

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 476

Press
~~Mis.~~

51-52

Dated

4-3-1862.

Not to be folded or roughly handled

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	426	~~Press~~ Mis.
Dated	5th	19 18/2

Not to be folded or roughly handled

No 363

STATEMENT showing the actual disbursements in comparison with the Budget Estimate of 1862-63, in the District of Tinnevely. *for the month of July 1862*

Heads of Disbursements.	Total estimate of 1862-63.	Disbursements.			Remark.
		Up to this month.	In this month.	Total.	
REFUNDS.					
Of Land Revenue					
„ Sayer.....					
„ Abkari.....					
„ Income Tax.....					
„ Duty on Arts, Trades and Dealings ..		18			
Customs { Land			17	35	
„ { Sea.....					
„ Stamps.....		1153	205	1358	
„ Miscellaneous.....		29		29	
Total.....		1205	222	1427	
Drawbacks.....					
LAND REVENUE.					
Collectors, &c.....		6134	5400	11534	
Deputy Collectors.....		580	250	750	
Huzur Establishment		5750	2949	8899	
Huzur Sadirwarid.....		226	117	343	
Huzur Contingencies.....		85	2	87	
Printing charges.....		4		4	
Taluk Establishment.....		9878	12023	21901	
Taluk Sadirwarid.....		1129	380	1509	
Taluk Contingencies.....		3		3	
Sub-Magistrate's Establishment and Contingencies.....		1761	790	2551	
Police Guards.....					
Temporary Establishment.....					
Medical Establishment.....					
Fixed Tentage.....		24		24	
House rent		434	217	651	
Travelling charges		70	35	105	
Office rent.....		156	231	387	
Batta to Prosecutors and Witnesses.....					
Other items.....					
Total.....		25034	22394	48628	
Sayer.....		3684	417	4101	
Abkari.....					
ASSESSED TAXES.					
Income Tax.....					
Duty on Arts and Trades.....		277	95	372	
Total.....		277	95	372	
CUSTOMS.					
Establishment.....					
Contingencies		504	251	755	
Total.....		35	23	56	
		537	274	811	
SALT.					
Deputy Collectors		679	335	1064	
Deputy Collector's Establishments		148	75	223	
Division Establishments.....		1151	838	1989	
Travelling charges.....		18	96	114	

*Proceedings of the Madras Government, Revenue Department,
4th March 1862.*

No. 51. Read the following Proceedings of the Board of Revenue dated 30th January 1862, A 705.

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Vellum, 5th August 1861, No. 235:—

SIR,

1. I have the honor to reply to the Proceedings of the Board under date the 17th January last, No. 311, calling for information as to how far the arguments advanced by Sir H. Montgomery for the exemption, from the water cess, of Inám lands converted from dry into wet by means of Government water, are shown by facts to apply to the Ináms in this District; and 2nd, as to whether any such Ináms have been charged under it.

2. The grounds on which the arguments above adverted to are based are—

1st.—That lands so converted solely by the exertions of the owners, or by more careful distribution of the ordinary supply of water, are equally chargeable with lands converted into Nanja solely by improvements in the general irrigation.

2nd.—That, in some instances, Inámdárs have already contributed their share of the expenditure incurred for the works by which they benefit; and

3rd.—That in others, Government have merely restored works which had formerly supplied the same lands with water, but which, by the neglect of the State, had fallen to ruin.

3. It is, in the first place, to be observed, that the whole of the irrigated lands of this District, are watered by the Kaveri, the supply of which is regulated by the upper Anicut which was constructed, and is now maintained at the expense of Government; the river also, with its numerous branches, being controlled and embanked at the expense of the State, I think, it may be fairly presumed, that all lands in the Delta of the Kaveri are, in point of fact, supplied with Government water, and on this presumption, all Inám lands converted from Punja into Nanja are chargeable with the water cess. If this presumption be held to be correct, it would seem that the arguments above referred to are not of much weight, inasmuch as the Anicut referred to, did not exist previously, and no quota of the expenditure incurred either on account of its construction or the subsidiary works connected therewith, has ever been levied from the Inámdárs.

4. If, on the other hand, the levying of a water cess is to depend on the manner in which the supply thus obtained is distributed, and on such minor details, Inám lands now liable to water cess will, to some extent, fall under the one or the other of the first two heads above specified.

5. The quota of the expenditure incurred in clearing out and keeping in repair all channels of irrigation and drainage, as also of constructing and repairing all supplying or surplus sluices is, as a rule, collected from the Inámdárs in proportion to the extent of the respective Ináms, but where the Inám lands have independent means of irrigation and drainage, the entire expenditure thereof whether for construction or repair, is borne by the Inámdárs themselves. The enclosed Statement shows the amount collected from the Inámdárs for the period of five years preceeding the transfer of the public works, executive to the Engineer's Department, on account of their share of the expenditure incurred for works by which both the Cirkar and Inám lands are jointly benefitted, and, as will be seen by the marginal note, the total amount now levied on account of the water cess for all Inám lands converted from Punja into Nanja in the course of 30 years and since the date of the Paimash survey, is not much in excess of the average annual cost for Maramut collected from the Inámdárs.

Amount collected on account of the water cess on Ináms	Rs. 2,330
in Fasli 1269	
Average the quota of Maramut charges collected from Inámdárs in five years from 1853 to 1857	2,215
Difference	165

6. The third argument above specified seems inapplicable to this District, there being no instances in which Inám lands are irrigated from works, which had formerly existed, but which having fallen into ruin, have only been restored by Government.

7. I would, in conclusion, state that the settlement of this question can only be made on general principles, and that the regulation of the cess, with reference to the merits of individual cases, appears to me all but impracticable. Minute inquiries into details and as to how far the irrigation in each individual case is due to general improvements carried out at the cost of the State, or to how far these improvements have been effected solely by the Inámdárs, would, in my opinion, be attended with much annoyance and vexation to individuals, and it would certainly involve an immense amount of labor without, in the end, producing any very satisfactory or beneficial results.

Government Proceedings, dated 28th July and 17th November 1860, Nos. 1,263 and 2,170, R. D.
Board's Proceedings, dated 17th January 1861, No. 311.

1. Ordered that the above letter be submitted to Government, with reference to the papers noted in the margin.

*Proceedings of the Madras Government, Revenue Department,
4th March 1862.*

2. The question at issue is how far the holders of Punja (Dry) Inám lands in Tanjore converted into Nanja (Wet) by means of the water from the Kaveri are properly liable to pay the water cess.

3. It was argued by Sir H. Montgomery that they were not liable inasmuch as in many instances the conversion was effected by the more careful distribution of water ordinarily supplied without additional charge; that in others the Inámdárs have contributed their proper share of the cost of the works by which they benefit; and that in others again Government have merely restored works which had formerly supplied the same lands with water, but which from neglect by the State had fallen to ruin, and the Secretary of State required to be informed how far these arguments were admissible.

4. It appears to the Board from Mr. Cadell's letter that neither the first nor the last of the three arguments can at all apply.

5. The lands concerned are described in the Inám Sanads as "Punja" or Dry, and the Board view this fact as conclusive against any claim to irrigation based on the assertion that the Government works have merely restored what was formerly enjoyed.

6. Again they see no grounds for believing that the conversion of Dry Inám land into Wet is effected by the Inámdár solely by his own exertions by the more careful distribution of water previously enjoyed by him without charge. Water is so greatly valued, wet cultivation is so carefully pursued, and is so full of risk from insufficient supply, that the Board cannot doubt that in the vast majority of cases, the irrigation available in ordinary years had been turned to full advantage long before the lands now in question were converted from Dry to Wet.

7. And in regard to the second argument also that the Inámdárs ought not to be charged, as they have already contributed their *quota* to the cost of the works, the Board do not consider the plea admissible under the construction put upon it by the Secretary of State, inasmuch as the works in question are not mere restorations of former works, the cost of which had in part been borne by the Inámdárs, but are mainly comparatively new works executed by Government at its own proper cost for the extending and perfecting of a scheme which the old native works which were restored were found inefficient or insufficient to maintain.

8. But the Board do not clearly understand paragraph 5 of the Collector's letter.

9. If, as he would seem to say, the holders of Punja Ináms *only* are charged their share of the cost of repairs to irrigation works in proportion to the extent of their lands converted from Dry to Wet, *and in addition to the water cess* the Board are decidedly of opinion that the double charge is unjustifiable, and should be at once relinquished.

10. But if the charge in question for repairs is similarly borne by the holders of Nanja Ináms, and by the Mirásidárs of Nanja lands assessed to the public revenue, then there seems no reason why payment for the water actually supplied at its proper value should free the Punja Inámdár who has converted his Dry land into Wet, from that fair share of the cost of annual repairs to channels, &c., which is paid by those whose lands are nominally classed as Wet.

11. The Collector will explain his meaning more clearly.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 52.

ORDER THEREON, 4th March 1862, No. 476.

The Board of Revenue are requested to forward the reply of the Collector in paragraphs 8 to 11 of their Proceedings as soon as possible, in order that the question may be finally settled.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

17 H. Nov. 11 - 306-307
3-11 1067-1071 - 35-36

My dear Mother to Dear Grand
 Mother
 April 23rd 1862

16-7-204
30-8-56

Rev. 1863. Department.
No: of Govt for cleared.

No. 310.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 30th January 1862.

Deaf 3 Feb -

Recd

Rec'd & returned 4-8-62
E. J. O'Connell

From H. J. St. Bernard / 172
C 22656, 1729, 1730, 1731, 1732

No. 705.

Submitting with remarks a letter from the Collector of Tanjore regarding the exemption, from the water cess of Inam lands converted from dry into wet by means of Government water.

The Grand of Decemur

are requested to forward.

the reply of the Collector

in June 8 to 11 of us

their proceedings as

born as Prophets

in order that the

question may be

Very truly
yours
Wm. H. Wood

Franklin D. Roosevelt
100 Harvard Street

14 Copies to Mr. D. F. and Mr. W. J. May
3 Copies to the Census Com. with Fairbanks

Ms A 52.

Sept 14th - 4th District
Hills and Order