

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2242	Press
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Dated	20 10 18 62	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th October 1862.*

No. 241. Read the following Proceedings of the Board of Revenue, dated 23rd September 1862, No. 6,380.

Read the following letters:—

From H. A. BRETT, Esq., Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 25th March 1862, No. 62.

SIR,

1. With reference to the Board's Proceedings dated the 3rd April 1861, No. 1,668, I have the honor to enclose a statement, showing the Polliems, Jaghires, and Agraharums in the Salem District, in which the Moturpha tax was collected by the Proprietors prior to the current Fasli.
 2. The collections for the three Faslis shown in the statement have been verified by local inquiries, and, as far as practicable, by comparison with the collections made by Government during periods when the estates were under Circar management.
 3. In column 13 of the Statement, I have described briefly the nature of the tenure in each case, and have given my opinion in each whether compensation can be fairly claimed or not.
 4. I stated in my letter to the Board dated the 1st August 1861, No. 134, that steps had been taken on the receipt of the Board's order to inform all parties concerned that the Moturpha tax would be collected on behalf of Government from the commencement of the current Fasli. At the same time a notice was served, through the Tahsildárs, on the several Poligars, Jaghire-dars, and Agraharumdars, stating that claims to compensation would not be received beyond the 30th June 1861. The Statement now submitted includes only those cases in which claims to compensation have been advanced in compliance with the above notice.
 5. In every case, excepting three, in which the Proprietors claiming compensation have clearly established their right to Moturpha, I have recommended a compensation equal to 20 times the average collections for three years, commencing from Fasli 1268 to Fasli 1270 inclusive.
 6. The three excepted cases refer to three estates (Jaghires) that are held for a fixed number of lives only. I have proposed in these instances that the holders should be permitted to collect Moturpha till the estates finally lapse to Government, provided that, in the present state of the law, the tax can be in any case legally collected.
 7. The total number of cases in which compensation has been claimed amount to 20; * comprising nine cases in which I have recommended compensation, amounting to Rupees 3,416-11-8; eight cases in which I have proposed to allow no compensation; and three cases in which I recommended that the holders should be allowed to collect the Moturpha till in each case the estate lapses to Government.
- | | |
|-----------------|----|
| Polliems..... | 3 |
| Jaghires..... | 4 |
| Agraharums..... | 13 |
8. There are no Zamindárs in this District. In the Moottas no Moturpha is at the present time collected by the Moottadárs. Up to Fasli 1230 the Moturpha was collected by the Proprietors themselves, but on the 7th August 1820, the Board of Revenue directed that from henceforward the Moturpha tax should be collected on behalf of Government, on the ground that under Section 4, Regulation XXV of 1802, the Moottadárs had no right to that tax. From that time therefore the Moottadárs have not been allowed to collect the Moturpha. The Board at the same time directed that remission proportionate to the sum entered in the settlement accounts, as the available assets under the head of Moturpha, should be granted to the Moottadárs. In conformity with that order, and other subsequent orders issued by the Board of Revenue on the same subject, a deduction is made annually from the Moottadár's Peshcush, amounting in the aggregate to Rupees 9,365, for the whole District. I enclose a Memorandum showing the different estates from which Moturpha is thus deducted.
 9. I also take this opportunity of requesting that the amount of Moturpha appertaining to each Mootta may be permanently deducted from the Peshcush, and the net amount, as shown in the Memorandum, may be taken as the future Peshcush of each Mootta.
 10. This course would save much trouble in the preparation of the District accounts; for according to the present practice, the total Peshcush is first exhibited; and then the Moturpha

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is deducted, as a disbursement or payment to the several Moottadars; but there is not, that I am aware of, any reason for thus continuing to exhibit the Moturpha as a separate item in the accounts.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the Polliems, Jaghires, and Agraharums in the Salem District in which the Moturpha tax was collected by the proprietors prior to current Fasli.

ENCLOSURE No. 2.

ABSTRACT.—Memorandum showing the different estates from which Moturpha is deducted.

From the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 27th August 1862, No. 196.

SIR,

1. With reference to your letter dated the 24th ultimo (without number), I have the honor to state that no provision was made in the Budget for the current year to meet the proposed charge of Moturpha compensation.

2. The savings which can be effected from other items amount only to Rupees 3,410 as shown in the annexed Memorandum.

	Average annual amount of Moturpha	Amount of compensation proposed to be awarded.
	RS. A. P.	RS.
Muddugondahally.....	203 5 0	3,383
Bullagoonta.....	12 2 4	200
Karuhlay.....	2 15 10	50
Total..		3,633

3. With regard to paragraph 4 of your letter, I beg to state that the sums specified in the margin would, in my opinion, be a fair compensation in the three cases referred to in paragraph 3 of your letter. The amount I have allowed in each case would yield an

interest equivalent to the sum each Jaghiredar enjoyed calculating the interest at 6 per cent. which can at any time be realized on good security in the market.

4. The age of the Bullagoonta Jaghiredar is 29, and that of the Karuhlay Jaghiredar 44. According to the rules for the commutation of pensions the amount would in the one case be Rupees 138, and in the other Rupees 30.

MEMORANDUM.

II. Duty on Arts, Trades, and Dealings Establishment.

Clerks below 50 Rupees, 3,210.—As the License tax has been abolished this charge is not required.

VI. Stamps.

Contingencies, 200.—No contingent expenses are incurred under this head. The Vendors furnish themselves with any stationary, &c., required for keeping their accounts. This sum is therefore saved.

1. Resolved that the above letters be submitted to Government, with reference to their Order dated 9th February 1861, No. 318.

2. With the earliest of them, the Collector forwarded a Statement giving the various items of Moturpha which each claimant for compensation had formerly collected; the items which under his Sannad the claimant was entitled to collect; the tenure of the Estate; and the compensation it is proposed to award in each case.

3. Compensation for the resumption of the Moturpha Revenue has been thus claimed in twenty cases, and in nine of these cases the Collector has recommended that compensation, amounting in all to Rupees 3,416 be granted, on the ground that the claimants have a right to such compensation. The compensation has been estimated in each case at 20 years' purchase of the average legal collections of Moturpha during the last three years.

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4. The Board support the Collector's recommendation in these cases, and concur with him in considering that in five of the cases noted by him no compensation is fairly claimable; but instead of permitting the holders of the three grants for terms of lives, whose interests are, as shown in the margin, to collect Moturpha during the remaining terms, the Board prefer the plan of compensating them also by a present payment equivalent to the interests they possess, and the Collector's second letter is in reply to the Board's call upon him for a Statement of the amount he would propose to grant with this object.

5. The Collector proposes to pay a sum which, at 6 per cent., would produce the same income as has hitherto been derived from the item of revenue, and has thus in fact proposed to convert what is now only a life interest in two out of the three cases, into a permanent property, at a rate of purchase only 1 per cent. less favorable than what Mr. Brett proposed in the case of the permanent Inams. The Board suggested to the Collector that he should be guided by the scale for commuting pensions, the highest amount provided by which is 13 years' purchase. The Inam Commissioner's charge for redeeming from liability to lapse when there are no heirs is half assessment, and a quarter assessment when there is a terminable heir, with compulsory commutation at 20 years' purchase in both cases.

6. These rates of charge would correspond with purchase of a right in similar cases as regards heirs at 10 or 15 years' purchase respectively, and the Board consider that compensation at these rates would be a liberal adjustment of the matter.

RS.	A.	P.	
12	2	4	X 10 = 121 7 6
203	5	0	X 15 = 3,049 11 0
2	15	10	X 10 = 29 14 4
			3,201 0 10

7. The compensation thus calculated will amount to Rupees 3,201 as shown in the margin, and to this sum is to be added the amount proposed by the Collector to be paid at 20 years' purchase, viz., Rupees 3,416, making a total sum of Rupees 6,617 for which the Board recommend that sanction be accorded. As the compensation must be considered to have fallen due from the time the collection of Moturpha was disallowed, the charge should be debited as an arrears charge against 1861-62, and can be met from any savings effected in the Budget of that year, although there is no provision in the District Budget for the current year 1862-63.

Unkusagherry.
Sholagherry.
Bagular.

8. As regards the three unsettled Polliems noted in the margin, the Board consider that further information is required before negating their claim to compensation. These Polliems were held on a fixed tribute previous to 1815; they were then taken under attachment as a preliminary step to the introduction of a permanent settlement, which however was not made, and the Polliems were ultimately restored to their owners, and the original tribute which is still paid.

9. The Collector will be called upon to ascertain and report whether any Moturpha items were collected previous to, and during the time the Polliems were under attachment; and secondly, whether there is any evidence on the records of his office to show that any valuation was made of the estates while under attachment, with reference to their actual receipts and usual sources of revenue. The final adjustment of the claim can be best disposed of with the permanent settlement of the annual Peshcush which is now under consideration.

10. There is one item of Moturpha which frequently occurs in the Statement enclosed in the Collector's letter, in regard to which the Board had some doubts. It is termed "Manavari" and forms a very considerable portion of the collections for the resumption of which compensation is now proposed. From the literal meaning of the term "Ground tax," it might be assumed that it was a species of quit-rent paid for the land on which houses were built, and the collection of which might have been still permitted; but a majority of the members have come to the conclusion that it is properly a tax on the individual, and therefore an item of Moturpha, and that as such its collection is no longer legal.

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20th October 1862.*

11. The reasons which led them to this conclusion are, first, that the item in question has been always entered in the accounts as in item of Moturpha revenue; secondly, that the house tax collected in other places is invariably considered a Moturpha item; and thirdly, that, as the houses as the payers are generally situated on the village site, the owners could not, according to the usual practice, be charged with a Land rent.

12. In addition to his suggestions for granting compensation on account of resumed Moturpha, the Collector requests sanction in the above letter for a permanent alteration in his system of keeping accounts as regards the Moottas of the District. It appears that up to 1820 the Moturpha was collected by the Moottadars; that in that year orders were issued for its collection by Government, a corresponding remission being granted to the Moottadars; and that ever since that date remissions, as shown in the Statement submitted, are granted annually to the Moottadars. The Collector requests that he may be authorized permanently to reduce the Peshcush of the Moottadars to the sums entered in column 5, instead of making these annual remissions, and the Board sanction this proposal.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 242.

ORDER THEREON, 20th October 1862, No. 2,242.

Agreeably to the recommendation of the Board of Revenue in paragraph 7 of these Proceedings sanction is granted for Rupees (6,617) six thousand six hundred and seventeen. They will ascertain from the Accountant General as to how this charge can be met from the Budget for 1861-62.

(Signed) T. PYCROFT,

Chief Secretary.

3. Compensation for the resumption of the Moturpha Revenue has been thus claimed in twenty cases, and in nine of these cases the Collector has recommended that compensation, amounting in all to Rupees 3,416 be granted, on the ground that the claimants have a right to such compensation. The compensation has been estimated in each case at 20 years' purchase of the average legal collections of Moturpha during the last three years.

4. The Board support the Collector's recommendation in these cases, and concur with him in considering that in five of the cases noted by him no compensation is fairly claimable; but instead of permitting the holders of the three grants for terms of lives, whose interests are, as shown in the margin, to collect Moturpha during the remaining terms, the Board prefer the plan of compensating them also by a present payment equivalent

to the interests they possess, and the Collector's second letter is in reply to the Board's call upon him for a Statement of the amount he would propose to grant with this object.

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6. These rates of charge would correspond with purchase of a right in similar cases as regards heirs at 10 or 15 years' purchase respectively, and the Board consider that compensation at these rates would be a liberal adjustment of the matter.

7. The compensation thus calculated will amount to Rupees 3,201 as shown in the margin, and to this sum is to be added the amount proposed by the Collector to be paid at 20 years' purchase, viz., Rupees 3,416, making a total sum of Rupees 6,617, for which the Board recommend that sanction be accorded. As the compensation must be considered to

have fallen due from the time the collection of Moturpha was disallowed, the charge should be debited as an arrears charge against 1861-62, and can be met from any savings effected in the Budget of that year, although there is no provision in the District Budget for the current year 1862-63.

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9. The Collector will be called upon to ascertain and report whether any Moturpha items were collected previous to, and during the time the Polliems were under attachment; and secondly, whether there is any evidence on the records of his office to show that any valuation was made of the estates while under attachment, with reference to their actual receipts and usual sources of revenue. The final adjustment of the claim can be best disposed of with the permanent settlement of the annual Peshcush which is now under consideration.

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Annual average
Collections of
Moturpha.

RS.	A.	P.	
12	2	4	Last life incumbent.
203	5	0	One life after incumbent.
2	15	10	Last life incumbent.

RS.	A.	P.	
12	2	4	$\times 10 = 121 \ 7 \ 6$
203	5	0	$\times 15 = 3,049 \ 11 \ 0$
2	15	10	$\times 10 = 29 \ 14 \ 4$
			$\underline{\hspace{1cm}}$
			3,201 0 10

of which might have been still permitted; but a majority of the members have come to the conclusion that it is properly a tax on the individual, and therefore an item of Moturpha, and that as such its collection is no longer legal.

11. The reasons which led them to this conclusion are, first, that the item in question has been always entered in the accounts as an item of Moturpha revenue; secondly, that the house tax collected in other places is invariably considered a Moturpha item; and thirdly, that, as the houses of the payers are generally situated on the village site, the owners could not, according to the usual practice, be charged with a Land rent.

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(True Copies and Extract.)

[Signature]

Secretary.

To Honorable T. Pycroft, Chief Secretary to Government, with enclosures.

Copy to Honorable D. Arbuthnot, Collector of Salem.

I agreeably to the recommendation of the Board of Revenue in para 7 of these Proceedings sanction is granted for Rs 6617, Six thousand, six hundred and seventeen. They will ascertain from the Accountant General as to how this charge can be met from the Budget for 1861/62.

[Signature]
Erd. J. Wright.

10th January 1861 No 120/21

[Signature]

PROCEEDINGS OF THE BOARD OF REVENUE.

No. 27111

11th 1862. Department.

Chief Secretary to Government

Dated 23rd September 1862.

Despatched 26th

Received 27th

[Signature]

Transmitted to D. of Rev. by 16th Oct 1862

10th 1862 No. 6380

Submitting letters from the Collector of Salem regarding the subject of compensation claimed on account of resumed Moturpha, with the Board's remarks thereon, and sanctioning the Collector's proposal to make a permanent reduction in the Peshcush of the Mootadars instead of annual remissions.

No 20410. 20 1861

Will care order

10th 1862 No. 6380
20th Oct 1862
14th 1862 No. 6380
3rd 1862 No. 6380
3rd 1862 No. 6380