

13 Copies to H^d of Rev.
with an Encl. D^y 19
3 - Accts Encl^r 20
3 - Civil Acct^r 17

Outstanding Balances
of Tampore

No 329 + 330 -

Revenue 1861 Sept 1st
No. of Govt for 4th

No 886.

No. of the same Govt
No 19 to 24 in 1861

Board's report on
the outstanding balances
in Tampore District,
received -

[Signature]