M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1353 Press ~~Mis.~~

407.408

Dated 21. 7. ~~19~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st July 1863.

No. 407. Read the following Proceedings of the Board of Revenue, dated 11th April 1863, No. 2,069:—

Read the following letter from G. L. MORRIS, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Vellum, 15th December 1862, No. 470.

SIR,

1. I have the honor to acknowledge the receipt of the Board's Official Memorandum No. 899, dated the 21st November 1862, calling for a report on paragraph 13 on Sir C. Trevelyan's Minute regarding landed property in Tanjore.

2. The two adjustments referred to in the Minute in question are, firstly, to include the waste lands in the Settlement; and secondly, to substitute for the assessment upon trees a fixed assessment upon the land occupied by them, leaving the proprietors to plant as many trees as they please without additional payment.

3. With regard to the first adjustment, I confess that I do not quite understand what the late Governor meant by the expression "including the waste lands in the Settlement," for nothing is said as to how this land is to be charged, or indeed, if it is to be charged at all. If he meant that the Mirasidars were to be allowed to cultivate the waste at pleasure without paying any additional revenue to the State, I certainly think that the Government would, under present circumstances, be needlessly sacrificing their own interests.

4. I fancy, however, that Sir C. Trevelyan referred to a general lowering of the assessment fixed on all waste lands, in order by so doing to induce Mirasidars to take up the *whole* of it. This certainly would be a step in the right direction, if only a fair and equitable reduction of the assessment would gain the end in view; but I am very apprehensive that the Government would have to relinquish very much more than would be either fair or equitable, and after all succeed in gaining but very little permanent advantage even if the whole of the waste was taken up. It is true that extra cultivation accounts might then be dispensed with, but village accounts and subordinate Revenue Officers would still have to be kept up in consequence of remissions being allowed and general cultivation accounts therefore necessary; so that we should not relieve the Mirasidars of the harrassing and expensive interference of these useful, but decidedly rapacious officials.

5. I beg to enclose herewith a Statement showing the extent of arable waste lands in the Delta Talooks in this District with the probable assessment due thereon. Last Fasli, extra cultivation to the amount of nearly 20,000 Rupees was brought to account in the Sub-division in consequence of the subject receiving my close and personal investigation; whilst up to the end of October last, there has been already an increase of Rupees 30,000 in the remaining six Talooks of this Collectorate, and I anticipate fully 15,000 Rupees more before the season is over. After deducting all this there will still remain an amount of arable waste land in the Delta Talooks in this District which if cultivated would pay a revenue of not less than Rupees 1,50,000.

6. After careful consideration, I am of opinion that the assessed waste land in Tanjore, instead of being in any way sacrificed, both could and should be used by the Government as a means for introducing a permanent settlement into the Delta Talooks of the District.

7. In accordance with the Board's Circular dated 22nd August 1862, No. 5,549, all the Tahsildars in the District have been directed to report at the end of the current Fasli, the extent, class, and assessment of the assessed waste in their several Talooks, and to submit an abstract Statement exhibiting the above particulars for each village; before another twelve months have elapsed, therefore, sufficient information will have been obtained, to enable a correct opinion to be formed, not only why certain arable land has never been cultivated, but also why land once cultivated has been relinquished and is now waste. With this information the assessment on all land found to be over-assessed might first be reduced, and the whole of the waste lands afterwards offered to the Mirasidars in lieu of all claims to remission of every kind, the assessment being permanently fixed at the same time.

8. I do not say that all the Mirasidars will at once agree to a permanent Settlement, or consent to relinquish their claims to remission without a struggle; but I feel pretty confident

that with the aid of one or two Deputy Collectors whom I could name, the introduction of this most desirable measure into Tanjore, would not in any way be an impossibility. Anyhow, I consider that the waste lands ought to be kept as a reserve and means to gain the end in question, and that there is no necessity to sacrifice them in order to obtain a partial benefit, when with their aid a permanent good, both for the Government and the country, may be secured.

9. The second adjustment referred to in the Minute of Sir C. Trevelyan is, to substitute for the assessment upon trees a fixed assessment upon the land occupied by them.

10. In paragraphs 29 and 30 of the Board's Proceedings dated 21st April 1858, this point is fully discussed, and it is shown, that whilst on the one hand, a "change would be disadvantageous to the Government, and the people by causing an immediate loss of revenue to the amount of Rupees 14,178-4-1, and removing the encouragement which is now given to keep up and extend valuable plantations, by no charge being made for the land while the trees are young and fruitless;" on the other hand, the present system is "a voluntary and amicable bargain between the two parties, Government and the landowners, to their mutual advantage." I have not been able to discover in my records the Collector's reports from which the Board obtained the information detailed in the aforesaid Proceedings, but the facts are doubtless as there stated.

11. The advantage to be derived by the substitution of a Land tax for one on trees would be the removal of the necessity for Village Curnums and Revenue Inspectors annually examining Ryots' holdings to see if any new trees had come into bearing, or old ones become fruitless. This no doubt would be an advantage, but it must, at the same time, be recollected that inspections would not be *wholly* done away with; and as the Miraseders are moreover averse to a change, I am of opinion that the best plan would be to leave the tax as it is for the present, and subsequently to make use of it in the same way as I propose dealing with the waste lands of the District, namely, as a means for the introduction of a permanent Settlement.

12. The probable assessment due on the waste lands in the Delta Talooks of Tanjore is Rupees 1,50,000, whilst the tax collected from trees situated similarly amounts to about Rupees 50,000; if the Government therefore are willing to give up the whole of this sum, viz., Rupees 2,00,000 (of which it must be recollected Rupees 1,50,000 have never been realized), I think, as I said before, that the introduction of a permanent Settlement into Tanjore would not be impracticable.

13. There are no doubt many obstacles in the way of establishing a permanent Settlement even in the Delta Talooks of this District, but as the subject is one of great interest and importance, I shall deem it a great favor, if the Board will lay before me any difficulties which may strike them as likely to prevent the introduction of a measure so fraught with good both to the Government and the landholders, and I will, in return, give the subject my best attention.

ENCLOSURE No. 1.

STATEMENT showing the arable waste lands in the several Talooks in the District of Tanjore.

Talooks.	Nunjah.						Punjah.						Bagayet.					
	Extent.			Probable assessment.			Extent.			Probable assessment.			Extent.			Probable assessment.		
	V.	M.	C.	Rs.	A.	P.	V.	M.	C.	Rs.	A.	P.	V.	M.	C.	Rs.	A.	P.
Tanjore... ...	131	13	58	5,985	9	2	1,465	18	28	11,562	4	10	83	3	3	1,616	14	3
Combaconum	134	12	8	4,880	5	7	775	13	46	10,165	15	1	75	13	18	2,375	7	5
Myaverum ...	64	4	93	1,631	8	4	505	11	73	3,821	5	9	86	17	4	1,469	7	1
Shialli.....	360	13	45	9,671	3	8	658	17	99	4,860	12	10	13	4	49	324	5	8
Nannilum ...	201	3	7	6,826	4	11	684	9	10	6,825	1	4	54	11	13	1,250	6	1
Tirutrapundi..	1,779	0	97	37,108	4	4	2,837	16	46	7,388	3	10	17	1	51	324	0	1
Negapatam...	616	1	55	12,966	14	3	1,179	0	71	8,865	13	10	48	15	6	1,187	10	8
Munnargudi..	403	14	38	7,436	12	9	810	17	2	6,167	3	1	39	4	21	817	9	7
Total ...	3,691	4	1	86,506	15	0	8,918	4	75	59,956	12	7	418	9	68	9,425	12	10

VELLUM, 15th December 1862.

(Signed) G. L. MORRIS, *Acting Collector.*

Proceedings of the Madras Government, Revenue Department,
21st July 1863.

1. It appears to the Board that the most difficult matter to adjust in connection with a nanent Settlement is an arrangement which shall equitably relieve Government of the obliga- to keep the channels, &c., in order. It would be highly desirable that Government should lieved of this duty, if its performance could be ensured by those who under the system in tion, would have the more immediate and larger interest in the reclamation of the waste and in the conversion of dry land into wet.

2. When one tank or Channel watered more than one village, this difficulty would be ıced, and the subject will need to be carefully considered in connection with proposals for a anent settlement, which the Board observe were called for by them from all Collectors r date the 26th September 1862, No. 6,507, when circulating the Despatch from the Secre- of State on the waste lands question with the Government Proceedings dated 24th Septem- .862, No. 2,080.

3. The attention of Collectors has already been called to the subject of the assessed waste ; Board's Circular Order dated 22nd August 1862, and the Board agree with Mr. Morris it will best be disposed of in connection with the question of a permanent settlement.

4. The substitution of the Land tax for the Tree toll will also best then be re-considered ecided, and though on general principles the Board would, as a rule, prefer the tax on the o the tax on the trees growing on it, yet it must be remembered that the existing system pparently been successful in Tanjore in inducing the extension of plantations, and is there- it may be assumed, acceptable to the people, who indeed are, it is said by Mr. Morris, rse to a change."

. Under a permanent settlement their objections would doubtless vanish, if the value of set were liberally estimated in framing the calculation. The system of a Tree toll is of incompatible with the contemplated change.

. Copy of Mr. Morris' letter will be submitted with these Proceedings to Government, eference to paragraph 2 of their Order dated 4th April 1860, No. 517, Revenue Depart-

(True Copies and Extract.)

(Signed) R. A. DALYELL, *for Secretary.*

:08. ORDER THEREON, 21st July 1863, No. 1,353.

. The Government concur with the Board that these questions will be best considered in ction with the subject of introducing a settlement in perpetuity.

. Mr. Morris deserves great commendation for bringing so much extra cultivation to nt.

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

1. It appears to the Board that the most difficult matter to adjust in connection with a Permanent Settlement is an arrangement which shall equitably relieve Government of the obligation to keep the Channels, &c., in order. It would be highly desirable that Government should be relieved of this duty, if its performance could be ensured by those who under the system in question, would have the more immediate and larger interest in the reclamation of the waste land, and in the conversion of dry land into wet.

2. When one Tank or Channel watered more than one village, this difficulty would be enhanced, and the subject will need to be carefully considered in connection with proposals for a Permanent settlement, which the Board observe were called for by them from all Collectors under date the 26th September 1862, No. 6,507, when circulating the Despatch from the Secretary of State on the waste lands question with the Government Proceedings dated 24th September 1862, No. 2,080.

3. The attention of Collectors has already been called to the subject of the assessed waste in the Board's Circular Order dated 22nd August 1862, and the Board agree with Mr. Morris that it will best be disposed of in connection with the question of a permanent settlement.

4. The substitution of the Land tax for the Tree toll will also best then be re-considered and decided, and though on general principles the Board would, as a rule, prefer the tax on the land to the tax on the trees growing on it, yet it must be remembered that the existing system has apparently been successful in Tanjore in inducing the extension of plantations, and is there fore, it may be assumed, acceptable to the people, who indeed are, it is said by Mr. Morris, "averse to a change."

5. Under a Permanent settlement their objections would doubtless vanish, if the value of the asset were liberally estimated in framing the calculation. The system of a Tree toll is of course incompatible with the contemplated change.

6. Copy of Mr. Morris' letter will be submitted with these Proceedings to Government, with reference to paragraph 2 of their Order dated 4th April 1860, No. 517, Revenue Department.

(True Copies and Extract.)

For Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to G. L. Morris, Esq., Acting Collector of Tanjore.

Exd. J. Wright.

Rev = 1863. Department.
Pro: of Govt. for July

No 881-

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 11*th April* 1863.
Despatched. 16
Received. 17

No 2,069.

Submitting with the Board's remarks copy of a letter from the Acting Collector of Tanjore, reporting on paragraph 13 of Sir C. Trevelyan's Minute on the landed property in Tanjore.

No 1353. 21 July.

No 407 & 408.

C 13 July 63 R 15

With Order.

No. 1353.

The Govt. concur with the Bd. that there will be best conducive in connection with the subject of introducing a settlement in perpetuity.

Mr. Morris deserves great commendation for bringing so much extra cultivation to account.

L D S

Govt. Gen. &c
21st July 1863.

14 Copies Ltd. Bd of Rev. 22 July