M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1468 Press ~~Mis.~~

69, 70

Dated 7—8- ~~19~~ 1863

Not to be folded or roughly handled

1681/58

Proceedings of the Madras Government, Revenue Department, 7th August 1863.

No. 69. Read the following Proceedings of the Board of Revenue, dated 29th July 1863 :—

Read the following letters from the Director of Revenue Settlement, dated 23rd and 29th May 1863, Nos. 611/49 and 634/52.

(In Cons. 26th and 29th May 1863, Nos. 3,181 and 3,288.)

1. Ordered that the above papers be submitted for the consideration of Government with the following remarks.

2. Mr. Puckle designates these favorable tenures as Inâms, but the Board deem their origin to have been of an essentially different character from grants of land for the benefit of individual persons or institutions, and they would at once eliminate from the cases under reference all those remissions which benefit religious or charitable Institutions referring them to the Inâm Commissioner for disposal.

3. The remainder are purely cases of class privileges, which are as a rule to be abolished under the revission of the land tax, as has been done with the " Teazgari" and " Minaha" elsewhere. And the Board consider that good cause must be shown for the change of system, if these per centage remissions are to be continued in Trichinopoly on the introduction of the revised settlement rates.

4. Mr. Puckle himself mentions in paragraphs 29 and 30 of Appendix I to his Report, dated 23rd October 1860, and also in his report, dated 28th November 1832, paragraphs 56 and 58, that these class privileges have been productive of much evil in past years, and that the abolition of the Natâr remission was ordered by Government so long ago as 1810, although the order was not carried out.

5. The Board consider that the full revised assessment on these lands should be entered in the registers and that the question of the continuance or otherwise of the per centage remission should be dealt with as an entirely distinct question from the revenue settlement of the District.

6. They would recommend that a full report should be required on all those cases in which the District and Settlement authorities are of opinion that, in equity, it is right to continue the remission, in consideration of the circumstances attaching to its origin as proved from trustworthy records, or from good circumstantial evidence *primâ facie* it may be assumed that in no case is its continuance equitably demanded when the full revised assessment is not much in excess of the tax actually paid hitherto, nor in any case can it be necessary to reduce the revised assessment below that amount merely by way of maintaining the per centage remission hitherto enjoyed.

7. It is of course very desirable that the question should be finally settled in conjunction with the introduction of the new assessment.

No. 70. ORDER THEREON, 7th August 1863, No. 1,468.

1. The Government observe that on the introduction of the revised assessment, all per-centage reductions or remissions to privileged classes will cease. This course was adopted in South Arcot, and is in fact one of the objects of Government in imposing an equitable assessment on the land. It would be unjust to the community at large, and contrary to sound principle to continue such class privileges, which are in fact rendered unnecessary by the imposition of a fair assessment, and which are tantamount to relieving a section of the community, at the expense of the great majority, of their fair share of the general burden of taxation.

2. Where the remissions are granted for a specific purpose, as for the support of Choultry, they are virtually Inâms and must be so treated.

3. The principle laid down in paragraph 1 of this Order will not preclude Government from favorably considering special cases of individual hardship.

(True Extract.)

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4,751.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th July 1863.

Read the following letters :—

From R. E. MASTER, Esq , Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 23rd May 1863, No. 611-49.—

1. I have the honor to forward copy of a letter dated 20th instant, No. 56, from Mr. R. K. Puckle, Deputy Director of Revenue Settlement in Trichinopoly, which I request may be submitted to Government with the Board's remarks as early as possible, as it is very desirable that the subject brought forward in it should be disposed of in the order on the revision of the Trichinopoly assessment, which may now be shortly expected.

2. With his letter of the 14th December 1861, No. 71, the Inam Commissioner laid before Government a draft of Instructions, which he proposed to issue to his Deputy Collectors, for the Settlement of the Inams in the Trichinopoly District, and in paragraph 11 of the draft provided for the enfranchisement as Inams of certain Government lands in the Taluks of Torriur, Arialur and Woodiarpolliem held by prescription by certain privileged castes on favorable rates of assessment. The Government in their Order of the 11th March 1862, No. 547, while generally approving Mr. Taylor's draft, made an express exception in the case of the favorably assessed lands above-mentioned, postponing the consideration of their treatment till the Settlement Report on the District should be laid before them.

3. The lands in question are described in paragraphs 48 to 51 of the Appendix to the Deputy Director's first Report dated 23rd October 1860, and again in paragraphs 55 to 58 of his second Report dated 28th November 1862, and it appears, are found in other Taluks besides the three above-named. It will be observed that Mr. Puckle now proposes that they should all be treated as Inam and dealt with by the Commission. I am unable to support this proposal to its full extent, as it appears to me to be too liberal. The lands are not Inams, though enjoyed on favorable rates of assessment, but are entered in the Ayen Jamabundi accounts, and Puttahs are issued for them in the ordinary form. It has all along been understood that such anomalies as the reduction of assessment in favor of particular castes, would be swept away on the introduction of the new settlement, but Mr. Puckle would abolish the privilege prospectively only in the case of lands to be hereafter taken up, and would perpetuate it wherever it is already enjoyed.

Paragraph 6.

Paragraph 4.

4. Mr. Puckle states that the transfer of these lands to the head of Inam will not involve a loss of revenue, as the Inam Jodi will be equivalent to the Ayen assessment, *minus* the per centage reduction at present allowed. He considers, apparently, that the Government by hereafter foregoing the same proportion of the full assessment that it has hitherto given up, will sustain no loss, notwithstanding that the assessment from which the reduction is hereafter to be made, will be less than it was before; but if it be decided that the per centage reduction hitherto allowed is an unnecessary indulgence, for which no good reason can be adduced, and which therefore ought not to be continued; and if the new assessment on these favored tracts, at the rates prescribed for ordinary lands, proves as it no doubt will prove less than the full old assessment, it appears questionable whether the holders will not be treated with sufficient liberality, by being assessed at the reduced rates without any further per centage reduction.

Paragraph 7.

5. The grounds on which the reductions were originally allowed are admitted to be invalid. The pleas advanced for their continuance are that they have been long and uninterruptedly enjoyed, and that their abolition would be viewed by the parties interested as a great hardship. The first plea is perhaps deserving of weight, and it will be for the Board and Government to decide whether it is of itself sufficient to warrant the continuance of the indulgence; but as regards the second, I do not think the Government are called upon to forego their just dues merely to "give very great satisfaction to the most influential portion of the community." By the discontinuance of the indulgence, moreover, simultaneously with the introduction of the new Settlement, the increased assessment to be levied on the favored individuals will be much less than it would have been if they had been deprived of the indulgence at an earlier period.

Paragraph 7.

6. Exception may, however, be fairly made in the cases of those lands, the reductions in the assessment of which are clearly shown to have been made on account of, and to have been devoted to charitable purposes, such cases might be disposed of at once by the Officers of the Inam Commission, who are now engaged in settling the Inams of the District. This is another reason why the issue of early orders on the general question is desirable.

Paragraph 5.

ENCLOSURE No. 1.

From R. K. PUCKLE, Esq., Deputy Director of Revenue Settlement, to R. E. MASTER, Esq., Officiating Director of Revenue Settlement, dated Trichinopoly, 20th May 1863, No. 56.

1. As a Deputy Collector attached to the Inam Commission is now prosecuting his inquiries in this District, and I am daily supplying him with lists of the Inams in those villages for which rough Puttahs have been prepared, I have the honor to request that I may be favored with instructions as to the mode in which certain lands, now held on favorable terms, are to be entered in the new Settlement Registers.

2. As explained in paragraph 55 of my Report on the financial results of the new assessment, there are two general descriptions of Inam in this District, viz., grants of land, and per centage reductions of assessment.

3. The former have always been registered as Inam, and excluded from the "Ayen Jamabundi" accounts, while the Jodi payable on them has been brought to the head of "Ready money collections," and hence no Puttahs have been issued for the lands thus held; but the latter include the several sorts of Inam alluded to by Mr. Taylor in paragraph 11 of his Instructions to his Deputies, reviewed by Government in their Proceedings, No. 547, dated 11th March 1862.

4. Under the several designations of Porupu Ardhamaniam, Triswegam, Chatrabagam Ashtabagam and Natar Manayam, per centage reductions have hitherto been made from the total amount exhibited in the Puttah of each "Ulkudi" Brahmin, or Natar cultivator; in some localities the lands thus cultivated are entered in the "Ayen Jamabundi" accounts, and Puttahs are issued for them in the ordinary form, but it is difficult to ascertain their area with any degree of accuracy, as it varies from year to year according to the season and the condition of the cultivator.

5. These Inams are mostly confined to the upland Taluks, though Porupu and Ardhamaniam are found in the irrigated Division also, the Ardhamaniams being especially numerous in Museri, and the Chatrabagam and Natar Manayams in the Perambalur Taluk. In some cases these per centage reductions are made on account of charities, for the support of choultries or water pandals, or for the performance of religious ceremonies in certain villages.

6. In the new Settlement Registers all Ayen lands have been treated alike; but as several cases have lately been brought to notice, in which a fixed sum is annually remitted for a certain specified purpose, and as the lands thus affected must either be treated as Inam or Ayen; and if the latter, be charged with the full assessment (which will doubtless be felt as a hardship by individuals very generally throughout the country, and will virtually discontinue the present endowments of certain charities and pagodas), I beg to suggest that all lands held on favorable terms during the current Fasli should now be treated as Inam, and be dealt with by the Inam Commissioner under the special orders of Government, on the clear understanding that in future all classes will be charged alike, and that lands taken up hereafter by Ulkudi Brahmins or Natars will be chargeable with the full assessment.

7. The transfer of these lands to the head of Inam need not entail any loss of revenue, for the Inam Jodi would be equivalent to the Ayen assessment, *minus* the per centage reduction at present allowed; but the adoption of this measure would remove a serious difficulty that now stands in the way of the introduction of the new assessment, and give very great satisfaction to the most influential portion of the community. It would besides increase the value of property, lessen the work of the Revenue authorities, and obviate the necessity of the annual renewal or alteration of a very large number of the Puttahs.

(True Copy.)
(Signed) R. E. MASTER, Offg. Dir. of Rev. Sett.

From R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 29th May 1863, No. 634-52.

Adverting to my letter of the 23rd instant, No. 611, I have the honor to forward copy of a further communication dated 25th instant, No. 59, received from the Deputy Director in Trichinopoly on the subject of the Government lands in that District hitherto held on favorable terms This letter calls for no remarks from me in addition to those already offered, as I suggested in my previous letter that in cases where the reduction allowed, has been clearly devoted to charitable purposes, the lands should be dealt with as Inams. The cases cited by Mr. Puckle sufficiently show the extreme confusion arising from the irregular manner in which these remissions have been granted and enjoyed, and the propriety of doing away at once with so an objectionable a system

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From R. K. PUCKLE, Esq, Deputy Director of Revenue Settlement, to R. E. MASTER, Esq., Officiating Director of Revenue Settlement, dated Trichinopoly, 25th May 1863, No. 39.

1. In continuation of my letter, No. 56 of 20th instant, requesting orders as to the mode in which certain lands now held on favorable terms are to be entered in the Settlement Registers, I have the honor to bring to your notice the following cases to illustrate the difficulties attendant on bringing these lands to the head of Ayen, and yet retaining the remissions in their present form, and to show that these lands are not held exclusively by people of any particular caste, but that they are often allotted for the maintenance of charities and pagodas.

2. In case No. 1, a Hindoo and not a Brahmin holds Ardhamaniam lands, 28 Rupees of the assessment on which are annually remitted as Inam to a pagoda, but 8 Rupees are again recovered from the pagoda as Jodi on the 28 Rupees of Inam.

3. In case No. 2, a patch of waste land round a Mosque was granted as personal Inam, but a few fruit trees produced on it are now chargeable as Ayen.

4. In case No. 3, 19 Rupees of the assessment of certain lands are remitted for the support of a water pandal, but the 19 Rupees thus remitted are recovered by an additional cess on the other Puttahdars of the village.

5. In case No. 4, certain topes are held by individuals as Ardhamaniam, but the amount remitted in their Puttahs is made over to a village pagoda.

6. Occasionally, when Ardhamaniams are held by individuals, the latter sell the *land* outright, and retain the annual remission as a personal grant to themselves.

7.—Again, in some villages remission on account of Ardhamaniam is not exhibited at all, but if a Ryot holds ten acres on half assessment, five acres on full assessment are substituted as an equivalent in the accounts.

(True Copy.)
(Signed) R. E. MASTER, Offg. Dir. Rev. Sett.

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1. Ordered that the above papers be submitted for the consideration of Government with the following remarks.

2. Mr. Puckle designates these favorable tenures as Inams, but the Board deem their origin to have been of an essentially different character from grants of land for the benefit of individual persons or institutions, and they would at once eliminate from the cases under reference all those remissions which benefit religious or charitable institutions, referring them to the Inam Commissioner for disposal.

3. The remainder are purely cases of class privileges, which are as a rule to be abolished under the revision of the Land tax, as has been done with the "Teazgari" and "Minaha" elsewhere. And the Board consider that good cause must be shown for the change of system, if these percentage remissions are to be continued in Trichinopoly on the introduction of the revised Settlement rates.

4. Mr. Puckle himself mentions in paragraphs 29 and 30 of Appendix I to his Report dated 23rd October 1860, and also in his Report dated 28th November 1862, paragraphs 56 and 58, that these class privileges have been productive of much evil in past years; and that the abolition of the Natar remission was ordered by Government so long ago as 1810, although the order was not carried out.

5. The Board consider that the full revised assessment on these lands should be entered in the Registers, and that the question of the conti nuance or otherwise of the per centage remission should be dealt with as an entirely distinct question from the Revenue settlement of the District.

6. They would recommend that a full report should be required on all those cases in which the District and Settlement authorities are of opinion that, in equity it is right to continue the remission, in consideration of the circumstances attaching to its origin as proved from trustworthy records, or from good circumstantial evidence. *Prima facie* it may be assumed that in no case is its continuance equitably demanded when the full revised assessment is not much in excess of the tax actually paid hitherto.

7. It is of course very desirable that the question should be finally settled in conjunction with the introduction of the new assessment.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with original papers.
„ R. E. Master, Esq., Officiating Director of Revenue Settlement.
„ M. J. Walhouse, Esq., Acting Collector of Trichinopoly.
„ W. T. Blair, Esq., Acting Inam Commissioner.
„ Major F. J. B. Priestley, Superintendent of Revenue Survey.

Exd. J. Tulloch.

Submitting for consideration, with the Board's remarks, letters from the Director of Revenue Settlement on the subject of the treatment under the new Settlement, of certain lands hitherto held on favorable tenures in the Trichinopoly District

Dated 29th July 1863.
Despatched
Received

No. 4,751.

PROCEEDINGS OF THE BOARD OF REVENUE,

No.

1863. Department.

No. 1468.

The first Idea that on the introduction of the revised assessment, ale per centage reductions or remissions to privileged classes will create - ~~the necessity for them~~ This course was adopted in S. Arcot - and is in fact one of the first of first - in imposing an equitable assessment on the land. It would be unjust to the community at large, & an illegal charge to found principle to continue such class pri

-vileges - which are in fact
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~~beg~~ imposition of a fair as-
sessment and which are tan-
-tamount to relieving a section
of the community - at the Ex-
-pence of the poor majority -
their fair share of the present
burden of taxation -

Where the remissions are
granted for a specific purpose
as for the support of a chantry -
they are virtually Loans & must
be so treated -

The principle laid down in
para 1 of the order will not preclude post-
-ponements favorably considering special cases of in-

= dividual hardship -

Yours &c
Thos. Mc Dougall Esq
&c &c &c
with 2 Books

Y.o. au. 8 Jan. 1863.

Pro 12 March 62 Nos: 192-193-

12-3-09. W/Vouchs

Revenue 1863 Vol 4th
Pro: of Govt for August
No. 1780.

Proceedings of the Board of Revenue.

Dated 29th
Recd 29 } July 1863.
No. 30a.
C. 2-0 Cattas Rep

Submitting for consideration with the Board's remarks letters from the Director of Revenue Settlement on the subject of the treatment under the new settlement, of certain lands hitherto held on favourable tenures in the Tiruchinopoly District.

No 1180. 7th Augt.

Written order

Copy to the D. of Rev. Settlement & Ag. Exam. Coms 7 June 64 - R. 967 -

No 69 & 70.