

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2463	Press <u>Mis.</u>
267. 268	
Dated 22-11-1918	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
22nd November 1862.*

No. 267. Read the following Proceedings of the Board of Revenue, dated 8th November 1861, No. 6,149:—

Read the following letter from B. CUNLIFFE, Esq., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Nagalapuram, 8th October 1861, No. 348.

SIR,

1. I have the honor to reply to the Board's Proceedings 4th January 1860, No. 23, forwarding Government Proceedings 21st December 1859, No. 1,733, which suggested that the higher rates both of single and double crop Nunjah in Smalley's villages should be lowered according to a given scale, and that if the Board approved of the proposition, the scheme might be extended to the other villages in the District.

2. I regret that my reply has been so long delayed, but on first perusing the papers, after taking charge of the District in last year, I was so convinced that the relief should be general, and not confined to the rates in question, that I was anxious to put before the Board a more enlarged measure of reduction.

3. The Deputy Collector at Madras, an Officer of great revenue experience, consented to prepare the Statements necessary in explanation, and he has been engaged on the subject until now, as his more immediate duties gave him opportunity. I have, however, given up the idea of pressing my plan now, as the Government may not be inclined to forego at this time the amount of revenue which it proposes to relinquish.

4. I shall in the sequel give my reasons for advocating the larger reduction, and should a further report be called for, it can readily be furnished as the accounts have been prepared.

5. It will be remembered that the Board's proposal (Proceedings 22nd August 1859, No. 3,309) was to reduce the assessment in Smalley's villages by 11 per cent. This on the cultivation of Fasli 1261, a favorable year, would cause a surrender of 5,500 Rupees, and of 11,600 Rupees on the entire Ayacut. It has generally been supposed that the assessment in these villages was higher than in the rest of the District, but Statement B, accompanying the Government Proceedings above quoted, show that it is not so.

6. Enclosure A has been prepared to show the extent of the reductions as proposed by Government, if carried out throughout the District. It will be seen that the total remission, column 7, will be 43,275 Rupees on the entire Ayacut, and 33,349 on the cultivated portion of it, leaving column 16. 53,364 Rupees out of which the reduction, judging from the effects of lowering the assessment elsewhere, might be made good. This last amount, however, includes immemorial waste, which should be struck out of our calculations, as the cultivation of it is improbable. Omitting Anadi, the Sheycal and Laick waste will be between 4 and 5,000 Cawnies, but the culture of this portion even is not looked for by those most conversant with the District.

7. The fact is that cultivation is carried on to the full extent for which there is irrigation. The Ryot has no other wish or desire than to increase his farm, and of this we have ample proof in the increased demand which a good season invariably causes and in the annual remissions which are given for withered produce, thus demonstrating that the Ryot is anxious to take full advantage of the hopes which the early season may encourage.

8. I reply, therefore, to the Board's query in their Proceedings of the 4th January 1860, that a moiety of the waste is occasioned by want of water. For the same reason I am of opinion that the amount proposed by the Government to be given up will not be supplemented by additional cultivation.

9. Statement A, accompanying the Government Proceedings, shows that the waste which includes Anadi, is greater in the rates for which no relief is proposed, than in those which are lowered. The supposed better lands indeed, as may be learned from the same Statement, have on the average only 7 per cent. waste, but their more favorable situation will account for this condition.

10. The average assessment is low as remarked by the Government, but low as it is, the Sheycal and Laick waste is 32 per cent. notwithstanding the alleged advantage of nearer vicinity

to the Madras market. There must be some cause for this, and I will endeavour shortly to explain it.

11. The District is emphatically a poor one. It has no river irrigation (for the small channels of the Pálár cannot be so called), such as exists in most other Nunjah Districts, affording an almost certain supply of water in the early part of the season. We are dependant on tanks alone, for the most part small, and holding two or three months' supply. These are filled by the north-east monsoon, and will water but little of the so-called Nunjah extent under them.

12. The project of leading a channel from the Pálár across the District from west to east will be extremely beneficial, when completed. Though it is now apprehended that the Pálár is very seldom in flood in the early Fasli, and therefore that it will not give the advantages anticipated, it will still bring a sure supply in the monsoon to a number of our best tanks, and thus do away with the present uncertainty of cultivation under them.

13. As the District surrounds the Presidency Town, unusually high prices are supposed to favor the Ryot; but in fact, this condition though existing to some extent, is much exaggerated. The price current lists will show that the Southern Districts enjoy on the whole a better market. Exportation raises the price in them, while importation both by sea and land lowers it in Madras. Inquiry would, I think, show that during our late unfavorable years, food has been cheaper at Madras than in many other parts of the Presidency.

14. Supposing, however, though I do not myself allow it, that the demand had favored this District more than its neighbours, the dearness of labor, from the proximity of a large city, and the various operations carried on within it, has more than counterbalanced the alleged advantage. There is no doubt that the farmer in Chingleput has much to contend with in this respect, and that every agricultural operation is to him highly priced.

15. The Mirasi system too in a degree, but not, I believe, to the extent often attributed to it, may discourage agriculture by throwing impediments in the way of procuring land by those who are not of the Mirasi body. But this is an ancient institution, and there is no ignoring it, though some great names in Indian Administration have endeavored to do so. It is better to recognize it fully, before the Civil Courts compel respect to its privileges, and this is another reason why the land tax of the District should be so low as to give room for the Mirassidárs' dues without trenching upon the fair profits of the cultivator. The present feeling between the Mirassidár and the Pyakary is not a desirable one, and arises, as far as I have observed, more from the Pykary attempting to evade his dues, than from the landlord demanding beyond his rights.

16. Was a general rule recognized by authority, that the proprietor's share was to be, say one Rupee per Cawny of wet land, and half a Rupee for dry, the Mirassidárs would be content, any extent of land would be willingly let out by them, and the present ill feeling would cease.

17. Though our Punjab rates are very low, there is but little land taken up. The soil is poor, and will not bear the more remunerative products of other Districts, Indigo, Gram, Ground nut, &c., and which so often pay the assessment of the Puttah, leaving the Nunjah to be enjoyed rent-free.

18. My predecessor recommended (6th April 1858) a general reduction amounting to about 1½ lacs, but the Board (paragraph 12) were averse to such a large abatement, and preferred awaiting the arrival into the District of the survey and assessment now in progress throughout the country.

19. As their entry into the District seemed to me as near as the Greek Kalends, I had it in view, as before remarked, to submit a scheme of reductions slightly differing from Mr. Shubrick's.

20. Deducting the Manavary lands, my proposition would have embraced the foregoing of 1,13,000, the reduction being caused by throwing the existing 249 Nunjah rates into 14, the condensing so many classes being necessarily accompanied by a lowering of the demand. My average rate would have been 4-14-6 for single, and 11-14-3 for double crop land.

21. Each village now has its 1st class, but the tax varies, and is learned only by a reference to the Pymaish account. This minute sub-division is most perplexing, throws difficulties in the

way of an inspecting Officer, and renders so easy the tampering with the accounts that the village servants do not lose the opportunity. I should have proposed a fixed rate for each class, and this known, would give the rate. The alteration might easily be made in the present accounts, and no fresh ones need be prepared.

22. The reduction would not be made good by cultivation under present sources of Irrigation, for these, as said before, are fully employed, but the assessment being lowered, the Ryot would be induced to sink wells, and raise a wet crop on land which is now rarely reached by tank water, and paying the Nunjah Tax for the first crop, would take the second free of Tax, or at least would call on his well when the tank water proved deficient.

23. In this manner I think the revenue surrendered would in a year or two be made up, and we might dispense indeed with any further survey and assessment, which are expensive operations, and seem uncalled for, when, as in this District, the old survey is pretty accurate, and when the original calculations of produce, and of commutation price based upon them, though high, have been fairly distributed relatively, and a simple reduction in the rates, therefore, would equitably lower the assessment throughout.

24. If thought worthy of further consideration, the accounts are ready for a more detailed report.

25. The reforms alluded to in paragraphs 9 and 10 of the Government Proceedings have not been commenced. I have no one on my establishment, save the Sheristadár, to whom I could entrust the classification of these lands, and him I cannot spare from the current duties of the Office. A Deputy Collector of experience might be specially deputed on this work, for it is obvious that it is one upon which an high and trustworthy Officer should be engaged.

26. Should the Board decide upon lowering the higher rates, as suggested by the Government throughout the District, I hope to have sanction at an early date, so as to carry out the modification during the coming settlement. The plan which I have sketched is only an extension of this relief, and can be subsequently introduced, if thought desirable.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the operation of the revision to the extent proposed by Government.

1. In their Proceedings dated 22nd August 1859, No. 3,309, the Board submitted to Government their recommendation for a reduction of 11 per cent. on the Nunjah assessment of the 146 villages settled by Mr. Smalley in the Chingleput Taluq, and their proposals to transfer to the class of Punjab at suitable rates of assessment all unirrigated lands classed by Mr. Smalley as Nunjah, and also all "Manavary Nunjah" or land cultivated with wet crops by means of rain only, without artificial irrigation, these two last proposals being applicable to the whole District.

2. The Government in their Order, dated In Cons. 29th December 1859, No. 6,485. 21st December 1859, No. 1,733, on the Board's Proceedings sanctioned the two last proposals for immediate adoption, and also a reduction in the rates of Nunjah assessment in excess of Rupees 9 per Cawny according to a scale laid down by them in paragraph 7, to be extended to the whole District if approved by the Board. They further authorized the employment of a small establishment to carry out the work.

3. In their Proceedings of 4th January 1860, No. 23, communicating these Orders of Government to the Collector, the Board requested him to report without delay the best mode of carrying out the arrangement for reducing the Nunjah rates throughout the District, and to state what portion of the waste assessed at rates below Rupees 9 per Cawny is due to want of irrigation.

4. Mr. Cunliffe's letter, recorded at the head of these Proceedings, is in reply to this call for information.

He submits a Statement showing that the extension of Government proposal throughout the District will result in a total reduction of Rupees 43,274, of which Rupees 33,349 will fall

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on the cultivated area, and Rupees 9,925 on the assessed waste, the reduced assessment on this last portion of the lands affected being left at Rupees 53,363.

Single crop.....	Cawnies.	5. Out of the total Nunjah area of the District amounting to
Double „	13,374	3,32,000 Cawnies, the relief sanctioned by Government will benefit
	7,350	
	20,724	Cawnies 20,724.

6. Omitting from the waste Nunjah area all lands registered as "Anadi Bunjer" or immemorial waste, there will remain some 5,000 Cawnies of land registered as Sheykal and Laick, being lands which though once cultivated have been abandoned from periods more or less remote, but he states that those most conversant with the District do not expect that the reduction of the assessment will induce the re-occupation of even this portion of the uncultivated area, and that this opinion is shared by himself. He points out that the District is essentially a poor one in quality of soil, and but ill-provided with means of irrigation, and declares his belief that one-half of the whole waste is due to want of water, remarking that the proportion of waste to cultivation is greater in the rates below Rupees 9 per Cawny than in those above, as is apparent from the Statement A annexed to the Government Proceedings of 21st December 1859.

7. The Board have no hesitation in recommending that the Government proposal be carried out to the full extent, and are sanguine that this relief will in Chingleput District as elsewhere be followed by an increase in the area of cultivation sufficient to compensate for the revenue relinquished. They do not however consider that this reduction will effect more than a palliative of the existing evils of over-assessment, but would leave further reductions to be determined at the time of the survey and general revision of assessment in the District.

8. Mr. Cunliffe states that he has himself prepared a scheme of reduction to the extent of Rupees 1,13,000 on the Nunjah lands exclusive of the "Manavary" by throwing the existing 249 Nunjah rates into 14, but has not submitted it fearing that Government would be unwilling at the present time to relinquish so large an amount of revenue.

9. The Board regret that the Collector has allowed so much time to be lost in concocting his larger scheme without introducing the smaller one that had been already sanctioned, but they must leave it to himself to determine whether on mature consideration he will bring forward his plan.

10. They are of opinion that well considered reductions of over-assessment are measures of wise economy, and not sacrifices of public revenue, as they are certain to be attended by benefit to the State indirectly if not directly by producing an extension of cultivation and in increased revenue from land, but they see no reason to think that Mr. Cunliffe's scheme would supersede the necessity of a regular survey and assessment of the District. It would merely introduce an imperfect measure by means of inadequate agency instead of one which is in its character complete, and for the carrying out of which there is an efficient machinery already at work elsewhere.

11. As measures have been taken to press to completion the Pálár irrigation project, which will much benefit the District, the Board trust that at no distant date it may be found advisable to undertake the regular survey and general revision of the District assessment.

12. The re-classification of all the unirrigated lands classed as Nunjah, and of the Manavary Nunjah, which was sanctioned by Government has not been commenced, though more than a year and a half has since elapsed. The Board greatly regret this most unsatisfactory delay, and cannot admit that the reasons assigned for it by Mr. Cunliffe are sufficient. If as he states he found himself unable without additional aid to carry out these remedial measures, he should at once have brought the difficulty to notice, and not have allowed the removal of glaring evils which had been detected and condemned, to be thus needlessly delayed.

13. The Board do not consider it desirable to employ the Sarishtadár Vurda Charry upon the work, and resolve to recommend to Government that a competent Deputy Collector be temporarily appointed specially for this duty.

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22nd November 1862.

14. If his services can be made available they would gladly entrust the task to Deputy Collector Ramaya now in Salem, otherwise they would name Tiruvencata Charry or Devasigamany Pillay, who are now employed in South Arcot and Coimbatore.

15. The whole reform might be carried out in the settlement for the current Fasli.

(A true Copy and Extract.)

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

No. 268.

ORDER THEREON, 22nd November 1862, No. 2,463.

1. The Board of Revenue in their Proceedings above recorded assent to the scheme proposed by Government in their Order of 21st December 1859, No. 1,733, to reduce the higher rates of Nunjah assessment prevailing in the late Chingleput District, and state the manner in which they would give effect to it and other measures of relief to the Ryots.

2. The Government, therefore, resolve to instruct the Board to carry out without any delay the measures indicated in their Order alluded to, which are, first, to reduce the higher Nunjah rates, *throughout the District*, and make all the land single crop, a separate charge being made for a second crop when grown; second, to transfer to Poonjah such Nunjah land as is not provided with irrigation and Manavary Nunjah or land dependent on the falling rain. A competent Deputy Collector will be appointed at an early date to aid the Collector in carrying out these reforms. The Board will issue clear instructions on the subject for the guidance of the Collector and the Deputy, based on Proceedings of Government dated 21st December 1859, No. 1,733.

3. The Board will require Mr. Cunliffe to furnish them with monthly reports of the progress made in this important work, and see that no unnecessary delay occurs.

(Signed) J. D. SIM,

Secretary to Government.

- It seems to me inexpedient at present to do more than

carry out the measures indicated in the Govt. order of 21 Decr 1859 - viz
1st. To reduce the higher Kungah rates, throughout the District, & make all the
land single crop, a separate charge being made for 2nd crop when grown -
2nd. To transfer to Poorjah, such Kungah land as is at present with impetun, &
then every Kungah a land dependent on the falling rain.
(This would afford important relief and further measures can be considered when
the improvement of the District is taken up & the Kungah & Poorjah questions are settled.
A good description should be given to all the collector - E. M.

This may be sufficient
- since for the present
but from it must
really be carried
out at once, and
the Government has
more of the same
- principal object
that has already
occurred - the 1st.

In their order of the
21 December 1859 A. 1733 the
Government proposed a reduc-
tion of the higher rates of
Kungah assessments permit-
ting in the Kungah District
land and called on the
Board to report on the pro-
position and, if they ap-
proved of it in general, to
state the detailed manner
in which they would give
it effect.

From the statement
submitted by the collector
it appears that the proposal
of Government will affect
20,724 out of 33,2057. canons
of land rated as single
and double crop Kungah
in the whole District. The
assessment of this land
now stands at Rs 165,768
and

and would by the measure proposed be reduced to 16,12,498³, the relief thus amounting to Rs 43,275 on 20724⁴ bannias

Taking the cultivation now only, the total area is 130,996 bannias assessed at Rs 8,11,091 of which 15147 bannias will come under the proposed change, the reduction being Rs 33,549.

The waste affected by the reduction amounts to 3576 bannias assessed (at the reduced rates) at Rs 53,352 and it is from this source that the Revenue given up must be made good.

Mr Crombie however states ~~but~~ that there must conversant with the District do not anticipate the occupation of this waste and this opinion is shared by himself. The Board ~~has~~ entertain a different opinion founded on the

experience

should be that the Government
to see that the Government has its duty
and will hold them responsible
if he does not & they find it difficult
and expect the Government to
should be organized to furnish
the Government with monthly reports
the progress made in paying off
the Government and the Government
look closely after him
the expenditure of 249 bannias, it will
in the District will be a barrier
- some state of things which it is to
I hope may be removed in future

JP

Long-

6/11/62

unavoidable consequences of
reductions of assessment
in all other Districts

In proposing the
reduction of the higher
rates in the Madras Dis-
trict, the Government were
actuated by a wish to
approximate the assessments
in some degree to those
prevailing in the adjoining
Districts of North
and South Arcot, and
they specially pointed
out that in the highest
class there was a very
slight proportion of
waste. Increase of Revenue
was not the object
so much as justice to the
Rajahs of Madras, who
were shown without
any apparent reason to
be more highly taxed
than their neighbours.
Under these circumstances
the Government desire that
the reductions be carried
into effect without further
delay.

In

In the order already
granted the Govt sanctioned
two other reforms viz the
transfer to Panjab of
suitable rates of assessment
of all land not provided
with irrigation at Govt
expense, and all land
designated as "Manawary
& Panjab". These reforms
have not been carried
out owing to the collector
knowing no one except
his Munsifdar already
fully occupied with cur-
rent business to whom
he could entrust this
duty. The Board recom-
mend that an experienced
Deputy Collector be as-
signed to the District
temporarily for this
purpose and they name
3 Officers whom they con-
sider well qualified for
the duty.

The Govt are led
by Mr Cunliffe's report
to consider that a more
general measure ^{is necessary} than
that

that proposed by the
Board, in contemplation
of an early resumption of
assessment of the District.
These operations however
are not likely to be
commenced for several
years and it is an
open question whether
it will be expedient to
incur the heavy expense
which they necessarily
involve when other
Districts more in need
of them are completed.

Mr Cunliffe states
that of the strength
Agent of the District
unaffected by the
retief now allowed
more than half viz
19,500 Camres out of
31,000 are muske. The
retief already given
affects only 15,147 Camres
out of 20,724 and must
cannot therefore be
expected from it. and
in fact so far as a
large proportion of

A clerical error in
these figures. —

would

waste argues over approp-
riate this land needs
relief less than the re-
maining New York area.
Again there are said
to be 249 New York rates
in the District. The
New York area is not
given - but Mr. Cunliffe
states that although
the rates are very low
the poverty of the soil
prevents much of it
from being taken up.
implying, the Govern-
ment presume, that
though the rates are
light in comparison
with those prevailing
in other Districts they
are really burdensome
when the quality of
the soil is considered.

Mr. Cunliffe states
that he has particularly
prepared a scheme
of general revision which
could speedily be sub-
mitted if desired under
the circumstances, states
by

by him and with the
force especially to the
Boards referred to in para-
graph 7 of their Proceedings
the Government think it
desirable that he should
be instructed to submit
this scheme as soon as
possible to the Board who
will submit it to Govern-
ment with their opinion. The
Government will then
decide whether to rest
satisfied for the present
with the relief now ap-
portioned and that sanc-
tioned in the order al-
ready quoted, leaving
further measures until
the recovery and progress
of the District hereafter
or to adopt in each case
the same mode of ac-
tion which has proved
so successful at little
expense of time and
money in North and
South Arcot.

P.S.

Revenue Department.

No. 2463.

Proceedings of the Madras Government
under date the 22nd November 1862.

Read the follow-
ing Proceedings of the
Board of Revenue.

Submitting with
remarks a letter from
the collector of Madras
regarding the deduction
according to a given
scale of the higher rates
both of single & double
crop Ruzjah in small
villages and the extension
of the scheme to other
villages if approved.

(Here rules 8th
No. 1861 No. 6149)

The Board
of Revenue in their
proceedings above re-
corded assent to the
scheme proposed by
Govt in their order
of 21st December 1859
No. 1733 to reduce the
higher rates of Ruzjah
assessment prevailing
in

Received 6th Nov 1862.

in the late ~~chughat~~
district and that the
~~desired~~ manner in
which they would give
effect to it and other
measures of relief to
the ryots.

2. The Court therefore
resolve to instruct the
Board to carry out with-
out any delay the
measures indicated
in their order alluded
to which are; 1st to re-
duce the higher ~~Rum-~~
-jah rates, throughout
the district, and make
all the land single prop,
a separate charge be-
-ing made for a 2^d prop
when grown - 2^d to trans-
-fer to Poonjah, such
Rumjah land as is
not provided with ir-
-rigation, and Man-
-wary Rumjah or land
dependent on the falling
rain - A competent
collector will be appointed
at

at an early date to
aid the collector in
carrying out these
reforms. The Board
will issue clear in-
-structions on the
subject for the guid-
-ance of the collector
and the Deputy, based
on Proceedings of Court
dated 24th December
1859 No 1733.

3. The Board will
require Mr. Cunliffe
to furnish them with
monthly reports of the
progress made in
this important work
and see that no un-
-necessary delay oc-
-curs.

14 Copies Collected of Real Prop. 24th
with 1 Enclosure

20 - 11/11/11

26/12
5

Rev. No. $\frac{1-2}{21-12-59}$

Revision of a payment
in the late Mungah
District.

Revenue 1862 Deptt.
Pro: of Govt. for Govt.

N. 2463.

Pro: of the Madras Govt.
Df 22. Nov/62.

Pro: of the Board of Rev.
of 16 Dec/62 C No 3507
C-24" $\frac{377}{378}$.

Proceedings Board of
Revenue regarding the
reduction of the higher rates
both of Single and double
crop Mungah in Small's
Villages in Madras District,
with orders thereon.

N. 267 + 268.