M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT..

G.O. No. 2028. Press —Mis.—

358. 359

Dated 18-9-1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 18th September 1862.

No. 358. Read the following letter from the Honorable C. PELLY, Member of the Board of Revenue, to the Honorable T. PYCROFT, Chief Secretary to Government, Revenue Department, dated Madras, 13th August 1862, No. 1,356:—

SIR,

1. In the Proceedings of Government under date 8th April 1862, No. 785, the Government expressed a wish to have a full report on the 10 per cent. cess levied in the Malabar District for the payment of the village servants as soon as practicable. Mr. Grant the late Collector was not able to furnish that report before he left the District; but Mr. Ballard the present Collector has now, in the letter which I have the

From Collector of Malabar, dated 22nd July 1862.

honor to enclose, furnished a report on the cess in question.

Southern Taluqs.	Northern Taluqs.
Kurumbanad.	Chirakel.
Calicut.	Kotium.
Ernad.	Kartenad.
Walwanad.	Wainad.
Ponani.	Cochin.
Palghát.	

2. The cess is levied only in the southern Táluqs of the District, though it is employed in the payment of the village servants both in the southern and northern Táluqs.

3. The 10 per cent. cess is confined entirely to the rice lands. The garden and dry lands do not pay it.

4. The origin of the cess is stated to be as follows:—"About A. D. 1780 one of Hyder Ali's Officers was sent to Malabar to equalize the assessment. His general principle in regard "to rice lands was to ascertain as well as he could the amount of rent payable to the landlord, "and to take 50, 60, 65 or more per cent. of this rent as the Government due. The amounts "thus arrived at in kind were commuted at sundry standard prices to money assessments, and "a cess of 10 per cent. on these revenues was added to meet the charges of collection." The cess seems to have been a supplement under a special head to an assessment, which for political reasons had been fixed lower than the Assessors liked.

5. The cess was never extended to the northern Táluqs, which, it seems, were from the earliest Mahomedan conquests, under their respective Rájás, rather tributary than subject to the Government. The assessments were made by the several Rájás on their own principles and probably in conformity with original customs, and the question of imposing the cess on these Táluqs has never till now been mooted.

6. Mr. Ballard is decidedly of opinion that the 10 per cent. cess should not be levied in the northern Táluqs. As before noticed the cess falls only on rice lands, which are in the southern Táluqs, it is believed, relatively lower assessed than the rice lands in the northern Táluqs, where the Collector believes those lands sufficiently assessed. The northern Táluqs have valuable gardens which are not assessed, and rather than levy a cess of 10 per cent. on the rice lands, he would increase the land assessment, if the northern Táluqs are too highly assessed.

7. If any new cess is to be made for the purpose of providing funds for the payment of the Village Establishments, it should, I think, be made to fall, not on any particular class of lands, but generally on the whole holding of the Ryots.

The cess as now levied in six Táluqs amounted in Fasli 1270 to 84,494 Rupees. Of the amount so levied 61,746 Rupees only was spent on the Village Establishments of these Táluqs. The rest went to pay the establishments of the five northern Táluqs, in which no cess is levied, as shown in the annexed Statement. If a cess on the same principle is levied on the rice lands of the other five Táluqs, it would produce about 24,500 Rupees. The cess is credited to the general revenues, and the payment for the Village Establishments debited to the same.

Proceedings of the Madras Government, Revenue Department, 18th September 1862.

	Tâluqs.	Assessment of Fasli 1270.	Amount of 10 per cent. cess levied.	Cost of Village Establishment.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Paying cess.	Kurumbanad...	56,098 4 7	5,473 9 0	5,240 0 0
	Calicut...	55,303 1 1	5,424 10 0	6,087 0 0
	Ernad...	1,28,809 5 1	12,552 14 8	9,930 0 0
	Walvanad	2,07,544 10 6	20,429 11 9	13,014 0
	Ponani...	1,90,378 0 4	18,398 5 11	14,460 0 0
	Palghât...	2,25,018 0 3	22,214 14 3	11,115 0
	Total.....	8,69,151 5 10	84,494 0 4	61,746 0
Not paying cess.	Chirakel...	1,19,113 10 9		8,250 0 0
	Kotium...	49,309 10 0		5,490 0 0
	Kartenad...	43,287 13 9		6,015 0 0
	Wainád...	30,709 6 6		2,748 0 0
	Cochin...	2,525 5 10		216 0 0
	Total.....	2,44,950 13 10		22,749 0 0
	Grand Total.....	11,14,102 3 8	84,494 0 4	84,495 0 0
	If cess be levied in Chirakel Kotium and old Kartenad-(in North Malabar) it will amount to...		3,070 15 0	21,171 9 10
	Add Wainád...		252 8 7	
	Cochin...			3,323 7 7
				24,495 1 5

No. 359.

ORDER THEREON, 18th September 1862, No. 2,028.

1. Pursuant to paragraph 2 of the Order of Government 8th April 1862, No. 785, Mr. Pelly reports on the 10 per cent. cess levied in Malabar for the payment of the village servants in that District.

2. It appears from this report that the cess in question was originally imposed by Hyder Ali in 1780 on the assessment of rice lands to meet the charges of collection, and that it is levied only in the southern Tâluqs of the District.

3. With regard to the extension of the cess to the northern Tâluqs, the Collector objects to it on the ground that the rice lands, on which alone the cess would fall, are there assessed relatively more highly than in the southern Tâluqs. Mr. Pelly thinks, if any new cess is to be levied for the purpose of providing funds for meeting the cost of the Village Establishments, that it should "be made to fall not on any particular class of lands, but generally on the whole "holding of the Ryots."

4. The Governor in Council doubts the expediency of extending the cess in question to the northern Tâluqs of the Malabar District. The question, moreover, does not seem to him one to be taken up independently of the Revenue Survey and the correction of the land Tax. The existing arrangement has been long in force, and there were no doubt reasons for its introduction. It should not therefore now be disturbed.

(Signed) T. PYCROFT,
Chief Secretary.

3236 Calicut 22nd July 1862.

From

G. A. Ballard Esquire
Collector of Malabar

To

The Honorable C. Pelly
Member of the Board of Revenue
Fort St. George.

Sir

Adverting to para 2 of the proceedings of Government dated 8th April last and your letter of the 2nd June last I have the honor to submit the following remarks on the 10 per cent cess levied in the Southern Talúks of Malabar; and on the propriety of extending this demand to those Talúks where it does not now obtain.

2. The origin of the cess seems briefly to have been as follows. About A. D. 1780 one of Hyder's Officers was sent to Malabar to equalize the assessment. His general principle

in regards to rice lands, was to ascertain as well as he could the amount of rent payable to the landlords, for it must be remembered that private proprietary right was recognized and that the demands of rent and assessment were not as liable to be confused in Malabar as in many parts of India, and to take 50, 60, 65 or more per cent of this rent as the Government due. The amounts thus arrived at in kind were commuted at sundry standard prices to money assessments and a cess of 10 per cent on these revenues was added to meet the charges of collection.

3. A money assessment was levied on dry and garden cultivation, and no extra cess on this revenue was demanded.

4. The cess was not demanded in North Malabar. The reasons for exemption may be gathered from the following extract from the Malabar Commissioners' report with the exception of a few months previous to the commencement of the war in 1790, when the Rajahs had fled, and every thing was confusion, from the earliest of the Mahomedan conquests, the Northern districts may be called with more propriety Tributary than subject to Government, and up to the expiration of the quinquennial Leases, they all retained much more of their former character. The assessments were therefore made by the several Rajas on their own principles, and probably in conformity with original customs. To the southward a foreign mode of assessment was established and realized, by the officers of a foreign domination, and this from political motives of conciliation on a very reduced scale. a degree of disorder in the finances having been thus established, an addition of ten per cent on the Summa, met no direct opposition from a country which had

"felt the power of the conquerors. But this was a part of detail into which the comparative independence of the "Northern Rajas did not admit the "Officers of the Sultaun".

5. The cess has never been extended to the Northern Talaks since; nor, as far as I can ascertain, was the question of its imposition even mooted until your* call for information on the subject in the beginning of last year.

* To the Collector of Malabar dated 16 January, 1861 para 6.

From the Commissioners' remarks it would rather seem to have been a sort of supplement to an assessment which political reasons had to be fixed lower than the assessors liked; and which this cess under a special head seemed the most plausible way of bringing up to a fair standard.

6. In Fasli 1269 the 10 per cent cess produced Rupees 80,180. The arrangement of accounts and examination of lands subsequently carried out as it increased the revenue increased

the cess and the returns of Fasli 1270 show a sum of Rupees 84,494 collected under it.

7. The cost of the village establishments throughout the district in Fasli 1270 came to Rupees 84,495. Thus it will be seen that the proceeds of the cess in the South almost exactly balanced the expenditure under this head in both North and South; and when the increase of Revenue obtainable by the further settlement operations of the past Fasli (1271) is taken into calculation, the cess as it attains, will more than cover the expenditure. The statement inclosed shews at a glance the Talaks which do and do not pay the cess, the amount of lands revenue (for Fasli 1270) charged or chargeable with it, the amount of cess collected and the cost of the village establishments in the North and South. It will be seen that had the cess been

levied throughout in Fasli 1240 there would have been an excess over expenditure of Rupees 24,494.-

8. I must remark particularly that this cess is not levied separately (though distinctly entered in the demands) but is credited with the general revenue, to which again the expenses of the Village Establishment are debited. Hitherto the balance has been against the cess collections. Now, (supposing the cost of Village establishment not to be increased) it will be in their favor.

9. Having looked at the history and present aspect of this cess it remains to be considered if it should be extended to the North? Under the circumstances above stated it appears to me that this question may be answered affirmatively or negatively as we find the wet assessment relatively lighter or heavier in the North than in the South. This is an easy point to determine, and I wish I could bring more personal experience of Malabar revenue to bear upon it before having to express an opinion. The assistance obtainable from the Revenue Accounts is small. It is only about four years ago that the areas of the lands assessed were ascertained. Till then the amount of Revenue payable was all that was really known. By endeavouring to get some statistics of the extents of lands assessed at different rates in the different Taluks, I find that there is positively nothing at hands in the Office to shew these particulars. To prepare accounts would be the work of a year or two. At present the total assessed area of a Taluk, and the total assessment, can be given, but little more, and on such very general information it is obviously impossible to form any but a very general opinion on the relative incidence of the revenue

demands relatively to the value of the lands; and yet it appears to me it should be on this consideration that we should determine the present question.

10. As far as I can judge the wet lands in the North that do not pay the 10 per cent cess are assessed relatively more highly than those in the South that do. The average rates in the North vary from about Rupee 1 to Rupees 13. In the South from about Annas 8 to Rupees 12 per acre.

But as far as I can learn the wet lands in the North are rather inferior than superior to those in the South.

11. Landed property in the North brings a very high price. but this I believe is rather from the great value of the garden cultivation adjoining the rice lands, by which pepper, plantains &c. are raised in extraordinary profusion unburdened by any assessment. The rice lands, as I gather, are sufficiently assessed. If, on the analogy of the South, we added a 10 per cent demand it could doubtless be paid with ease; but it would be from the returns of other cultivation than that on which it purports to be. when the payer had not such other cultivation (which however would not often be the case) the addition of the cess might fall heavily upon him.

12. I have thought it right to make these remarks at length at the risk of being tedious, and it may be appearing undecided, because I wished when there was such room for variety of opinion to give superior authority the means of arriving at a conclusion for itself.

But I must add in conclusion that after much consideration of the subject I am decidedly against the extension of this cess. I would say — If the Northern Talooks are too lightly

assessed let a well digested increase of assessment be made, but do not extend a 10 per cent cess on the wet lands revenue which appears sufficiently high, because such a cess obtains in other Talúks where the wet assessment is generally lighter:-

I have the honor to be

Sir

Your most Obedient Servant,

Ch. Ballard

Collector.

Ed. Dl

Inclosure 2 in June/62

To Colls. of 20 cases

Enc. 7/4

16-7-62

1862. Sept.

No 2201

From

The Collector of Malabar

To

The Honorable C. Pelly

Member of the B. of Rev.

Fort St George

Dated 22. July 1862

Received 28. July 1862.

No. 3236. Rev. 229 1/2

Enc: No. 1.

Orig. B. Journ. of 18 Aug. 62

No 1855

Submitting his remarks on the 10 per cent cess levied in the Southern Talugs of Malabar and stating that he is decidedly against the extension of this cess to those Talugs where it does not now obtain.—

Enc. A. Journ. of 18 Sept. 62

No 2294.

Rec'd from 18 Sept. 62 2 b 358

Mr. Ballard the present Collector has now in the letter which I have the honor to enclose furnished a report on the Cess in question.

From Collr of Madura 8/22nd July 1862.

2. The Cess is levied only in the Southern Talugs of the district, though it is employed in the payment of the village Servants both in the Southern and Northern Talugs.

Southern Talugs.
Nuremburg
Calicut
Erroad
Walwanad
Ponnani
Palgat

Northern Talugs.
Chirakal
Kolatiri
Kurdoor
Tamicad
Cochin

3. The 10 per cent Cess is confined entirely to the Rice Lands. The Garden and Dry Lands do not pay it.

4. The origin of the Cess is stated to be as follows. "About A.D. 1780 one of Hyder Alis officers was sent to Malabar to equalize the assessments. His general principle in regard to rice lands was to ascertain as well as he could the amount of rent payable to the Landlord,—

and

and to take 50, 60, 65 or more per cent of this rent as the Government due. The amounts thus arrived at in kind were commuted at Sundry standard prices to money assessments and a cess of 10 per cent on these revenues was added to meet the charges of collection". The Cess seems to have been a supplement under a special head to an assessment, which for political reasons had been fixed lower than the assessors liked."

5. The Cess was never extended to the northern Talugs, which, it seems, were from the earliest Mohomedan Conquests, under their respective Rajahs, rather tributary than subject to the Government. The assessments were made by the several Rajahs on their own principles and probably in conformity with original customs. And the question of imposing the Cess on

12

on these Talugs has never till now been mooted.

6 Mr Ballard is decidedly of opinion that the 10 per cent Cess should not be levied in the Northern Talugs. As before noticed the Cess falls only on Rice lands, which are in the Southern Talugs, it is believed, relatively lower assessed than the Rice lands in the Northern Talugs, where the Collector believes those lands to be fairly assessed. The northern Talugs have valuable gardens which are not assessed, and rather than levy a Cess of 10 per cent on the Rice Lands, he would increase the Land Assessment, if the Northern Talugs are to be highly assessed.

7 If any new Cess is to be made for the purpose of providing funds for the payment of the Village Establishments, it should, I think, be made to fall not on any particular Class of lands, but generally on the whole holdings of the ryots.

The Cess as now levied in six Talugs amounted in Fasli 1270 to 81,194 Rupees. Of the amount so levied 61,746 Rupees only was spent on the Village Establishments of these Talugs. The payment to pay the Establishments of the Northern Talugs in which no Cess is levied, as shewn in the annexed statement. If a Cess on the same principle is levied on the Rice Lands of the other Talugs, it would produce about 21,500 Rupees. The Cess is credited to the general revenues and the payments for the Village Establishments debited to the same.

imposed

Salings	Assessment of Sadr 1270 Fs	Amount of 10 per cent Village Cess established Establishment	Cash of Cess
	Rs. as. Ps.	Rs. as. Ps.	Rs. as. Ps.
Payingcess Karambinad	86098 4 7	8473 9 11	6240 " "
Calicut	35303 1 1	3421 10 "	6957 " "
Ernad	128809 3 1	12552 11 6	9930 " "
Walavanad	207344 10 6	20129 11 9	13011 " "
Ponani	170378 " 4	15798 3 11	11160 " "
Palghat	231018 " 3	22311 11 3	11115 " "
Total	849181 3 10	84494 " 4	61715 " "
Assessment Cess Cochin	119118 10 9	" " "	8260 " "
Chetwai	49309 10 "	" " "	3490 " "
Kartinad	143287 13 9	" " "	10015 " "
Wynad	30709 3 6	" " "	2148 " "
Cochin	2525 3 10	" " "	216 " "
Total	344950 13 10	" " "	23729 " "
Grand Total	1194102 3 5	84494 " 4	84495 " "
			84495 1 5

If Cess be levied in Cochin Chetwai
and old Kartinad (in South Malabar)
it will amount to 21171 9 10

Add Wynad 3070 13 "

Cochin 252 3 7 3323 7 7

24495 1 5

I have the honor to be
Sir
Your most obedient Servant

Leech
Member

Pro. 8th April 62 No. 140.

Rev=
Pro. of Govt for 1862 Oct.
September
No. 2290

14-9 74
29-1-02

From,

The Hon.ble C. Pelly
Member of the Bd
of Revenue

To

The Hon.ble T. Pycroft
Chief Secretary
to Govern.t
Rev.e Dept.

Dated 13th August 1862.
Rd 14th

E-2-Ans.d

No. 1356.

C.O No. 2028. 18th Sept.r

Reporting upon the
origin of the 10 per cent. Cess
levied in the District of Mal.r
for the payment of Village
Servants.

No 358.

Rec.d 26 Aug.t/62 R.d 27 Rec.d 44 Ans.d
883.

A-16

Rev.e Depart.t

No. 2028.

Proceedings of the Madras Government
Under date the 18th Sept.r 1862.

Read the following
Letter from the Hon.ble
C. Pelly, Member of the
Board of Revenue.

Reporting upon
the origin of the 10 per cent.
Cess levied in the District (Referred to under 13 Aug.t/62 No. 1356)
of Malabar for the pay-
-ment of the Village Servants.

1 Pursuant to
para. 2 of the Order of
Govt. 8th April 1862 No. 785,
Mr. Pelly reports on
the 10 per cent. cess levied
in Malabar for the
payment of the Village
Servants in that District.

2 It appears from
this report that the cess
in question was originally
imposed

imposed by Hyder Ali in 1780 on the assessment of rice lands to meet the charges of collection, and that it is levied only in the Southern Talugs of the district.

3 With regard to the objection [illegible] the case of the Northern Talugs, the Collector objects to [illegible] on the ground that the rice lands, on which alone the cess would fall, are there assessed relatively more highly than in the Southern Talugs. Mr Petty thinks if any fair cess is to be levied for the purpose of providing funds for meeting the cost of the Village Establishments

Establishments, that it should be made to fall not on any particular class of lands, but generally on the whole holding of the ryots."

4 [illegible] The Governor in Council doubts the expediency of extending the cess in question to the Northern Talugs of the Malabar district. The question moreover does not seem to him one to be taken up independently of the Revenue Survey and the correction of the land tax. The existing arrangement has been long in force, and

and there were no doubt
reasons for its introduc-
tion. It should not there-
now be
fore be disturbed.

JF

4 Copies Lahee Banks & Co Post 1) Dec 14th 49.
with 2 Releases
14 " Lahee Boyd Banks
13 " Dreyer Rees & Wells
12 " Geo. Rees Sons & Co

Revenue 1862 Dpt.
Pro: of Govt. for Sept.

No. 2028.

774

Pro: of the Madras Govt.
Dy 18th Sept: 162.

Passing orders on
Mr Kelly's report on the
10 per Cent cess levied
Malabar Districts
for payment of Village
Servants.

No. 358 to 359.