M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2673 — Press Mis.

338.337

Dated 23-12-1926

Not to be folded or roughly handled

No. 336. Read the following Proceedings of the Board of Revenue, dated 27th November 1862, No. 7,817:—

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 15th November 1862. No. 240.

SIR,

1. I am aware that some tanks (many I fear) in this District, are in a ruined state, and have been so for a series of years, so much so in fact in many instances that the cultivable land under them is now covered with jungle. The Government know best whether there is any prospect of their being able to undertake their repair within a reasonable period; if not, I would propose for consideration, whether it would not be advisable to encourage the Ryots to do so, and this I have every reason to believe they are quite prepared to do, if they only receive due encouragement. In view to this desirable end, I beg to suggest that all ruined tanks which have been in this state above five years be handed over to the Ryots on condition that they pay the highest dry rate of assessment for the whole Ayacut. In such cases the highest dry rate might be fixed at Rupees 2 per Acre. In making this proposition I am I conceive doing nothing more than asking Government to extend the principle, which they have already conceded, viz., that a Ryot is to have the full advantage of all improvements made at his own expense. I confess I feel sanguine as to the beneficial results to both Government and the people. Government will, I am sure, find the land revenue steadily increase under such beneficial policy, whilst the people will be induced to lay out their capital now invested in jewels, or stored away underground, for the simple reason, that they believe it pays them best to keep it in this way. The construction and repair of tanks and works of irrigation are in accordance with native idea; they will at times lay out large sums in the construction of tanks where perhaps nothing else would tempt them to expend their money.

2. The people also belive in Government in matters of the description under discussion, *i.e.* if Government declare that such and such lands are to be had at such and such rates of assessment, they accept the declaration and are prepared to act on it so far as it will tend to their advantage; the case of the repair of tanks and other works of irrigation on the terms proposed, I consider to be a case of this kind, and I doubt not that if acceded to, the latent energies and property of the people will be speedily called into play, and many lands now under jungle will be brought into a high state of cultivation with a corresponding improvement in the condition of the people. How great the improvement in the condition of the people and province since it was declared that all improvements made by the expenditure of private capital were to be enjoyed by the people making them, has been, is patent to every one. No less than 4,600 new wells[1] have been dug at a cost of about Rupees 6,90,000, and there cannot be a doubt that under the same liberal and just policy, every ruined tank would be repaired, and contribute its quota to the material wealth and prosperity of the country. Another question on which the liberal policy now advocated will have a most important bearing for good, is that of the emigration of our poorer Ryots to the French Settlements.

[1] At the average rate of 150 Rupees each well.

3. Surely there must be something very wrong, when so many of them have left their homes. Few persons like to quit the land of their birth, and I believe the feeling to be as strong in the Hindoo as in the natives of any country. Then why do they leave? Simply I believe because our land revenue settlement has been repressive of industry. Within the last eight years liberal and just opinions have been brought into play, and the result has been most satisfactory in every point of view. Let the Government sanction the proposition now made, and I believe the French Emigration Agents' Maistries about to flood the land, a list of whose names, some 90 in number, I lately received from Government, will I expect shortly return to their masters with the unwelcome news that people wont leave their homes as they used to do. The past season in this province was a very bad one; the Railway works have been completed,

bodies of people had to subsist in a measure on the money which they had made on
s. Much of this money is still in the province, and will no doubt, if the inducement
e strong enough, be laid out on the old tanks. I request that this subject may receive
, and I trust the favorable consideration of the Board of Revenue.

Ordered to be submitted to Government with the Board's recommendation that the
advocated by Mr. Grant be at once adopted not only in Coimbatore, but also throughout
dency, but that detailed information be required on every individual case, and that the
authorized at their discretion to sanction the application of the principle, when they
t will not injuriously affect either public or private existing interests.

It appears to the Board incontestable that in very numerous instances the material
of the State and of the community, as well as the public finances would be greatly
by the adoption of the proposed course. The success of emigration schemes when
n connection with the wide extent of cultivable waste land, and the numerous ruined
irrigation scattered over the country, cannot but afford ground for poignant regret, and
s in the strongest manner that deplorable policy of over-taxation which induced a state
ssion and hopelessness from which the more liberal measures of later years have by no
et completely raised the inhabitants, although doubtless great improvement is manifest,
ill in progress.

It is the duty of Government to render the inevitable burden of taxation as light as
by distributing it over the greatest number; and while grain is still largely imported for
hile prices already fabulously high, continue to rise, and while land formerly cultivated,
waste with the sources of its irrigation in ruins, it does not admit of question that the
beneficial liberality in the matter of land assessment has not yet been nearly reached.

The Board may point with satisfaction to the results of the policy of recent years. The
eral the system adopted towards landholders, the more flourishing has been the land
Every reduction of assessment been followed by a more than equivalent gain to the
income, and notwithstanding the rge and permanent remissions of taxation that have
ade in the last few years, the revenue has continued steadily to rise, and now stands at a
ner point than was ever before attained.

The simple justice of the rule that no man should be taxed for improvements effected at
cost, has already produced results of incalculable value. The recent Order of Govern-
n regard to ruined wells will doubtless speedily bear much fruit. The proposed advance
same path of wise liberality, the Board beg leave to commend strongly to the most
ble consideration of Government.

(A true Copy and Extract.)

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

37. ORDER THEREON, 23rd December 1862, No. 2,673.

With these Proceedings the Board of Revenue submit a letter from the Collector of
batore, who proposes that all ruined tanks which have been in that condition for five years
wards should be offered to the Ryots for repair on the single condition of their paying the
st "dry rate" of assessment, which he adds, "might be fixed at Rupees 2 per Acre."
Grant states that the recent rule of allowing private wells to be sunk without making, as used
the case, an addition to the assessment, has led to the construction of 4,600 wells at an
ated cost of Rupees 6,90,000, and he expresses his conviction that if ruined tanks are
d at the disposal of the people on the terms proposed by him, capital which is now locked
jewels or otherwise kept unproductive will be readily invested in them and the condition
e people and District be improved.

2. The Board strongly recommend that the principle advocated by the Collector be at
adopted throughout the Presidency, and that they be authorized to carry it out on careful
ideration of the merits of each case and its bearing on existing public and private interests.

3. The Governor in Council co of the principle advocated by the Collector.
last quinquennial return of evenue showed that there were no less
than 14,800 tanks alone out of repair. icy. The Government are not likely to
have the means of restoring these for years to c d it is clearly sounder policy to induce
the people to undertake this work with capital n employed, and thus to secure a moderate
immediate gain to the State accompanied by derable benefit to the country and people
than to await the period when Government may ct to have the means of performing the
work themselves and realising a larger profit.

4. For these reasons the Governor in Council es to adopt the principle proposed by
Mr. Grant and supported by the Board, and t ion its immediate application in all the
Districts of the Presidency.

5. As to the assessment which should be ied on lands under tanks restored by the
people, the Government observe that two consi ations must influence their decision—on the
one hand the assessment must be moderate enou to ensure a liberal return for the capital
invested—and on the other there must be no such disparity be n the assessment of these lands
and that of ordinary Nunjah land, as would lead merely nsfer of capital from one to the
other.

6. The people may safely be left to decide for themselves whether they will, as Mr. Grant
proposes, pay a fixed rate per Acre or whe will hold the land on the Cowle principle, that is
free of assessment for a term of years, e cessive periods paying increasing portions of the
assessment, until ultimately the maxim ned—that maximum being fixed at the average
Nunjah assessment of the District. I mbatore District the fixed rate should, in the
opinion of Government, be Rupees 2½ per A aximum dry rate being, the Government under-
stand, Rupees 2-5-0, and the average garden upees 3-1-6. The fixed rate for other Districts
and the terms of the Cowle to be offere option of the people must be settled by the
Board after communication with the Co

7. The Government would attach w conditions as possible to this concession.

8. Where the tank is to be "rain only, the Collector should be at liberty to grant
permission to restore it without referenc he Board or any other authority. He should only
be bound to satisfy himself by applicat the District Engineer that the tank will really be
dependent on the rain alone.

9. Where the source of supply is n t solely the falling rain but a jungle stream, river, &c.,
it must first be clearly ascertained, throug Engineer Department, that the restoration of the
will not injuriously affect existing s whether of the Government or of
te individuals, and the sanction of the B obtained before the work is made over
ie people.

10. In all cases the Collector must exercise l is discretion in giving up ruined tanks, and is not
considered bound to comply with applicatio ns for them, as a matter of course.

. The Board will once a year submit a b rief report to Government showing the degree in
the people have availed themselves his concession.

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

Minute by the Honorable
Mr. Maltby

Combatore is a peculiar district dependant chiefly on the falling rain and one where this measure may be advantageously tried. It should I think be limited to rain fed tanks of small or medium size. And the opinion of the District Engr should be taken as well as of the Collector before a tank is made over to the villagers under the 15th Sanction. The assessment might be fixed at Rs. 2/2, and the Board should forward periodical returns in tabular form, to show the good or bad the measure works.

I am not inclined to extend this measure at once to all other districts. Care must be taken to ascertain first where it is much wanted

ed where it could be safely introduced - In the Coast Districts for instance, numerous feeding streams abound, and the tanks are often connected in a long chain - so that we must guard against interference with our irrigation systems. —

/Signed/ C. M.

Minute by the Honorable the President. —

I am in favor of the principle of this measure and should not hesitate to make it general - There are objections to local arrangements admitting a general principle, other districts would have a right to complain - were complaints dealt with more favorably than themselves - At the same time care must be taken with reference to each individual tank that its restoration does not injure existing tanks lower down on the outfall and the expressions must not be too general, reference must of course be made to the Collector and District Engr as to the propriety of permitting the restoration of a tank. —

As to the rate I should be disposed to put it lower than has been done by either Mr Simson or Mr Maltby first for a term of years - say for 10 years 1 Rupee - 10 more 2 Rupees - 10 more 3 till the full net assessment is reached —

/Signed/ W. D. —

Minute by the Honorable T. Pycroft —

I cordially approve Mr Grant's proposal, which is supported by the Bd of Revenue, and believe that its adoption would be attended

attended with the best results.

Our present land revenue system is too hard and un- ? leading and does not give sufficient scope for, and encouragement to the energies and enterprize of the ryots - What the people will do, when an opening is afforded them is amply shown by the amount of Capital expended in the construction of new wells in this very District of Coimbatore.

I would adopt Mr. Grants maximum dry rate of 2 Rupees per acre - The ryots like to know the utmost that they can have to pay and would prefer a fixed rate to one which although lower at starting would be liable to successive increments afterwards.

I would not confine

the measure to the District of Coimbatore or to rain fed tanks - but would extend it to all our provinces and to all tanks that have been for more than five years in ruins, with the simple proviso that where the source of supply was not solely the falling rain, but a single - gle stream, river &c it should be clearly ascertained, that the obtaining water from such source did not injuriously affect existing works and rights. —

I would clog the lease with as few conditions and reports as possible - When the tanks were to be ruin fed only I would let the Collector give the permission for the construction without further reference to the Board or any other

other authority - He should only be bound to satisfy himself by application to the District Engineer, that it will really be dependant on the local rains - When it is not to be solely rainfed reference should be made to the Revd Bd for their sanction - which they of course will not give unless it be shown to their satisfaction by the Collector and District Engineer that the tank can safely be restored without prejudice to other works. -

Reports may be made to Govt from time to time of the general working of the measure and it can at any time be stopped if it be found objectionable or subject to serious abuse which however I do not at all apprehend. -

10 Decr [illegible] Sec. of I. O

- As the President & Mr Byrne are in favor of the measure being at once made general, I will not enter - tain any objection on this point - Regarding the impost question of the proposed to be charged to cultivators present themselves - On the one hand the cost will require that a moderate fixed rate will be charged - On the other hand it is essential for the public interests that no starting advantage should exist between this new Zeta & the average assessment of ordinary Carnatic land - Something more than the maximum Ponjaham rate should, I think, be charged, because these old tanks lands have advantages over the dry lands in point of soil, low level &c - but the expense of repairing a breached tank does not equal the cost of constructing a new tank - I am inclined to fix 2½ Seers a Candy Zeta - The Zeta which will lead other districts can be learned from the Collector & the Rev. Board. -

[illegible]

Memorials by
Hon. H. Mc Mu
of Canada C

No 327 B/02

I am in favour of the principle of this measure and should not hesitate to make general - there are objections to local arrangements admitting a general principle - this district would have a right to complain were Columbia dealt with unfavourably than Manitoba - at the same time care must be taken with reference to each individual Bank that the repair does not exceed the expenditure - Banks in our country are subject to general supervision and control by the Minister of Finance - and the rate should be limited to such amount as the Minister may consider sufficient to Bank - the rate should be disposed to Banks however than has been done by either Dominion Mr Shallby but for a term of years - say for 10 years / Super

In the Commissioners
District and in
fact in every Dis-
trict of the Provi-
dence there are a
Considerable number
of old Banks which
have fallen into
disrepair and
which the first are
subject to for years
become the means of ~~destroying~~
The Cost of Construc-
tion prohibitive that
all Ruined Banks
which have been
in the above Condition for
5 years | a or upwards
should be offered
to the Rights on the

being the condition of paying the highest "dry" rate of assessment which he adds "might be fixed at Rs 2 per acre" (the pleasant style) the petitioners ask that the recent rule of allowing private wells to be sunk without making - as used to be the case - an additional deduction of the assessment, has led to the construction of 4600 wells at an estimated cost of Rs 690,000 - and he specifies the Conviction that if raised Jan Rs are placed at the disposal of the people

W mm & R. W hms
& Ath Bir fuld
with pleasure
with which -

WD

I cordially approve
the pointe proposal, w is
supported by the Bd of
Comm, and relieve that
its adoption would be
attended with the best
results -

Our present Land
Revenue system is too
hard and embarrassing
and does not give sufficient
scope for, and
encouragement to the
employment and enterprise
of our ryots - What the
people will do, when
opening is afforded them
is amply shown by the
large amount of capital
& private skill in the construction
of new works in this and
District & Coimbatore -

I would adopt for
the present the rate
of 2 Rs per acre -
The ryot will then know
that he can look to
him to pay and would
not be subject to
an increase of assessment
which would be
likely to succeed
improvement - afterwards.

I would not confine
the exemption to the Dist
of Coimbatore or to
wells for irrigation -
but would extend it to all
or provinces and to
all tanks that have
been repaired since
the date of the
Survey, with the
single proviso that
when the source of
supply was artificially
& suddenly increased
a fair share
of the increase
of assessment
should be taken
- and
existing works
and rights -

I would also the
bore water in four
[illegible]

the terms proposed
by him, capital
~~so locally invested~~
~~in them~~, which is
now locked up
in jewels or secreted
in the earth
will be readily
invested in them
& the Country
the people & Govt
benefit.

The Bd strongly
recommend that
the principle
created by the Ma
be at once adopted
throughout the Pre
-sidency and that
they be authorized
to carry out the care
ful consideration
of the merits of each
Case & to hear
in person the

& private interests.

* The Tanks required & are evidently those which are fed by the Valley Rivers and in spring flow up first really drain down little. They may be some here & there, which from their position in the reserve & port works of irrigation system & other like special reasons it may be desirable to reserve but such exceptional cases will be rare and certainly the great bulk may be drained with advantage.

In the case of rain-fed Tanks the first rains spring up what they cannot utilise & what runs & must long be with-

in reason - What I think would be fair only I would like the Collector give the person - sion for to complain without further reference to Board or any other authority - that any neighbour entitled by himself by application to the District Engineer that it was unfair to depend only on the local rains - When it is such a totally unfair reference should be made to Government & for them - which they of course will not fail under all the circumstances to give satisfaction to the Collector & Engineer that the Tank can safely be restored & no injury to neighbours & private interests will be caused thereby

Upon giving the land & five years time the original working of the Tank and all existing

be stopped if it be found objectionable or subversive of existing rights - until how - ever I do not see any objection

10 Dec. GJB

- less of them - Should clearly the work be - longs & for these Tanks repaired by private capitalists & to secure a speedy & immediate return & the State accompanied by benefit to the people there to await the period when the Tanks themselves require repairs & then & realise a proper profit & the Tanks should pass up their rights & position as their opinions will dictate But the Govt. has a right of a moderate assessment on the increased value of the land

city - The Crinkle-
tore assessments are
as follows Per Acre

		R a p
Dry	Max:	2. 4. 11.
	Min:	1. 3.
	Average	14. 6
Garden	Max:	5. 1. 2
	Min:	- 10. 8
	Average	3. 1. 6
Wet	Max:	20. 13. 4
	Min:	1. 1. 9
	Average	7. 14. 0

Mr. Grant proposes 2 Rs per Acre all round - I think the Govt. might fairly expect 2/8 which is a trifle above the highest Dry & 8 an: less than the average for Garden Lands. This will do some much trouble & expense in un-

[illegible] Contributions is a peculiar [illegible] the [illegible] may be [illegible] where [illegible] I think be [illegible] to desirable tanks [illegible] should be taken, as well as of the Collr. [illegible] District Superintendent [illegible] the Board [illegible] fixed at 2½ and the Board [illegible] in tabular form, to show how the [illegible] to all the districts. - Care must be taken [illegible]

surveyed tracts - where however there has been a survey & assessment a light water Rate would probably be preferable.

Where the tanks are to draw their supplies from rivers or streams, a higher charge should, I think, be made - for the water supplied. It is true, the Govt. may not be utilising it but it has a value nevertheless.

With the proviso that the Collr & Dt. Engr. shall concur as to the inexpediency of retaining any Tank and a general expression of the views of Govt. the Bd. may

Revenue department

No. 2673. Government

Proceedings of the Madras Government under date the 23rd December 1862

Read the following

Ro: of the Board of Revenue

Submitting letter from the Collector of Coimbatore with the Board's recommendation that the proposal of the Collector to have the repair of old ruined tanks in the hands of private Individuals on certain conditions be adopted generally.

(Recd 27th Nov 1862)

With these Proceedings the Board of Revenue submit a letter from the Collr of Coimbatore, who proposes that all ruined tanks which have been in that condition for 6 years or upwards should be offered to the Ryots for repair on the single condition of their paying the highest "dry rate" of assessment which he

06-13 /

Ruined Tanks

For orders

Recirculated with four copies of the Minutes recorded

Dy Sec R10

Dy Sec

Let the Collr know the details in Communication with the Members of each District.

S P S

he adds "might be fixed at Rupees 2 per acre". Mr. Grant states that the recent rule of allowing private wells to be sunk without making — as used to be the case — an addition to the assessment, has led to the construction of 4600 wells at an estimated cost of Rupees 690,000 — and he expresses his conviction that if rewarded tanks are placed at the disposal of the people on the terms proposed by him, capital which is now locked up in jewels or otherwise kept unproductive will

be readily invested in them and the condition of the people greatly improved. —

The Board strongly recommend that the principle advocated by the Collr. be at once adopted throughout the Presidency and that they be authorised to carry it out on careful consideration of the merits of each case, and its bearing on existing public and private interests.

The Govr. in Council cordially approves of the principle advocated by

by the Collrs. The last quinquennial return of the Board of Revr showed that there were no less than 14,800 ~~ryuts~~ alone out of the above in the Presdcy. The Govt are not likely to have the means of restoring these for years to come, and it is clearly under policy to induce the people to undertake this work with capital now unemployed, and thus to secure a moderate immediate gain to the State accompanied by considerable benefit to the country and people than

than to await the period when Govt may expect to have the means of performing the work themselves and realising a larger profit.

For these reasons the Govr in Council resolves to adopt the principle proposed by Mr Grant, and supported by the Board, and to sanction its immediate application in all the Districts of the Presidency.

As to the assessment which should be levied on lands under tanks restored by the people, the Govt ~~have~~ observe

observes that two considerations must influence their decision - on the one hand the assessment must be moderate enough to ensure a liberal return for the capital invested - and on the other there must be no such disparity between the assessment of these lands and that of ordinary Punjab land, as would lead merely to a transfer of capital from one to the other. —

The people may safely be left to decide for themselves, whether

whether they will pay as Mr. Grant proposes - pay a fixed rate per acre or whether they will, on the Ryotwari principle, [illegible] free of assessment for a term of years, and pay increasing portions of the assessment until ultimately the maximum is attained - that maximum being fixed at the average Punjab assessment of the District. In the Coimbatore District the fixed rate should in the opinion of Govt. be Rs 2½ per acre

acre the maximum duty rate being, the Govt understand, Rs. 2:5:0 and the average garden rate Rs. 3:1:6. The fixed rate for other Districts and the terms of the Comle to be offered to the option of the people must be settled by the Bd after communication with the Collrs.

The Govt would attach as few conditions as possible to this concession.

Where the tank is to be "rain-fed only" the Collr should be at liberty to grant permission to restore it without reference to the Bd or any other authority. He should only be bound to satisfy himself by application to the Dist Engr that the tank will really be dependent on the rain alone.

Where the source of supply is not solely the falling rain but a single stream, river, &c, it must first be clearly ascertained that the Engineer Deptt that the restoration of the Tank will not injuriously affect existing works and rights in either of the Govt or of private

private individuals
and the sanction of
the Bd" must be
obtained before the
work is made over
to the people.—

In all cases the
Coll" must exercise
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"Tanks and is not to be
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to comply with ap-
plications for them
as a matter of course.

The Board will
once a year submit
a brief report to
Govt". showing the
degree in which the
people have avail-
ed themselves of
this concession.—

J. D. S.

51 Copies to Bds of Rev. Cuttack
21 — D. P. Works.

6/1828

Copy in a Letter to Engt 8th Lunacy

1863 No 1. 20 Vol 62

15-7-96 ✓
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23-2-11 ✓
9-2-12 ✓
412-12 ✓
26-2-13 ✓

Revenue 1862 Dept.
Pro: of Govt for December

No 2673.

Pro: of the Madras Govt.
Dated 22nd December 1862

Pro: Board of Rev: dated 15th
No 1325.
Further Pro: 3rd October 1866 No 257

Proposal of the Collect
of Coimbatore and the Bo
of Revenue to leave the
repair of old ruined Tan
in the hands of private
individuals on certain co
ditions, sanctioned.

No 336 & 337.