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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1928 Press ~~Mis.~~ Original

Dated 26.10 1863.

Not to be folded or roughly handled

No. 1,663.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th July 1862.

Read the following letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 20th June 1862, No. 825-54:—

1. Adverting to paragraphs 37, 38 and 39 of the Board's Proceedings of the 5th April last, No. 2,234, reviewing the Director's proposal for the settlement of the Land Revenue in Trichinopoly, I have the honor to annex for their consideration extract* from a letter from the Deputy Director of Revenue Settlement in that District, dated 6th instant, No. 30, in which he proposes that the charge for second crop should be altogether abolished.

* Paragraphs 7 to 13.

2. It will be seen that the revenue derived at present from this item amounts to Rupees 1,70,475, but Mr. Puckle anticipates that on the reduction of the Nunjah rates as well as of the charge for second crop, it will fall below a lac of Rupees.

3. The main ground on which the measure is recommended, is the necessity for affording to the Ryots some relief beyond that which they will receive by the introduction of the new Settlement. Mr. Puckle considers that in consequence of the excess of area now brought to light by survey, it is doubtful whether the present aggregate assessment on the river irrigated lands will be materially diminished, and that it is therefore important to devise some scheme whereby the people may reap decided benefit, and he suggests the abolition of the second crop assessment as a practical solution of the difficulty.

4. No doubt, as Mr. Puckle says, the measure would be exceedingly popular and be regarded as a great boon, but it appears questionable whether instead of attempting to correct rates confessedly too high by abolishing a separate and distinct item of assessment, the more proper course would not be to reduce the rates themselves to the necessary limit. Mr. Puckle urges that as long as the second crop charge exists, vexatious interference with the agricultural operations of the Ryots will be unavoidable, but this objection does not hold good in the event of a consolidated Double crop assessment being adopted, as recommended by Mr. Newill. It seems, however, that the feeling of the people is opposed to a consolidated tax.

5. A further objection however occurs to me. The question cannot be considered with reference to the Trichinopoly District alone, but as affecting the country generally, for if second crop assessment be abolished in one District, it cannot well be continued in another. The Government, in paragraph 7 of their Order of 19th October 1860, No. 1,906, have directed a second crop assessment to be imposed on the Chellumbrum and Manargudi Taluks of South Arcot; many villages in which derive their water supply from the same source as the adjoining villages of Trichinopoly, which it is now proposed to exempt from the charge. The former will not unnaturally consider themselves unfairly treated, if they are subjected to a tax from which their neighbours are free.

EXTRACT of a letter from the Deputy Director of Revenue Settlement in the Trichinopoly District, to Officiating Director of Revenue Settlement, dated 6th June 1862, No. 30.

7. In paragraph 39 of their recent Proceedings on the Settlement scheme for Trichinopoly, the Board of Revenue assented to Mr. Newill's proposal of fixing the charge for a second crop at one-third and one-fourth of the assessment of the land in which such second crop is raised, for the Cavery and Upland Taluks respectively; but as the subject may still possibly be open to discussion, since the final Orders of Government will not be issued till the estimate of financial results has been submitted, I beg to suggest the expediency of abolishing entirely all future charge for a second crop in the Trichinopoly District. At present the revenue derived from this item amounts to 1,70,475 Rupees (inclusive of second crop garden land), but it is levied on no fixed principle, and varies from 8 Annas to 7 Rupees per acre, while in some parts of the District it hardly exists at all. It

is, however, usually charged at the rate of half the assessment of a first crop, andon the reduction of Nunjah rates to a maximum of 8 Rupees, and the substitution of one-third and one-fourth for half assessment, the revenue derived from second crop will probably fall considerably below one lac of Rupees.

8. The Nunjah lands are the most difficult to deal with, for what with excessive area now brought to light by Survey, and in future to be charged for, and the many instances in which nominal rates must unavoidably be raised, it is very doubtful whether the present charge on the river irrigated lands (comprising some 70,000 acres) will be materially diminished by the introduction of the new assessment.

9. It seems therefore to be all the more important to devise some scheme by which the people may reap decided benefit, and the abolition of second crop assessment throughout the District, would be a boon by far more thankfully received, than that of any per centage reduction, which might hereafter be determined on, to suit the circumstances of particular localities.

10. On the other hand the retention of this charge, would be the one remnant of a former system, still left to open the door to fraud, and to continue that vexatious interference in the agricultural operations of the Ryot, which the Government are so anxious to remove.

11. It may be urged that this charge is a legitimate one, to defray the cost of the conservancy of irrigation works, by which the people largely benefit, and so no doubt (even supposing that this cost was not amply repaid by the Nunjah assessment on a first crop), the charge is fair enough, but it is the many evils to which its collection may give rise, that tend to render it objectionable; for even if it could be ascertained what lands will annually bear a second crop with certainty, the people have expressed a strong dislike to the imposition of a consolidated tax.

12. Again, the entry of this item in the land Puttahs is prohibitory of these latter becoming the permanent documents contemplated by Government. For every man who cultivates a second crop must attend at the Taluk Cutcherry, and have the Puttah altered just as formerly, and hence the future Jamabundi business will be much greater than it need be otherwise.

13. The Board have already sanctioned the abolition of "Catala Shelavu," "Putcut Punjah" and "Pilluvari," and should they abolish second crop assessment also, I feel confident that the proposed new rates might be immediately introduced without fear of their resulting in an increased burden of taxation.

(A true Extract.)

(Signed) R. E. MASTER,
Officiating Director of Revenue Settlement.

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1. Ordered that the above letter be submitted to Government, in continuation of the Board's Proceedings, dated 5th April 1862, No. 2,234, on the proposed Settlement of the Trichinopoly District.

2. In paragraphs 38 and 39 of those Proceedings it was stated that while the Deputy Director proposed to charge second crops with one-half the assessment on the first crop, Mr. Newill was of opinion that a consolidated assessment at the rate of one-third more than the single crop rate should be charged on all lands capable of being thus permanently settled as double crop lands.

3. The Board expressed themselves entirely in favor of the consolidated tax, but recommended that in the Upland Taluks, and in the case of land under tanks one-quarter only should be added to the single crop rates to form the fixed demand on double crop lands instead of one-third of those rates, which higher rate of consolidated assessment should be limited to the lands under irrigation from the Cavery.

4. Mr. Puckle now proposes that no charge whatever should be made anywhere in the District for a second crop in addition to the single crop assessment on the land according to its class. He estimates the amount of revenue involved in this proposition at considerably below one

lac of Rupees under the revised rates. He points out the many evils incident to a distinct charge for a second crop, and states that the Ryots have expressed a strong dislike to the imposition of a consolidated tax. He anticipates that when the increased area of cultivation ascertained by the Survey is brought under assessment, the present burden of taxation on the river irrigated lands will not be materially diminished, and he states that the abolition of the charge for a second crop will be far more thankfully received than any general reduction of the rates which may be hereafter determined on, to meet the requirements of any particular locality.

5. If Mr. Puckle's proposal is founded on good grounds, it affords an additional evidence that the proposed rates for single crop Nunjah land in Trichinopoly are too high. The Board fully concur in his objections to a distinct charge for a second crop as tending to perpetuate uncertainty and most mischievous interference, while it checks enterprize and encourages fraud; but Mr. Puckle's proposal is in fact to relieve land possessing superior advantages of irrigation at the expense of those less favorably circumstanced, for if land ordinarily capable of producing two crops cannot bear a consolidated rate, one-third higher than that charged on single crop land, it can scarcely admit of doubt that the basis of that assessment on the double crop land, viz., the rate for single crop land of the same class must be too heavy.

6. Mr. Master, while recognizing all the objections in principle to Mr. Puckle's proposal, further notices that it involves an injustice to the Ryots of the neighbouring Taluks of South Arcot, whose Nunjah lands under the Cavery and other sources of irrigation, have to pay a distinct tax for second crop under the Government Order of 19th October 1860, No. 1,906, and this difficulty strengthens the Board in their conviction, expressed in paragraphs 11, 28 and 51 of their Proceedings above quoted, that as compared with Manargudi and Chidambram, the rates proposed for Trichinopoly are too high.

Paragraph 7.

7. The Board cannot support Mr. Puckle's proposal to take no account of second crops in assessing the Government demand on the land. They adhere to the views they have already expressed in favor of a consolidated assessment on double crop land, in lieu of a distinctive charge for a second crop, and they do not doubt that when the basis of the whole, the assessment for the first crop, which forms the whole charge on single crop land, has been reduced to a fair and reasonable rate, the addition of one-third of that rate in the case of river irrigated double crop lands, and of one-fourth in that of similar tank lands and lands in the Upland Taluks, to form the consolidated rate, will not result in producing a burdensome assessment, or one which the Ryot will not willingly accept.

8. The Board would lay it down as a principle to be invariably and liberally applied, that no land which cannot safely bear a consolidated double crop rate from its advantages of position and means of irrigation of a permanent character, should under any circumstances be charged for a second crop.

(True Copies and Extract.)

[signature]
Secretary.

To A. J. Arbuthnot, Esq., Acting Chief Secretary to Government.
Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.
" Major F. J. B. Priestley, Superintendent of Revenue Survey.

Exd. J. Tulloch.

Rev. 1862 Department.
Pro. of Govt. for Oct. 7 '63.
No. 2074.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 18th July 1862.
Despatched. 21 do
Received. 22 do

No. 4,663.

Submitting a letter from the Officiating Director of Revenue Settlement reporting his opinion on Mr Puckle's proposal to abolish the charge for second crop in Trichinopoly district with the Board's remarks on the subject.

No. 297

Recd. 22 Oct. 1862
Recd. 17 Nov. 1862
Recd. 17 Nov. 1862
Recd. 17 Nov. 1862

5

List of Statements connected with the Settlement Reports of the Trichinopoly District forwarded to the Secretary to Government Revenue Department, for the purpose of being printed.

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1. Statement showing the extent of cultivation of paddy, and the prices of the same for 20 Years.

2. Statement showing the expenses of cultivation in the dry and wet Taluks.

3. Statement showing the cultivated area and assessment under each money rate in 7 Taluks according to the Deputy Director's modified rates.

4. Do. Do. according to the Deputy Director's original dry rates, and the Director's modified wet rates.

5. Abstract Statement of the single crop area, and assessment of the cultivated land

land included in each group and taram in 7 Saluks.

6. Abstract statement of the single area and assessment of the waste land included in each group and taram, in 7 Saluks.

7. Abstract statement exhibiting the area and proposed assessment of permanent double crop land in 7 Saluks.

8. Abstract statement of both single and double crop land in 7 Saluks.

Encr. No 3.
Encr. in the Proceedings
of the Board of Revenue
to the Secretary to Govt. to
A. D. dated 3 March
1863 No. 1270.

E. 19.

A 560/63

Letter from the Dy
Director of Revl. Cattle to Offg
Director of Revl. Cattle dated
28th November 1862 No. ——
Regd. Trichinopoly Survey.

A Statement shewing the Cultivated and Uncultivated Assessment of each Money Table in the Talooks of the Tinnevelly District according to the Survey Divisions Medapitty Estates.

Items	Money rates	Standard		Calingy		Ellikatty		Kamapuram		Cheris		Devadayasam		Total	
		Cultivated	Uncultivated	Cultivated	Uncultivated	Cultivated	Uncultivated	Cultivated	Uncultivated	Cultivated	Uncultivated	Cultivated	Uncultivated	Cultivated	Uncultivated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs	Acres Cs
1	8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1	7
2	7	8	"	"	1	7	"	"	"	"	"	"	"	"	"	79	8953
3	7	"	947	6629	"	"	332	2324	"	"	"	"	"	"	"	40	2,570
4	6	8	949	6168	2,691	17492	418	2717	"	"	480	2120	"	"	"	233	18,198
5	6	"	1566	9296	43	258	1320	7920	"	"	"	"	134	624	"	1185	1,33,018
6	5	8	5673	31201	10,102	55561	2278	12529	"	"	4429	24365	497	2724	1208	6645	87	14,435
7	5	"	5058	4290	581	2905	1229	6145	27	135	80	400	112	560	"	"	1589	95,799
8	4	8	5812	26,154	6,933	31198	2103	9463	"	"	1,131	1,28,53	1,135	6007	672	3024	1152	64,208
9	4	"	5143	20,572	6105	24420	673	2692	11	44	1,596	2,131	2,331	9,324	"	"	1181	45,680
10	3	12	1046	3922	2748	10205	"	"	"	"	1,915	5,208	18,781	2,601	977	1,000	140	3,990
11	3	8	2327	8,145	839	2926	266	1981	662	2317	3,306	11,571	1,000	3,500	679	2377	1106	20,820
12	3	4	1142	3,712	2,707	8798	860	2811	"	"	4,714	15,330	1,213	3942	"	"	199	11,697
13	3	"	449	1347	1123	3369	749	2247	9	27	3,144	9,432	2,160	7,560	92	276	1818	24,251
14	2	12	2235	9,922	3642	10016	1185	3259	"	"	2,000	5,500	721	2,151	"	"	128	21,072
15	2	8	2041	10,103	27	68	270	1475	1964	4910	2,958	14,895	182	2,138	353	885	132	12,894
16	2	4	1857	4177	1369	3079	1232	2772	555	1248	1,996	4,491	800	1,800	151	339	123	5,846
17	2	"	830	1860	282	564	1276	2502	246	492	2,000	4,000	270	540	"	"		
	Total		36,175	147,198	39,193	1,09,976	14,816	60,884	2974	8949	18,000	45,000	13,634	50,888	5956	23,299	1393	5,19,378
1	3	4	"	"	"	"	923	3022	"	"	1073	3487	188	611	742	2411	"	"	236	9,541
2	3	"	"	"	"	"	"	"	"	"	"	"	"	"	149	447	1826	4878	145	5225
3	2	12	232	913	1512	4958	131	360	3	8	600	1,500	841	881	2423	1324	341	"	1128	18,004
4	2	8	"	"	"	"	"	"	"	"	"	"	"	"	557	1387	2064	7710	39	9,097
5	2	4	72	102	3272	7362	31	70	1038	2336	7,200	16,200	631	2,538	5911	40	70	"	1216	17,362
6	2	"	"	"	"	"	"	"	"	"	"	"	"	"	24	48	257	714	81	762
7	1	12	1636	2863	9291	12207	2436	4263	2148	5509	5,277	13,193	1410	2,493	3963	19	32	"	4100	77,700
8	1	8	"	"	"	"	"	"	"	"	"	"	"	"	4091	6107	5446	23199	537	58,206
9	1	4	848	1060	5699	7124	546	682	15	19	3,000	7,500	1115	3,400	4,250	1481	2226	"	1042	16,552
10	1	"	"	"	"	"	"	"	"	"	"	"	"	"	302	352	14040	14040	1392	14,392
11	"	14	1084	949	12,707	34119	1135	1011	19,404	16,978	11,097	12,330	1233	29,992	26243	1028	899	11165	6952	69,532
12	"	12	"	"	"	"	"	"	"	"	"	"	"	"	2822	2117	7288	6756	110	7083
13	"	10	11,194	6996	2239	1399	12884	8053	809	506	678	1,695	11,697	7268	1010	631	163	25287
14	"	8	"	"	"	"	"	"	"	"	"	"	"	"	1642	836	4231	2115	844	2921
15	"	6	14203	5345	8055	3021	50506	20065	26908	10090	22800	85,500	24650	9245	4547	4706	1629	58,024
	Total		29,419	18,788	43708	23474	70689	34504	32398	33933	154,900	3,87,250	105916	1,08,178	74641	92484	7167	3,81,890
	Grand Total		65,594	165,986	82,901	2,34,450	85,505	95,391	65,372	46,982	6,27,900	15,69,750	119,550	1,59,066	80,397	1,15,847	1,50,563	9,20,268

Received Settlement Abstract,
Madras,
31st (December 1862.)

Comptroller.

(Signature)
(Director of Land Revenue Settlement &c)

In a letter from the Officiating Director of Revenue Settlement to the Secretary to the Board of Revenue dated 31st December 1862 No. 1555

R 560/63

Encl. No. 1

Statement showing the cultivated area, and assessment under each money rate in seven taluks of the Trichinopoly District according to the Deputy Director's modified rate

Jn No 46 of 1863
In Cons 6 Jany

In No 2320 Pth

Abstract Tarawari Statement the Cultivated lands of 7 taluqs

In a letter from the Deputy Director Revenue Settlement Trichinopoly, to the Director of Revenue Settlement, dated 28th November 1862.

No 8. Abstract Statement of the Single crop area and Assessment of the Cultivated land included in each Group and Taraf, in Talooks

Principality

Talooka	Taraf	1st Group		2d Group		3d Group		4th Group		5th Group		Total		1st Group		2d Group		3d Group		Total	
		Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment	Extent	Assessment
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Acres	Rupees	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs
Kurnool	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	352	913	352	913
	2	947	6629	949	6648	428	2140	"	"	49	296	2373	15123	"	"	"	"	"	"	77	162	77	162
	3	1865	9396	5673	31201	2555	11352	"	"	2747	13526	12319	57994	"	"	"	"	"	"	1636	2853	1636	2853
	4	420	2150	5812	26154	1246	3927	"	"	445	1535	7923	33561	"	"	"	"	"	"	624	1060	848	1060
	5	5	20	2250	9624	203	1180	"	"	4041	14103	6665	20327	"	"	"	"	"	"	1054	948	1054	948
	6	80	280	779	2527	2189	8770	"	"	1718	3865	5746	15427	"	"	"	"	"	"	11194	6996	14194	6996
	7	4	12	346	952	127	312	"	"	506	1132	1055	2464	"	"	"	"	"	"	580	218	580	218
	8	"	"	"	"	15	30	"	"	249	498	264	528	"	"	"	"	"	"	12562	4711	12562	4711
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1111	417	1111	417
		3032	18487	15415	76631	6013	27086	"	"	9315	24994	36175	147198	"	"	"	"	"	"	29419	18288	29419	18288
Adoni	1	"	"	"	"	7	15	259	"	"	"	"	44	205	933	3032	"	"	"	"	"	933	3032
	2	"	"	"	2691	17492	561	2905	"	"	122	488	3334	20885	1512	4158	"	"	"	"	"	1512	4158
	3	"	"	"	10102	58501	3917	16924	"	"	539	2936	14937	74484	3272	7362	"	"	"	"	"	3272	7362
	4	"	"	"	5933	31178	3748	10305	"	"	1172	3269	10004	44879	2791	10759	"	"	"	"	"	9291	16359
	5	"	"	"	1357	7749	470	2478	"	"	27	54	2556	12048	1197	7124	"	"	"	"	"	5091	7124
	6	"	"	"	1827	9970	1170	5832	"	"	12	24	3770	17824	1707	11119	"	"	"	"	"	2707	11119
	7	"	"	"	1572	4135	1314	2963	"	"	251	632	2417	7764	2239	1399	"	"	"	"	"	2239	1399
	8	"	"	"	371	94	1	1	"	"	"	"	43	96	0993	2022	"	"	"	"	"	772	2022
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	1003	397	"	"	"	"	"	1003	397
		"	"	25115	123407	11072	41098	"	"	2405	9459	39193	170477	13758	53496	"	"	"	"	"	"	42708	53496
Yellandu	1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	131	330	181	330
	2	552	2334	418	2717	"	"	"	"	"	"	765	5341	"	"	"	"	"	"	21	70	54	70
	3	1538	9520	2978	17859	"	"	"	"	307	1052	3797	21611	"	"	"	"	"	"	2430	4902	2436	4902
	4	1727	9115	2103	14103	"	"	"	"	444	1530	2770	16941	"	"	"	"	"	"	223	852	346	852
	5	498	1918	545	3501	"	"	"	"	525	1417	1956	4077	"	"	"	"	"	"	1155	1011	1155	1011
	6	227	999	562	2811	"	"	"	"	1057	2442	3209	8253	"	"	"	"	"	"	3327	1123	3327	1123
	7	305	915	1155	3224	"	"	"	"	350	1312	2446	8086	"	"	"	"	"	"	27118	14910	27118	14910
	8	21	98	135	546	"	"	"	"	220	640	492	1054	"	"	"	"	"	"	1209	1076	1209	6076
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	10009	34303	10009	34303
Kanakgiri	1	"	"	"	"	"	"	"	"	27	135	27	135	1073	2487	"	"	"	"	"	"	1073	2487
	2	"	"	"	"	"	"	"	"	16	44	11	42	3	8	"	"	"	"	"	"	3	8
	3	"	"	"	"	"	"	"	"	000	2307	613	2317	1038	2331	"	"	"	"	"	"	1038	2331
	4	"	"	"	"	"	"	"	"	7	27	7	27	3148	2827	"	"	"	"	"	"	3148	2827
	5	"	"	"	"	"	"	"	"	1901	3910	1900	3910	15	11	"	"	"	"	"	"	15	11
	6	"	"	"	"	"	"	"	"	55	171	55	171	1704	1992	"	"	"	"	"	"	1704	1992
	7	"	"	"	"	"	"	"	"	"	"	203	1251	1501	1501	"	"	"	"	"	"	1501	1501
	8	"	"	"	"	"	"	"	"	"	"	1	1	1001	1001	"	"	"	"	"	"	1001	1001
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Gooty	1	"	"	"	"	"	"	"	"	"	"	"	"	22	220	22	220	156	501	"	"	178	501
	2	"	"	"	"	"	"	"	"	"	"	"	"	418	1077	230	1285	855	1891	"	"	1273	1891
	3	"	"	"	"	"	"	"	"	"	"	"	"	2917	10754	1230	6585	925	1031	"	"	4155	11531
	4	"	"	"	"	"	"	"	"	"	"	"	"	1700	2580	1	2	5377	5111	"	"	6377	5113
	5	"	"	"	"	"	"	"	"	"	"	"	"	5076	11935	1	2	953	1191	"	"	958	1191
	6	"	"	"	"	"	"	"	"	624	1502	1180	3207	14795	17352	"	"	"	"	"	"	14795	17352
	7	"	"	"	"	"	"	"	"	271	522	691	1799	894	1334	"	"	"	"	"	"	894	1334
	8	"	"	"	"	"	"	"	"	6	17	10	36	18516	0214	"	"	"	"	"	"	18516	6214
	9	"	"	"	"	"	"	"	"	"	"	"	"	1289	1908	"	"	"	"	"	"	4289	1608
		"	"	12705	50401	2180	8136	"	"	5455	14579	19745	77841	45490	95100	"	"	"	"	"	"	45496	35960
Yadiri	1	"	"	"	"	"	"	"	"	"	"	"	"	671	2858	742	2411	149	447	"	"	671	2858
	2	"	"	"	"	"	"	"	"	"	"	"	"	1447	6507	641	2472	565	1387	"	"	1206	3860
	3	"	"	"	"	"	"	"	"	"	"	"	"	6985	29777	2824	8911	24	44	8	5	9865	5704
	4	"	"	"	"	"	"	"	"	"	"	"	"	13856	48972	12490	39354	4071	6107	"	"	35501	154405
	5	"	"	"	"	"	"	"	"	"	"	"	"	1920	6093	3100	4250	357	357	"	"	7757	6607
	6	"	"	"	"	"	"	"	"	"	"	"	"	1037	7638	19997	70743	7892	2117	23	18	32843	78374
	7	"	"	"	"	"	"	"	"	"	"	"	"	270	607	1200	2757	1012	605	6	2	13219	4068
	8	"	"	"	"	"	"	"	"	"	"	"	"	10	10	30705	7764	1178	638	239	10	32117	8272
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	3334	780	3	1	"	"	3337	781
Adoni Jurisdiction		"	"	"	"	"	"	"	"	13014	50884	21484	104307	107157	117003	2177	115	105910	108178				
	1	"	"	"	"	"	"	"	"	"	"	1704	16415	"	"	1626	4878	174	321	17507	15719		
	2	"	"	"	"	"	"	"	"	"	"	679	2877	"	"	2084	7710	40	93	2124	7800		
	3	"	"	"	"	"	"	"	"	"	"	2601	17555	"	"	357	714	14	23	376	1147		
	4	"	"	"	"	"	"	"	"	"	"	6249	23205	"	"	22001	21111	1771	2250	25347	57475		
	5	"	"	"	"	"	"	"	"	"	"	92	770	"	"	14042	10040	1094	699	15094	14939		
	6	"	"	"	"	"	"	"	"	103	3853	383	383	"	"	9288	6980	1010	621	10298	7577		
	7	"	"	"	"	"	"	"	"	154	539	151	339	"	"	4021	2115	260	100	4497	2715		
	8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	2954	1483	303	111	4257	1577		
	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	74	9	"	"	74	9		
		"	"	"	"	"	"	"	"	5956	23277	"	"	90090	48114	4571	4434	94641	72548		
Total	1	"	"	"	"	147	292	1705	1879	91	255	1974	10373	2930	9541	1775	5375	547	1614	5298	16790
	2	2247	8253	4510	29510	1147	5785	2007	9099	631	2400	9582	55677	5051	6020	2019	9097	1123	377	6833	17889
	3	2886	17310	7248	42505	1013	6137	4054	9756	2762	7161	24134	133825	7356	6455	12440	381	767	4094	7104	12048	24906
	4	1069	8975	1925	8670	439	1547	1779	5847	2781	8243	30027	117755	4038	7830	27537	56306	2175	2364	7018	130810
	5	483	1732	4842	17877	2569	9416	807	2477	1913	17703	15906	52486	10007	12584	14392	2207	2888	29926	29834	
	6	337	1171	3817	12405	1511	5513	1408	4021	3207	8076	14570	46111	7618	6024	12710	7083	25117	15697	113475	91454	
	7	212	771	2177	6734	1913	5483	367	877	2724	4574	9710	18603	1540	9530	5845	2971	1177	442	22309	12953	
	8	27	96	115	434	93	346	15	41	173	1282	691	1844	6904	25899	5122	1921	5114	18431	124400	46651	
	9	"	"	"	"	"	"	"	"	"	"	"	"	7943	4175	77	10	17180	6443	29150	10931		
		9930	38470	58374	214184	14813	93511	14125	57638	14281	67181	130713	535877	230484	274733	60877	99817	104950	57339	427367	381488

Asst Director of Revenue Settlt

Asst Director of Revenue Settlt

In a letter from the Offg. Director of Revenue Settlement to the Secretary to the Board of Revenue dated 31st December 1862 No. 1555.

Encl. No. 11

R 560/40

Abstract statement of single crop area and assessment of the cultivated land included in each group and taram in yt. of the Trichinopoly District

Sub No. 46 of 1863

No. 2320 of 1862

Abstract Garawari Statement of the permanent double crop lands of Yalnaps.

In a letter from the Deputy Director Revenue Settlement to Trichinopoly, to the Director of Revenue Settlement dated 28th November 1862.

In a letter from the Officiating Director of Revenue Settlement to the Secretary to the Board of Revenue dated 31st December 1862 No 1555 -

Encl No 12.

R 56 [illegible]

The track statement of the single crop area and assessment of the waste land included in each group and Taram in 7 taluks of Trichinopoly District -

[illegible] 46 of 1863

2320 [illegible]

Statement
7 taluqs

Director Revenue Settlement Trichinopoly
Settlement dated 28 November 1862

| | | |

Taravari Cantonment

[illegible]

Serial	2nd Crop (Acres)	[illegible]
1	1411	2099
2	2774	[illegible]
3	7026	1[illegible]26
4	5177	[illegible]
5	1677	[illegible]
6	556	[illegible]
7	611	632
8	1	1
9		
Total	21563	32[illegible]16

[illegible] 1865.

Encl No 20

C 550/63

In No 46 of 1862

Abstract Statement [illegible] the area and [illegible] [illegible] [illegible] [illegible] each group and [illegible] of the 7 Talooks of [illegible] [illegible] [illegible] [illegible] and [illegible] in the Trichinopoly District

[illegible] 320 [illegible]

No 18

Abstract Comparative Statement of both Single and double crop land in 7 taluqs

In a letter from the Deputy Director Revenue Settlement Trichinopoly to the Director of Revenue Settlement, dated 28th November 1862

Abstract Comparative Statement of both Single and double crop lands in 7 Parishes

8

Parishes	Kind of Crop	1st or 2nd Crop	As per January Land Roll 1871 Area	Land and double Crop Assessment	Area with Comparison	Difference Col 5 & 6	As per Settlement Account Single and double crop Assessment Area	As reduced by 10 per cent	Difference Col 8 & 9	As reduced by 20 per cent	Difference Col 8 & 11	As reduced by 10 per cent	Difference Col 8 & 13	As reduced by 20 per cent	Difference Col 8 & 15	As reduced by 10 per cent	Difference Col 8 & 17	As reduced by 20 per cent	Difference Col 8 & 19	As per Original Abstract reduced 10 per cent for errors and omissions	Difference Col 8 & 21
			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Natchitoches	Cotton	1st crop	32848	137184	84175 +	3350	173601 -	14583	158541 -	21643	108581 -	49103	136934 -	20210	111243 -	45893	138557 -	61597	147198 -	70238	
		2d crop	3661	17901	3204 -	457	8609 -	9292	8041 -	12860	4479 -	13422	5019 -	12882	4511 -	13390	4010 -	13891	4002 -	13899	
		Total	36509	205085	87379 +	2700	178222 -	24163	166582 -	44503	142580 -	63505	161934 -	43153	115754 -	89287	142557 -	63284	132080 -	53761	
	Hay		23938	29055	29419 +	3584	20617 -	2114	18886 -	4529	16494 -	6921	20617 -	2114	14956 -	6529	16494 -	6591	18258 -	4777	
	Total Crop		60544	234140	116798 +	6284	198841 -	29329	178958 -	47212	159074 -	69096	182612 -	45357	130710 -	82079	159051 -	69815	170568 -	57807	
Natchez	Cotton	1st crop	32591	137807	84190 +	6002	200900 +	11093	150810 -	4997	160720 -	29157	178480 -	11337	160602 -	29175	142753 -	47024	170977 -	18930	
		2d crop	10260	33555	7390 -	870	17610 -	15745	15549 -	17506	14088 -	19267	15494 -	17861	13945 -	19410	13396 -	20959	15015 -	19340	
		Total	42851	223162	91580 +	5132	218510 -	4652	196359 -	26803	174808	48424	193974 -	29188	174577 -	48585	155177 -	67985	185991 -	37170	
	Hay		31874	71939	45705 +	6354	61974 -	10585	55254 -	17305	49115 -	22924	61974 -	10585	55254 -	17305	49115 -	23924	55474 -	18465	
	Total Crop		74725	295101	137285 +	11486	279904 -	15177	251918 -	43183	223923 -	71165	255280 -	39806	229831 -	65270	204694 -	90407	241465 -	55635	
Villeveille	Cotton	1st crop	17576	86728	44816 +	2440	71226 -	15499	61402 -	22819	51982 -	29741	63619 -	23102	57857 -	28864	50598 -	35828	60557 -	25836	
		2d crop	1617	7064	3619 -	1000	6167 -	1450	3747 -	11117	5287 -	14777	6254 -	13776	5659 -	14372	5030 -	15001	6236 -	14095	
		Total	19193	101757	48435 +	1440	77833 -	23924	70081 -	36676	62969 -	44518 -	69873 -	36636	63516 -	43193	57628 -	50081	66793 -	39916	
	Hay		8775	42852	7689 +	914	33076 -	9776	29476 -	13376	25876 -	16976	29476 -	13376	25876 -	16976	25876 -	16976	31505 -	9150	
	Total Crop		27968	143609	56124 +	2354	110909 -	33700	99557 -	50052	88845 -	61494 -	99349 -	50260	89392 -	60217	82504 -	67105	98298 -	49066	
Union Parish	Cotton	1st crop	3075	9857	2974 -	99	9415 -	171	8476 -	1113	7584 -	2005	9415 -	171	8476 -	1113	7584 -	2005	8679 -	1510	
		2d crop	168	854	42 -	126	42 -	292	35 -	296	31 -	300	42 -	292	35 -	296	31 -	300	42 -	292	
		Total	3243	9923	3016 -	222	9460 -	463	8511 -	1409	7615 -	2305	9460 -	463	8511 -	1409	7615 -	2305	8721 -	1832	
	Hay		12763	51856	52395 +	9655	45151 -	11220	41072 -	15784	31509 -	20347	45636 -	11220	41072 -	15784	31509 -	20347	38933 -	17923	
	Total Crop		16006	61779	55411 +	9413	54611 -	11683	49586 -	17193	44077 -	22709	55096 -	11683	49586 -	17193	44077 -	22709	47654 -	19755	
Jonesville	Cotton	1st crop	1965	7573	1875 +	605	7400 +	1255	4707 +	6151	2806 -	2947	3324 -	5231	3110 -	2123	4957 -	776	7708 -	1375	
		2d crop	2224	9380	1664 -	560	3065 -	6315	2759 -	6621	2183 -	6977	2683 -	6677	2478 -	6915	2147 -	7233	2635 -	6745	
		Total	4189	16953	3539 +	1165	10465 -	5276	7467 -	12767	4989 -	9924	6007 -	11907	5588 -	9041	7104 -	7525	10343 -	8122	
	Hay		38222	50762	13496 +	7774	42104 -	8658	37893 -	12869	33193 -	17079	42104 -	8658	37893 -	12869	33193 -	17079	33916 -	11796	
	Total Crop		42411	167715	17035 +	8939	152569 -	13934	137360 -	29143	122182 -	44322	138111 -	20592	124381 -	33722	110297 -	46806	124259 -	33844	
Jessies	Cotton	1st crop	8655	42734	13634 +	4941	37575 +	17794	28891 +	11107	17903 +	3119	28873 +	17094	23391 +	11107	17903 +	3119	20483 +	8101	
		2d crop	3810	12073	2478 -	1332	3156 -	5917	2540 -	9253	2524 -	9269	3156 -	5917	2540 -	9253	2524 -	9269	2703 -	9365	
		Total	12465	54857	16112 +	6273	40731 +	11877	31431 -	1430	20427 -	6150	32029 +	11177	25931 +	1854	20427 -	6150	23186 -	10721	
	Hay		83974	154335	103916 +	23342	125325 -	9208	112793 -	21740	100260 -	34273	125325 -	9208	112793 -	21740	100260 -	34273	108175 -	26355	
	Total Crop		92439	209192	120028 +	29615	166056 -	1031	144224 -	23170	120687 -	40423	157354 -	2077	138724 -	23632	120687 -	40423	131361 -	27616	
Vidalia Parish	Cotton	1st crop	4761	25774	5756 +	994	27409 +	3635	24668 +	894	21927 -	1847	27409 +	3635	24668 +	894	21927 -	1847	23297 -	477	
		2d crop	1803	8580	1336 -	467	1867 -	6718	1680 -	6900	1493 -	7087	1867 -	6718	1680 -	6900	1493 -	7087	1595 -	6985	
		Total	6265	34354	7092 +	527	29276 -	3083	26348 -	6006	23420 -	8934	29276 -	3083	26348 -	6006	23420 -	8934	24895 -	7459	
	Hay		66019	140395	74441 +	9622	108160 -	33215	97344 -	43031	86528 -	53847	108160 -	33215	97344 -	43031	86528 -	53847	92545 -	47827	
	Total Crop		72284	174749	81533 +	9649	137436 -	35298	123692 -	49037	109948 -	62781	137436 -	35298	123692 -	49037	109948 -	62781	117440 -	55286	
	Cotton	1st crop	10600	60514	150793 +	23993	63440 +	16826	69197 -	46417	505953 -	109771	577022 -	38592	519819 -	96295	411916 -	153998	538977 -	77237	
		2d crop	2625	10189	2563 -	462	3797 0 -	63717	32174 -	67515	30378 -	71309	34542 -	67145	31058 -	70599	27674 -	74053	32916 -	68711	
		Total	13225	70703	153356 +	19311	67410 -	46891	101371 -	113950	536331 -	180976	611564 -	105737	550877 -	166894	439590 -	227981	571293 -	146008	
	Hay		31065	52203	122267 +	62202	110321 -	80882	396285 -	124915	352255 -	168945	440321 -	80882	396285 -	124915	352755 -	168945	381990 -	139313	
	Total Crop		44290	122906	275623 +	81513	177731 -	127773	497656 -	238581	888586 -	349915	1051885 -	186619	947162 -	291809	792345 -	396946	953283 -	285532	

Examined
Vol. N.K. Van Rhe

Chief Director of Revenue Office

R. K. Pinkston
Collector

Encl No 21.

P. 12 500/63

Sub No 46 of 1863

[illegible] of the Trichinopoly [illegible]

Revenue Bd Office,
Madras,
26th March 1863.

No

From
R. A. Dalyell Esq.
Sub Secretary to the Board of Revenue

To
I. D. Sim Esq
Secretary to Government
Revenue Department.

Sir,

With reference to your Official Memorandum dated 17th March 1863 No 58, I have the honor to forward copy of the Minute recorded by Mr Brett 2d Member of the Board on the Trichinopoly revised assessment as proposed in the papers last submitted to Government.

2. The remarks by the 1st Member on Mr Bretts Minute will follow as soon as copied.

Revenue Bd Office,
Madras,
26th March, 1863.

I have the honor to be,
Sir,
Your most obedient Servant.

R A Dalyell
Sub Secretary.

To
I. D. Sim Esq.
Secretary to Government
Revenue Department.

[illegible]
Copy by C. Govindoo

Rev. 1863 Depart.

No. 744

From
The Sub-Secretary to the
Board of Revenue
To The Secretary to Govt.
Revenue Depart.

Dated 26.
Dec. 26 } March 1863.
Rec. 30 }
E.1

No.

26 October 1863
No. 1928

Forwarding copy of the minute recorded by Mr. Brett 2d Member of the Board on the Trichinopoly revised assessment, and stating that the remarks of the first member on this minute will be forwarded.

25

Mr. Puckle has failed, I think, to shew sufficient ground for proposing to make further modifications in the rates, either for wet or dry cultivation. There is nothing in his report* to prove that Mr. Newill's modified rates for wet, or his proposed two rates for dry, gives to Government a larger share in the produce than the Government proposed to take.

*dated 28. Nov. 1862.

2. The most obvious means of ascertaining whether the money rates bear a higher proportion to the actual value of the land than the Government instructions on this point allowed, is to re-examine the data on which the work of the Settlement is mainly founded. I mean, the data on which the land is valued in terms of grain, and, 2dly the data on which the Government share has been commuted for a money rate. I do not see that any attempt has been made by the Settlement Department to prove by reference to such particulars, that the rates are disproportionately high

high- It is not shewn that higher grain values have been put on any class of land in Trichinopoly than elsewhere, nor is it said that the commutation price is apparently too high, as compared either with past prices, or with the current prices of the day-

3- The sole ground on which Mr Puckle proposes a reduced Scale of rates is the fact, that the rates previously fixed would produce, when distributed over the survey areas, a higher gross revenue than the Settlement Department's expected before the true area was known- The excess, it appears, is about 18 per cent- He would therefore reduce the rates as to effect a total reduction of about 20 per cent in the gross revenue- Mr Master thinks that so large a reduction is not advisable, but still proposes to modify the rates to an extent that would reduce the gross revenue by 14 per cent-

4- The fact that, on an average, every field is larger by 18 per cent, than was supposed, is good evidence that the old rates were comparatively lighter than people imagined, but that is, I think, the only proper use to which such a fact can be applied- If the Settlement Department is

is prepared on this ground alone to ignore the most important operations of the Department, that is, the whole of the work which had for its object to value the land according to its actual productiveness, and to fix for the Government share in the produce a fair commutation price on an average of years, they shew much less confidence in their work than they ought to shew- If the new rates were generally higher than the old; or if, on comparing the aggregate new rates with the aggregate old rates, the average appeared to be higher in the new rates, such facts would serve to shew that the new assessment was proportionally higher than the old, but, in fact, a comparison on these two points is much in favor of the new rates-

5- I also believe that the way in which the primary rates have been reduced over the larger portion of the District, by means of what is termed "groups of Villages" reduces the rates considerably below the prescribed proportion- The professed object of throwing the Villages into groups, and applying to each group a separate scale of assessment, is to provide for supposed advantages, or disadvantages, of situation, or to provide for similar differences

in

in the sources of Irrigation.

6. With regard to the supposed advantages of situation, it is obvious that a commutation rate is intended to represent the price at which the Government share of the produce would be sold when brought to market. It must also be understood that every Village to which the commutation rate is applied is within the circle of the market which supplied the data on which the commutation rate was fixed. The average, or commutation price, is therefore sufficient to cover the whole expense which anyone of these Villages can incur in carrying its grain for sale in that market. In some cases, the cost of carriage, or a part of that cost, would be saved. The Villages near the market would have less to pay under this head than the Villages more remote from the common market, but all would obtain the same price, according to the universal rule, 1st, that there can be but one price, at one time, for the same commodity in one and the same place; and 2dly, that this price is sufficient to cover the expense of bringing to sale in the market the whole supply of any commodity that may be necessary to meet the effective demand, including not only so much of the given commodity as may be produced under the most favorable circumstances,

circumstances but also that portion of it which the cultivators, or the manufacturers, as the case may be, produce under the least favorable circumstances.

7. In the case at present supposed, there are, of course, some Villages more favorably situated than others. The nearer Villages have a natural advantage in this respect; but this advantage consists in the fact, that the market price would yield them something over and above the sum that was necessary to reimburse to their less fortunate neighbours the necessary expenses of cultivation, including the actual cost of cultivation and the cost of carriage to the market. If, therefore, it is consistent with the principle on which the land-tax is based, to subject the more favorably situated land to a proportionally higher rate of taxation than the rate imposed on lands not so favorably situated in respect to the common market, the only mode of really effecting that object, by means of the commutation price, is to commute at a higher price in the Villages nearer the market, and to convert the Government share into a money rate at this commutation price, neither more nor less, in the Villages more remote. Mr Newill has, I believe, adopted a course exactly the reverse, by converting the Government share to a money rate at the

commutation

commutation price in the nearer Villages, and by lowering the price at which the share was commuted in the Villages less favorably situated.

8. He has also allowed twice over for disadvantages of situation, for in calculating the commutation price, he has deducted from the average market price a certain amount, on account of expenses to be defrayed by the Merchant in conveying grain from the Ryots Village, to the market; tho here also, no such deduction can be fairly claimed by the ryot; for, if the ryot conveyed the grain to the market at his own cost, he would receive an equivalent to that cost in the market price, which, as remarked above, is sufficient to cover all necessary expenses. If a merchant conveyed the grain to market, and in consequence deducted the cost of carriage from the price paid by him to the ryot, the latter would still be able to pay the full assessment on his land without deduction; for the price which he receives from the Merchant is equal to the commutation rate, minus only such a portion of the necessary cost involved in conveying the grain to market, as the Merchant defrays in place of the Ryot.

9. With regard to the second object for

× Vide letter from Mr Neville to the Board of Revenue, dated the 20th of April, 1861 No 29, Para 12.

for which Villages are thrown into classes, named to meet alleged advantages, or disadvantages, of irrigation, it appears that the grouping in this case provides for supposed differences in the productive value of the same description of soil enjoying different sources of irrigation. I do not doubt that the average outturn from the same kind of land will be effected by imperfect sources of irrigation, but such variations in the productive power of wet land can never, I believe, be so great as to require five groups, or five gradations of rates, to meet such variations. In this respect, therefore, there is reason to believe that the Villages included in the lower groups are favorably assessed, as compared with the Villages placed under the highest or the unreduced, scale. To what extent this grouping in the wet rates has been used, to allow solely for disadvantages of situation, cannot be ascertained from the Statements, or from the Settlement reports. It is only known that, in numerous instances, Villages have been classed in the groupings, with reference to conjoint disadvantages of situation and irrigation. That is, a Village supposed to labor under both disadvantages would be placed in a lower group than one which labored under only one of the two.

10. In respect to lands classed as dry, the only apparent object of forming such

such lands into groups is to allow for differences of situation. Mr. Puckle originally proposed to allow three groups for the dry land in the Trichinopoly district. Mr. Newill reduced this number to two. In explaining to the Board his reasons for considering two groups would be preferable to three, he observes[x], "that the soil is doubtless poor," (referring to certain Villages transferred from one group to another) "but this is met in the classification, and they are not considered to be so unfavorably circumstanced as to warrant their transfer to the second group with extreme disadvantages". In the preceding paragraph[x] he writes; "I may add that experience in the neighbouring district of Salem leads to a similar conclusion, as to the mode of grouping the poonjah Villages." The fact, I believe is, that Mr. Newill was led to reconsider his views on the subject of grouping generally in consequence of the objections which I raised, when in Salem, to such a scheme. Mr. Newill saw that to make for different Villages, supposed to be within the influence of the same market, several scales of rates, each ranging lower than the primary rate, or

Letter to Board 29th January 1862. Para 11.

[x] Para 10

or the rate fixed in accordance with the commutation price, was directly opposed to the principle on which the Government share in the produce is converted into a money rate.

11. Mr. Puckle has now proposed to revert to the three groups but with a further reduction in each scale, as part of his scheme for reducing the gross assessment by nineteen per cent. Mr. Master does not entirely support Mr. Puckle on this point. He would allow only two groups. But in any case the scheme of dividing the Villages into groups whether wet or dry, that all the villages placed in the lower groups may be subjected to reduced rates of assessment, has this effect, that in all such villages it reduces the Government share to a lower proportion than the prescribed 30 per cent of the gross, or 25 per cent of the net; that is, the supposed proportion existing in the primary rates. This proportion may be nominally maintained in the lower groups, but so far as the grain valuation of the villages has been lowered, by placing them, on inadequate grounds, under the reduced scales, (the actual effect of the grouping scheme in

in many instances,) the true proportion between the reduced rates and the real value of the land would, of course, be less than the one stated.

12. Mr. Puckle, having explained to what extent he now proposes to lower the rates, proceeds to state that, in his opinion, the rates, as at present modified, are "fair and liberal;" that "they will give great satisfaction to the "people;" and "that they will allow of that "margin of profit, and consequent accumula- "tion of capital which will, no doubt, "result in the rapid extension of cultivation, "and the increased prosperity of the agricultural "classes." Para 18 of his report.

13. It does not appear with what Mr. Puckle compares the rates, when he thus describes them as "fair and liberal". The proper question for the Settlement Department to consider is, whether the rates proposed for any district represent as nearly as possible, the proportional share fixed by Government. The Settlement Department is not at liberty to reduce this proportion to coincide with what may appear to individual officers, "fair and liberal." Mr. Puckle has not, I think, paid due

due attention to this obvious rule, for his remarks in para 18 of his letter, as to the "moderate" character of his reduced rates, clearly indicate that his estimate of what is moderate has reference to some other standard than the prescribed proportion.

14. With regard to the general question, whether this or that rate can be properly termed, "fair and liberal," I believe that much misapprehension exists in respect to the actual bearing of the land tax on the interests of the agricultural class; for many suppose that the whole burden of the tax falls exclusively on this class and 2ndly that increased cultivation depends entirely upon the accumulation of "capital in the hands of the ryots." To what extent a land-tax is paid by the land owner depends on the way in which the tax is imposed. If, as people sometimes suppose, the Indian land-tax were a mere rent charge, the burden of it would fall exclusively on those whose land is capable of yielding rent. If it consists in a uniform proportion of the gross produce, taken from every kind of land

under

under cultivation, the worst as well as the better kinds; and if the uniform share thus taken by Government is converted into a money rate, the tax falls on the consumers, and not on the agricultural classes, excepting so far as they are themselves consumers.

15. By gross produce, I mean the whole produce obtained from the land without any deduction for expenses of cultivation. By rent, I mean the premium paid by a tenant to his landlord for the use of natural advantages inherent in the soil.

16. It is I think, easy to prove that the land tax of this country is not really a tax on rent only, for under one revenue system, as handed down to us by the Mahomedan Government, the share claimed by Government has always borne a uniform percentage to the gross produce; (whether one half, or less, is immaterial to the argument) and, 2ndly, the tax has been imposed on every description of land, including not merely the more fertile lands,

lands, or lands which naturally yield rent, but also lands of the worst description under cultivation, the produce of which is only sufficient, where no tax exists, to cover, at the prices of the day the cost of cultivation, or, where a tax exists, the cost of cultivation plus the Government tax.

17. A tax on rent only could not include the last class, for such land yields no rent; nor, on the same principle, could a tax on rent only bear in every class the same uniform proportion to the gross produce; for every different class of land will, according to its quality, yield a different amount of rent. A percentage, therefore, on rent would in its proportional relation to the gross produce, gradually diminish with the decreasing fertility of the land, till that class of land was reached which yielded no rent, or that description of land, the cultivation of which would do no more, at current prices, than defray the wages of labor, and the ordinary profit of the capital employed in its cultivation.

18. The real incidence of a land tax, when thus imposed on agricultural produce, is

is similar to that of a tax on any other commodity. It falls on the consumer, for it increases the cost of production, and in that respect has the same effect as when the cost of production is increased by natural causes. The effective demand for agricultural produce must be satisfied. The consumer must, therefore, pay a price adequate to cover the cost of production. The price thus paid is sufficient to cover the expense of cultivating whatever quality of land it may be necessary to cultivate in order to meet that demand. It is not, therefore, the persons who cultivate the land who pay the tax, but the persons, for whose use & consumption, the produce is raised. Instead of levying such a tax from the cultivators of the soil, it might, so far as the actual incidence of the tax is considered, be levied in the open market from those who bring the produce for sale but this mode of levying the tax would be attended with practical inconvenience. It is, therefore levied from the producer, the owner of the land who is indemnified in the price which he ultimately receives for his produce when brought to market.

19. In accordance with the above principles, the great rise which was taken place in this Presidency, during the last few years, in the price of agricultural produce, has led to extended

Cultivation

Note

In some Districts, especially in South Arcot, in which the better classes of lands were assessed at disproportionally high rates, compared with the inferior lands, reductions made within the last few years in these rates have acted conjointly with this general rise in prices, in producing an extraordinary demand for land and consequent increase of revenue.

Vide Mr. Culloch's Principles of Political Economy, 4th Edit. pp. 490. 491.

Para 24 of Mr. Puckle's letter.

cultivation such extended cultivation is the natural effect of high prices. It cannot be ascribed with any correctness to mere "accumulation of capital in the hands of the ryots." Capitalists belonging to the agricultural class will, as a rule, employ their capital in promoting whatever kind of industry may promise the best returns. When the price of agricultural produce is comparatively high, they find in such high prices an adequate inducement to expend their capital in extending cultivation. Where prices are comparatively low, the same persons would employ their capital in other Channels. On the same principle, where high prices prevail, other capitalists, who are not usually engaged in agriculture, are encouraged to employ their capital in the cultivation of land. Mr. Puckle, when referring to the lowest rate in his scales for dry lands, (six annas) remarks that "six annas an acre may appear to be "almost too low a charge (or "price" as he terms "it in the next Para) for any land worth "cultivating" overlooking, as it would seem, the fact that the value of land for cultivation purposes at any given time, depends on the prices its produce will fetch in the market. "The higher the market value of produce the "lower are the soils to which cultivation can "descend, consistently with affording to the

capital

"capital employed the ordinary rate of
"profit." When cultivation is thus extended
to inferior soils, the cultivators of
such soils are as justly liable to pay a
proportional share in the land tasc as
the cultivators of the superior soils -
It is therefore an error to suppose
that the Government should view esc=
=tended cultivation proceeding from such
natural causes, (or any increase that
may flow therefrom to the revenue) as a
"set off" to reductions made in the tase on
lands previously under cultivation.

20. The question, whether esic
annas is really a proper rate of assess=
=ment for any given class of land depends
on the proportion which that rate
may bear to the actual productive=
=ness of the land, whether the land
be, or be not, at current prices,
worth

worth cultivating: To under assess in=
=ferior lands is to force them un=
=naturally into cultivation. Neither
the public, nor the Government, has
any interest in promoting this result.
I certainly doubt myself whether
esic annas is, in any case, a fair
proportionate tasc. The difference
between this rate and the highest
rate, in Mr. Puckle's first scale for
dry land is, I observe, 800 per cent.-

21. With regard also to the
supposed "margin of profit" which Mr.
Puckle would secure to the ryot, it is
obvious to remark that the profits of
any person who employs a given
capital in raising agricultural produce,
must

must be regulated by the same laws which govern the rate of profit in any other industrial occupation. A reduction in the land tax would not place an equivalent sum in the pocket of the land owner, but would merely affect him as a capitalist, in common with other capitalists employing their capital in other industrial pursuits by reducing the necessary cost of food. A tax on such a necessary of life as food must raise the wages of labor in every department of industry. But Mr. Buckle, apparently supposed that same special advantage would result to the

the agricultural capitalist in particular, if the Government would only reduce the land tax to certain rates, with the express object of increasing the ryots "profits."

22. Up to this point I have considered the tax as paid entirely by the consumer. It may be argued that a tax forming a fixed proportion of the gross produce would in some measure affect natural rents, for this fixed proportion is taken from the entire produce, including the surplus which remains, in the case of superior lands, after the payment of all expenses. It is true that a tax of this kind, when levied in grain, would fall in part on the land owner, for in that case it would reduce the surplus above referred to; but any loss which the owners of superior land would incur, if the tax were levied in produce, is made up to them when the Government share is estimated in money by the increased price which consumers pay to cover the cost of production, including the tax, on the worst land which the demand for grain brings under cultivation. The price which he thus obtains for his own portion of the produce, after deducting the Government share, is equivalent to what he would have obtained if agricultural produce had been entirely exempt from taxation. The effect

* Vide Mill's Principles of Political Economy. Vol II. Page 413.

effect, therefore, of a land tax imposed on the prin=ciple described in para 16 of this memo, is to throw the whole burden of the tax on the consumers. It is not paid by the land owner out of his rent, nor is it borne in any exclusive sense by those who are employed directly or indirectly, in the cultivation of the soil.

23 The foregoing remarks are intended to shew on what grounds I question the pro=priety of adopting Mr Ducklés modified scale. I have explained, 1st my reasons for believing that over a large portion of the Tri=chinopoly District the assessment would pro=bably be lower than the prescribed proportion, whether Mr Newells rates or Mr Ducklés rates, should be adopted; 2dly, I have given my reasons for believing that Mr Duckle, in hazarding an opinion that his modified rates would be "fair liberal," has not viewed this point with due regard to the principles on which our land tax is formed. Tho' I dispute the correctness of the popular idea, that the agricultural class is the only class on which

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the burden of the land tax falls, I by no means maintain that this tax does not press heavily on the people at large. The old Mahomedan proportion of one half of the agricultural pro=duce, or 50 per cent, was a monstrous tax. The proportion which we profess to take at the present time (30 per cent) is very high. I would not I believe be impossible to reduce the rate considerably without seriously affecting the revenue, provided the reduced rate be fairly distributed over the whole of our districts.

24. The tax should be a fixed proportion of the gross produce, for this has hitherto been the principle on which the land tax has been imposed. Rent, properly so called, has never been specially taxed, nor need it be so now. It is true that under the Mahomedan Go=vernment the land owner was often compelled to give up the surplus which forms the subject of rent, but this was rather the work of an oppressive subordinate agency employed in collecting the Government revenue, than of the Government itself. It did not in those days enter into the Government scheme of taxation to appropriate this surplus as a

portion

portion of the public revenue, for the true theory of rent was not then understood. The Mohome-dan Government did not know of any way by which they could tax properly in land, ex-cept by dividing the whole produce, in greater or less proportions, with the cultivator.

25. Mr Remill has now endeavoured so to regulate his rates as to tax rent, 1st, By pro-portioning his rates to the so called "net produce" (the surplus from which rent is paid), 2dly, By placing a large extent of land under reduced scales, (in groups) in order to meet advantages or disadvantages of situation (the other source of rent) He professes, indeed, not to touch any thing but rent, for in every class his rates are described as forming a certain per Centage of the "net"; but for reasons which I have already given, it is impossible to believe that his calculations on this subject are correct. The actual results so far as his several rates are said to have the same uniform proportion to "net" and "gross" in each class, are entirely opposed to the true theory of rent, and 2dly, the data on which he has computed the cost of produc-tion for each class are universally considered

†Vide page 17 of this Memo.

undeserving

undeserving of credit. There is, therefore, too much reason to fear that the rates formed on his plan are unequal as to their real bearing, and are ill calculated to distribute the land-tax fairly over the country.

26. I admit that this supposed inequality is in favor rather of the land owner than of the Government. In framing his rates to suit the supposed surplus, Mr Remill has not, it would seem, allowed any rate to bear a greater proportion to the gross produce than 30 per Cent, nor, on the other hand, when al-lowing for differences of situation, has he raised the rates above the commutation price. On this latter point, he has assumed, as al-ready explained, that the commutation price represented the cost of bringing produce to the common market from the most favorably si-tuated Villages supplying that market, instead of, from the least favourably situated. His rates, therefore, in this case also are in favour of the landowner, though open to the general objection that an unequal distribution of the tax is as unfair to the public, as it is a source of unnecessary loss to the revenue. In those cases in which the land has been assessed

†Para 8 above

at

at disproportionally low rates, the land owner is in the position of a person in whose favor the land-tax has been specially re-mitted he has an advantage over his neigh-bours, for, being partially or wholly exempt-ed from the necessity of paying his fair proportional share in the common tax, he raise his produce at a less cost than his neighbours, (who pay their fair share in the tax) have been able to raise theirs; though both his produce and theirs fetches the com-mon price.

27. If the views setforth in this Memo be correct, it is probable that Mr Newill's settlements will not effect a more equal dis-tribution of the land tax than the old set-tlements effected. It is supposed that our earlier settlements, as far as they went, were faulty in estimating the real value of the land, i.e. in the work of classification. If Mr Newill has succeeded in more correctly classifying the land, his succession in that respect is probably counterbalanced by the erroneous manner in which he has

has formed his rates of assessment.

28. Mr Newill has frequently observed that mathematical accuracy cannot be ex-pected in the operations of the settlement Department. I am willing to admit that the productive value of the soil can-not be determined with perfect accuracy, and that great latitude ought, therefore, to be allowed to the settlement Depart-ment in their attempts to arrive at a cor-rect valuation of the land; but, after lands have once been classified in accord-ance with their assumed value, there is no reason why the land tax should not be made to bear a definite proportion to that value. In this respect there is no more essential difficulty in taxing agricultural produce at a fixed rate, than there is in imposing a definite advalorem duty on any other commodity. In rating the land to the proposed tax it may be deem-ed expedient to reduce the number of rates to a limited scale, on the ground that

to assess every quality of land included in the classification at exactly the prescribed per centage would, as a question of account, be attended with inconvenience; but the pecuniary effect of thus reducing the number of rates could be calculated with perfect accuracy.

29 If the settlement Department require a wider discretion than I would here allow, it is owing to the difficulty which they find in equally distributing the land-tax over different classes of land, when they attempt to carry out this object on the defective principles referred to in this Memo. They distrust all the calculations which they have made to distinguish net produce from cost of production and they equally distrust the system of grouping Villages under varying reduced scales of rates, as an efficient mode of dealing with "net" or rent, so far as such "net" depends on

advantages

advantages of situation. To this must be added the sort of discretion which they appear to claim as necessary in assessing lands of a low degree of fertility, from the mistaken idea that the cultivation of such lands depends on some other principle than the ordinary one of supply and demand for agricultural produce. As if, in fact, the cultivation of such lands was contingent on the rates at which they are assessed; or, as if low rates and cultivation had, as cause and effect, the same relation to each other as supply and demand.

30 These defective views, in regard to the regulating principle on which the cultivation of inferior soils depends, have also led the Department to enter into these laborious, but useless, calculations, which have for their object to discover the actual cost of production in every land under cultivation. If the fact had been understood

understood that the worst land under cultiv-
-vation, at any given time, must yield suf
-ficient to cover the ordinary charge for
labor, with the ordinary profit of capital;
that this description of land can yield nothing
in the shape of rent; and that the excess of
produce in each of the higher classes, over
the produce obtained from the last
under cultivation, constitutes "net" or rent,
it would have been easy to ascertain the
actual extent of the net produce in each
class, so far as any useful purpose was
in view, by simply deducting the grain
valuation of the lowest land under cul
-tivation from the grain values in each of
the superior classes, and reckoning the
difference in each class as the "net"

31. I need scarcely reiterate that the Settlement Department, if it need followed the above procedure, could not, even in appearance, have made the rates bear in every class an equal proportion both to gross and net. Instead of bearing such a fixed proportion, or even near that proportion, in every class, they must, if my reasoning be correct, bear very different proportions to the real value of the land in different classes. It is also evident that Mr. Newill's rates, to whatever extent they have been reduced below 30 per cent of the gross produce, will yield a smaller aggregate revenue than rates which represented exactly that proportion in every class would produce. I therefore have good ground, I believe, for the opinion expressed in Para 23 that a lower percentage, if equally distributed over the country, would yield a gross revenue little inferior to that which the new Settlements, so far as they have gone, are calculated to yield.

32. All the members of the Board agree, I believe, in opinion that Mr. Newill's present mode of making his assessments is complicated, and capable of great improvement. The remarks which I have made in this Memo, from

from Paras 24 to 31, will shew in what way I consider this object may be best effected.

33. I will now notice, as briefly as possible, a few other points in Mr Puckle's report.

34. With regard to the supposed charge for second crop, I am of opinion that the rate for this crop should be fairly proportioned to the real value of the crop. It is evident from para 19 of Mr Puckle's report that in the opinion of the ryots themselves the second crop is quite equal in value to half the first crop. The additional rate, therefore, should not be less than one half the rate at which the first crop is assessed for, to assess the second crop at less than its fair proportional rate, is to relieve the individual land owner from his fair share in the common tax, at the expense of the public.

35. Mr Puckle states, in para 62, that he has struck out from his lists of double crop fields, all the fields which, though bearing a second crop, are irrigated solely by means of Pycottahs. He explains, in para 63, that he has done this in consequence of the disadvantage which the owners of Pycottah-irrigated land labour under, "in comparison with "those more fortunate ryots who draw their "water supply direct from a tank or river "channel." Mr Puckle is mistaken in thinking that the owners of such lands have any just claim on the Government to be thus exempted from a fair proportional tax on a portion of their produce. The extra expense which they incur in irrigating their lands, as compared with those who cultivate lands irrigated by running water, is covered by the price which they obtain for their produce in the market. If it were not so, they would not cultivate the land under the circumstances supposed. They are, indeed, placed at a natural disadvantage compared with those who can cultivate their fields by a less expensive process, but it is not for the Government to compensate individuals for such relative differences in the natural value of their respective lands. It is only necessary for the Government, so far as a fair distribution

of

of the tax is in question, to see that every person is charged his fair proportional tax, whatever that may be according to the actual productiveness of his land. On this principle the owners of the worst lands under cultivation, or lands which serve simply to defray the cost of production, are assessed to the tax, though the interest which they have in such lands is, of course, of less value than the interest which the owners of more fertile lands have in theirs. The owners of Pycottah irrigated lands, and the owners of the worst land under cultivation, are equally liable to be charged their fair proportional share in the land-tax, on the principle that the tax is not simply a tax on rent but a tax on gross produce, and, as such, an element in those necessary expenses, which current prices, if the land is to be cultivated at all must be sufficient to meet.

36. Mr Pinckle proposes, in Para 65, to charge all land that was cultivated last year with two crops, with a double crop rate. It appears to me that this is the right course. I also think that every one who in future may cultivate two crops should at once be assessed permanently with a double rate. It is advisable, with the view of protecting the ryots from fraudulent exactions, to discontinue the system of charging sometimes two rates, and sometimes one only. It is, therefore, reasonable that the ryot should not attempt to employ his land in growing two crops, unless he is himself satisfied that the supply of water is, on the average, sufficient to allow of his always growing two crops.

37. In Para 76, Mr Pinckle, after stating that the Survey and Settlement operations in the Trichinopoly District will cost four lacs, has summed up, under seven different heads, the return obtained for this expenditure. It is as well, I think, to consider this subject with reference, 1st, to the public interests in a revenue point of view, and 2dly, to the interests of the people.

38. The Government have secured by means of the new Survey

and

and settlement, 1st a correct valuation of the land; and 2dly, they may fairly place as a "set off" against the expense of the new work the fact that 86-195 acres of concealed cultivation have been brought to light; provided, of course this additional area is charged to the revenue. Mr Puckle estimates the return to revenue which this area ought to yield, annually, at Rupees 71,000 and odd. The additional revenue, therefore, from this source will cover the cost of the new Survey in less than six years. He supposes that the Government would in some sense be gainers in respect to this area, even if it were not charged to the revenue. The "certain knowledge" that such an excess of area existed would, he considers

considers, be a gain; but in what sense this mere knowledge of a fact can be termed a gain is not explained. I can view the knowledge of such a fact as a gain to Government, only in the event of its leading to a corresponding increase in the revenue.

39. The other point gained, namely, a correct valuation of the land, tho' it may not produce an immediate increase of revenue, will save the Government much future trouble and expense in collecting the tax. The survey and settlement accounts connected with this part of the work form very valuable records. When Mr Puckle refers, under his 4th head, to "a simple form of revenue accounts," as part of the new Settlement work, he means only that portion of our revenue accounts which relate specially to the survey and settlement, for all the accounts connected with the collection of the revenue were revised a few years ago, and placed on their present footing, by a separate department.

The

40. The extent to which the new Survey and Settlement may affect the interests of the people is restricted to the following points; 1st. That the cultivating class, now that the Government demand is definite and fixed, will be less exposed than formerly to undue exactions; and 2ndly That a fixed assessment will give to the better classes of land a higher value than they could bear, so long as the Government demand was liable to frequent fluctuations.

41. It may also be true that in particular instances the new rates will be lower than the old, but any modification that may be made in the rates, merely with a view to equality of the assessment, by lowering the rates on some lands, and raising them in others, tho' it may materially alter the value of the lands so treated to the respective owners, is not attended with any advantage to the public. The owner of the field belonging to the more fertile lands would find, if his assessment were lowered, that a tenant would pay him a higher rent for the land than he got before; but, what was then gained by one, would, if the assessment were raised in other cases, be lost by another. Before the rates were thus modified the lands must have possessed in each case some value to their owners; for, if not, the owners would not have cultivated them. It is only when new rates are universally lowered, as compared with the old, that the public gains.

42. The question therefore, whether the new rates for Trichinopoly will be found a lighter tax on the land than the old rates of assessment, will depend on this point, whether 30 per cent of the gross produce, as the Government share, amounts to a greater or a less proportional share than was levied under the old settlement. I do not myself think that such a proportion can with propriety, be termed "moderate;" and that it is only owing to the way in which the Settlement department has deviated from this proportion, as described in this Memo; that Mr. Parkhill can look upon his rates as amounting to "a moderate assessment."

(Signed) H. A. Brett
Member of the
Board of Revenue.

(True Copy)

Walker
Sub Secretary.

B 300

1863 Depart.

Enclosure in a letter from the Sub Secretary to the Board of Revenue to the Secretary to Govt. R. D. dated 26th March 1863.

Rev. 744/63.

287 - 1863
21.10.63

Mr Brett's Minute.

Minute by Mr Brett on the Revised proposals for the Trichinopoly assessment.

Mr Puckle has failed, I think to shew sufficient ground for proposing to make further modifications in the rates, either for wet or dry cultivation. There is nothing in his report* to prove that Mr Newill's modified rates for wet, or his proposed two rates for dry, gives to Government a larger share in the produce than the Government proposed to take.

* dated 28th November 1862.

2. The most obvious means of ascertaining whether the money rates bear a higher proportion to the actual value of the land than the Government instructions on this point allowed, is to re-examine the data on which the work of the Settlement is mainly founded. I mean, the data on which the land is valued in terms of grain; and, 2ndly, the data on which the Government share has been commuted for a money rate. I do not see that any attempt has been made by the Settlement department

to

to prove, by reference to such particulars, that the rates are disproportionately high. It is not shewn that higher grain values have been put on any class of land in Sirhindpoly than elsewhere; nor is it said that the commutation price is apparently too high, as compared either with past prices, or with the current prices of the day.

3. The sole ground on which Mr Puckle proposes a reduced scale of rates, is the fact, that the rates previously fixed would produce, when distributed over the Survey Areas, a higher gross revenue than the Settlement Department expected before the true area was known. The excess, it appears, is about 18 per cent. He would therefore so reduce the rates as to effect a total reduction of about 20 per cent in the gross revenue. Mr Master thinks that so large a reduction is not advisable, but still proposes to modify the rates to an extent that would reduce the gross revenue by 14 per cent.

4. The fact that, on an average, every field is larger by 18 per cent than was

was supposed, is good evidence that the old rates were comparatively lighter than people imagined; but that is, I think, the only proper use to which such a fact can be applied. If the Settlement Department is prepared on this ground alone to ignore the most important operations of the Department, that is, the whole of the work which had for its object to value the land according to its actual productiveness, and to fix for the Government share in the produce a fair commutation price on an average of years, they shew much less confidence in their work than they ought to shew. If the new rates were generally higher than the old; or if, on comparing the aggregate new rates with the aggregate old rates, the average appeared to be higher in the new rates, such facts would seem to shew that the new assessment was proportionally higher than the old, but, in fact, a comparison on those two points is much in favor of the new rates.

5. I also believe that the way in which the primary rates have been reduced over the larger portion of the District, by means of what is termed "groups

"groups of Villages", reduces the rates consi-
-derably below the prescribed proportion. The professed object of throwing the Villages into groups, and applying to each group a separate scale of assessment, is to provide for supposed advantages, or disadvantages, of situation, or to provide for similar differences in the sources of Irrigation.

6. With regard to the supposed advantages of situation, it is obvious that a commutation rate is intended to represent the price at which the Government share of the produce would be sold when brought to market. It must also be understood that every Village to which the commutation rate is applied is within the circle of the market which supplied the data on which the commutation rate was fixed. The average, or commutation price is therefore sufficient to cover the whole expense which any one of these Villages can incur in carrying its grain for sale in that market. In some cases, the cost of carriage, or a part of that cost, would be saved. The Villages nearer the market would have less to pay under this head than the

the Villages more remote from the co
market, but all would obtain the same price, according to the universal rule, 1st, that there can be but one price, at one time, for the same commodity in one and the same place; and, 2dly, that this price is sufficient to cover the expense of bringing to sale in the market the whole supply of any commodity that may be necessary to meet the effective demand, including not only so much of the given commodity as may be produced under the most favorable circumstances, but also that portion of it which the cultivators, or the manufacturers, as the case may be, produce under the least favorable circumstances.

7. In the case at present supposed, there are, of course, some Villages more favorably situated than others. The nearer Villages have a natural advantage in this respect, but this advantage consists in the fact, that the market price would yield them something over and above the sum that was necessary to reimburse to their less fortunate neighbours the necessary expenses of cultivation, including the actual cost of cultivation and the cost of carriage to the market. If, therefore, it be consistent with the principle on which the land tax is based, to subject the more favorably situated land to a proportionately higher rate of taxation than the rate imposed on lands not so favorably

situated

situated in respect to the common market, the only mode of really effecting that object, by means of the commutation price, is to commute at a higher price in the Villages nearer the market, and to convert the Government share into a money rate at this commutation price, neither more nor less, in the Villages more remote. Mr Neville has, I believe, adopted a course exactly the reverse, by converting the Government share to a money rate at the commutation price in the nearer Villages, and by lowering the price at which the share was commuted in the Villages less favorably situated.

8. He has also allowed twice over for disadvantages of situation, for, in calculating the commutation price, he has deducted from the average market price a certain amount, on account of expenses to be defrayed by the merchant in conveying grain from the ryot's Village to the market, and here also, no such deduction can be fairly claimed by the ryot; for, if the ryot conveyed the grain to the market at his own cost, he would receive an equivalent to that cost in the market price, which, as remarked above, is sufficient to cover all necessary expense. If a merchant conveyed the grain to market, and in consequence deducted the cost of carriage from the price paid by him to the ryot, the latter would still be able to pay the full assessment on his land without deduction, for the price which he

x Vide letter from Mr Neville to the Board of Revenue, dated the 20th of April, 1861 Pl. 629 Para 12.

receives from the Merchant is equal to the commutation rate, minus only such a portion of the necessary cost involved in conveying the grain to market, as the merchant defrays in place of the Ryot.

9. With regard to the second object for which Villages are thrown into classes, namely, to meet alleged advantages, or disadvantages, of irrigation, it appears that the grouping in this case provides for supposed differences in the productive value of the same description of soil enjoying different sources of irrigation. I do not doubt that the average outturn from the same kind of land will be affected by imperfect sources of irrigation, but such variations in the productive power of wet land can never, I believe, be so great as to require five groups, or five gradations of rates, to meet such variations. In this respect, therefore there is reason to believe that the Villages included in the lower groups are favorably assessed, as compared with the Villages placed under the highest, or the unreduced scale. To what extent this grouping in the wet rates has been used, to allow solely for disadvantages of situation, cannot be ascertained from the Statements or from the settlement reports. It is only known that, in numerous instances, Villages have been classed in the groupings, with reference to conjoint

conjoint disadvantages of situation and irrigation. That is a Village supposed to labor under both disadvantages would be placed in a lower group than one which labored under only one of the two.

10. In respect to lands classed as dry, the only apparent object of forming such lands into groups is to allow for differences of situation. Mr. Buckle originally proposed to allow three groups for the dry land in the Trichinopoly district. Mr Newill reduced this number to two. In explaining to the Board his reasons for considering two groups would be preferable to three, he observes, "that the soil is doubtless poor," (referring to certain Villages transferred from one group to another) "but this is met "in the classification, and they are not considered "to be so unfavorably circumstanced as to warrant "their transfer to the second group with extreme "disadvantages." In the preceding paragraph[x] he writes; "I may add that experience in the "neighbouring district of Salem leads to a "similar conclusion, as to the mode of grouping "the poonjah Villages." The fact, I believe, is, that Mr Newill was led to reconsider his views on the subject of grouping generally, in consequence of the objections which I raised, when in Salem, to such a scheme. Mr Newill

[x] Letter to Board 29th Jany 1862. Para 11.

[x] Para 10

saw that to make for different Villages, supposed to be within the influence of the same market, several scales of rates, each ranging lower than the primary rate, or the rate fixed in accordance with the commutation price, was directly opposed to the principle on which the Government share in the produce is converted into a money rate.

11. Mr Buckle has now proposed to revert to the three groups, but with a further reduction in each scale, as part of his scheme for reducing the gross assessment by nineteen per Cent. Mr Master does not entirely support Mr Buckle on this point. He would allow only two groups. But in any case the scheme of dividing the Villages into groups, whether wet or dry, that all the Villages placed in the lower groups may be subjected to reduced rates of assessment, has this effect, that in all such Villages it reduces the Government share to a lower proportion than the prescribed 30 per Cent of the gross, or 25 per Cent of the net; that is, the supposed proportion existing in the primary rates. This proportion may be nominally maintained in the lower groups, but so far as the grain valuation of the Villages has been lowered, by placing them, on inadequate grounds, under the reduced scales, (the actual effect of the grouping scheme in many instances,) the true proportion between the reduced rates and the real value of the land would, of course, be less than

the

the one stated.

12. Mr Ouckle, having explained to what extent he now proposes to lower the rates, proceeds to state that, in his opinion, the rates, as at present modified, are "fair and liberal;" that they will give great satisfaction to the people, and "that they will allow of that margin of profit, and "consequent accumulation of capital, which will, no "doubt, result in the rapid extension of cultiva "tion, and the increased prosperity of the agricul "tural classes." Para 18 of his

13 It does not appear with what Mr Ouckle compares the rates, when he thus de=scribes them as "fair and liberal." The proper question for the settlement Department to consider is, whether the rates proposed for any district represent, as nearly as possible, the proportional share fixed by Government. The settlement Department is not at liberty to reduce this proportion, to coincide with what may appear to individual Officers, "fair and liberal". Mr Ouckle has not, I think, paid due attention to this obvious rule, for his re=marks in para 18 of his letter, as to the "mo=derate" character of his reduced rates, clearly indicate that his estimate of what is mode=rate has reference to some other standard than the prescribed proportion.

14. With regard to the general question, whether this or that rate can be properly termed fair

"fair and liberal," I believe that much misappre=hension exists in respect to the actual bearing of the land tax on the interests of the agricul=tural class; for many suppose that the whole burden of the tax falls exclusive=ly on this class; and 2dly that increased cultivation depends entirely upon the ac=cumulation of "capital in the hands of the ryots". To what extent a land tax is paid by the land owner depends in the way in which the tax is im=posed. If, as people sometimes suppose, the Indian land tax were a mere rent charge, the burden of it would fall exclusively on those whose land is capable of yielding rent. If it con=sists in a uniform proportion

proportion of the gross pro-

-duce, taken from every kind

of land under cultivation,

the worst as well as the

better kinds; and if the

uniform share thus taken

by Government is con-

-verted into a money rate,

the tax falls on the

consumers.

and not on the agricultural classes, excepting
so far as they are themselves consumers.

15. By gross produce, I mean the whole
produce obtained from the land without any
deduction for expenses of cultivation. By rent
I mean the premium paid by a tenant to his
land lord for the use of natural advantages
inherent in the soil.

16. It is, I think, easy to prove that
the land-tax of this country is not really a
tax on rent only, for under our revenue sys-
-tem, as handed down to us by the Mahomed-
-an Government, the share claimed by Govern-
-ment has always borne a uniform percent-
-age to the gross produce; (whether one half,
or less, is immaterial to the argument) and,
2ndly, the tax has been imposed on every de-
-scription of land, including not merely the more
fertile lands, or land which naturally yield
rent, but also lands of the worst description,
under cultivation
the produce of which is only sufficient, where
no tax exists, to cover, at the prices of the day,
the cost of cultivation, or where a tax exists,
the cost of cultivation plus the Government
tax.

17. A tax on rent only could not in-
-clude the last class, for such land yields
no rent; nor, on the same principle, could
a tax on rent only bear in every class the
same uniform proportion to the gross pro-
-duce; for every different class of land will,
according to its quality, yield a different
amount

amount of rent. A percentage, therefore, on rent would in its proportional relation to the gross produce, gradually diminish with the decreasing fertility of the land, till that class of land was reached which yielded no rent, or that description of land, the cultivation of which would do no more, at current prices, than defray the wages of labor, and the ordinary profit of the capital employed in its cultivation.

18. The real incidence of a land-tax, when thus imposed on agricultural produce, is similar to that of a tax on any other commodity. It falls on the consumer, for it increases the cost of production, and in that respect has the same effect as when the cost of production is increased by natural causes. The effective demand for agricultural produce must be satisfied. The consumer must therefore, pay a price adequate to cover the cost of production. The price thus paid is sufficient to cover the expense of cultivating whatever quality of land it may be necessary to cultivate in order to meet that demand. It is not, therefore, the persons who cultivate the land who pay the tax, but the persons, for whose use and consumption the produce is raised. Instead of levying such a tax from the cultivators of the soil, it might, so far as the actual incidence of the tax is considered, be levied in the open market from those who bring the produce for sale, but this mode of levying the tax would be attended with practical inconveniences. It is therefore, levied from the producer, the owner of the land, who is indemnified in the price which he ultimately receives for his produce when brought to market.

19. In accordance with the above principles, the great rise which has taken place in this presidency, during the last few years in the price of agricultural produce, has led to extended cultivation. Such extended cultivation is the natural effect of high prices. It cannot be ascribed with any correctness to mere "accumulation of capital in the hands of the rich". Capitalists belonging to the agricultural class will, as a rule, employ their capital in promoting whatever kind of industry may promise the best returns. When the price of agricultural produce is comparatively high, they find in such high prices an adequate inducement to expend their capital in extending cultivation. When prices are comparatively low, the same persons would employ their capital in other channels. On the same principle, when high prices prevail, other capitalists, who are not usually engaged in agriculture, are encouraged to employ their capital in the cultivation of land. Mr Puckle when referring to the lowest rate in his scales for dry lands, (six annas) remarks that "six annas an acre may appear to be almost too "low a charge" (or "price" as he terms it in the next para) "for any land worth cultivating", overlooking as it would seem, the fact that the value of land for cultivation purposes at

Note.

× In some districts especially in Santa Cruz, in which the better classes of lands were assessed at disproportionally high rates, compared with the inferior lands, reductions made within the last few years in these rates have acted conjointly with this general rise in prices, in producing an extraordinary demand for land and consequent increase of revenue.

+ Vide Mr. Culloch's Principles of Political Economy, 4 Ed. pp 490-491.

+ Para 24 of Mr. Puckle's letter.

at any given time, depends on the price its produce will fetch in the market. "The higher the market value of produce, the lower are the soils to which cultivation can descend, consistently with affording to the capital employed the ordinary rate of profit." When cultivation is thus extended to inferior soils, the cultivators of such soils are justly liable to pay a proportional share in the land tax as the cultivators of the superior soils. It is therefore an error to suppose that the Government should view extended cultivation proceeding from such natural causes, (or any increase that may flow therefrom to the revenue) as a "set off" to reductions made in the tax on lands previously under cultivation.

20. The question, whether six annas is really a proper rate of assessment for any given class of land, depends on the proportion which that rate may bear to the actual productiveness of the land, whether the land be, or be not, at current prices, worth cultivating. To under-assess inferior lands is to force them unnaturally into cultivation. Neither the public nor the Government has any interest in promoting this result. I certainly doubt myself whether six annas is, in any case, a fair proportionate tax. The difference between this rate and the highest rate in Mr Ruckle's first scale for dry land is, I observe, 800 per cent.

21. With regard also to the supposed "margin of profit" which Mr Ruckle would secure to the ryot, it is obvious to remark that the profits of any person who employs a given capital in raising agricultural produce must be regulated by the same laws which govern the rate of profit in any other industrial occupation. A reduction in the land tax would not place an equivalent sum in the pocket of the land-owner, but would merely affect him as a capitalist, in common with other capitalists employing their capital in other industrial pursuits, by reducing the necessary cost of food. A tax on such a necessary of life as food must raise the wages of labor in every department of industry. But Mr Ruckle apparently supposed that some special advantage would result to the agricultural capitalist in particular if the Government would only reduce the land-tax to certain rates, with the express object of increasing the ryots' profits.

22. Up to this point I have considered the tax as paid entirely by the consumer. It may be argued that a tax forming a fixed proportion of the gross produce would in some measure affect natural rents, for this fixed proportion is taken from the entire produce, including the surplus which remains, in the case of superior lands, after the payment of all expenses. It is true that a tax of this kind, when levied in grain would fall in part on the land-owner, for in that case it would reduce the surplus above referred to, but any loss which the owners of superior land would incur, if the tax were levied in produce, is made up to them when the Government share is estimated in money by the increased price which consumers pay to cover the cost of production, including the tax, on the worst land which the demand for grain brings under cultivation. The price which he thus obtains for his own portion of the produce, after deducting the Government share, is equivalent to what he would have obtained if agricultural produce had been entirely exempt from taxation. The effect therefore, of a land-tax imposed on the principle described in para 16 of this memo, is to throw the whole burden of the tax on the consumers. It is not paid by the landowner but

† Vide Mill's Principles of Political Economy, Vol II page 413.

out of his rent, nor is it borne in any exclusive sense by those who are employed directly or in-directly, in the cultivation of the soil.

23. The foregoing remarks are intended to shew on what grounds I question the propriety of adopting Mr Pickle's modified scale. I have explained, 1st, my reasons for believing that over a large portion of the Trichinopoly District the assessment would probably be lower than the prescribed proportion, whether Mr Neville's rates or Mr Pickle's rates should be adopted; 2ndly, I have given my reasons for believing that Mr Pickle, in hazarding an opinion that his modified rates would be "fair and liberal", has not viewed this point with due regard to the principles on which our land-tax is formed. Though I dispute the correctness of the popular idea, that the agricultural class is the only class on which the burden of the land tax falls, I by no means maintain that this tax does not press heavily on the people at large. The old Mahomedan proportion of one half of the agricultural produce, or 50 per cent, was a monstrous tax. The proportion which we profess to take at the present time (30 per cent) is very high. It would not I believe be impossible to reduce the rate considerably without seriously affecting the revenue, provided the reduced rate be fairly distributed over the whole of our districts.

24. The tax should be a fixed proportion of the gross produce, for this has hitherto been the principle on which the land-tax has been imposed. Rent, properly so called, has never been specially taxed, nor need it be so now. It is true that under the Mahomedan Government the landowner was often compelled to give up the surplus which forms the subject of rent, but this was rather the work of an oppressive subordinate agency employed in collecting the Government revenue, than of the Government itself. It did not in those days enter into the Government scheme of taxation to appropriate this surplus as a portion of the public revenue, for the true theory of rent was not then understood. The Mahomedan Government did not know of any way by which they could tax property in land, except by dividing the whole produce in greater or less proportions, with the cultivator.

25. Mr Neville has now endeavoured so to regulate his rates as to tax rent; 1st, By proportioning his rates to the so called "net produce", / the surplus from which rent is paid, / 2ndly, By placing a large extent of land under reduced scales, (in groups) in order to meet advantages or disadvantages of situation, (the other source of rent). He professes, indeed, not to touch any thing but rent; for in every class his rates are described as forming a certain percentage of the net; but for reasons which I have already given, it is impossible to believe that his calculations on this subject are correct. The actual results, so far as his several rates are said to bear the same uniform proportion to net prop in each class, are entirely opposed to the true theory of rent; and 2ndly, the data on which he has computed the cost of production for each class are universally considered undeserving of credit. There is, therefore, too much reason to fear that the rates formed on his plan are unequal as to their real bearing, and are ill calculated to distribute the land-tax fairly over the country.

† Vide para 17 of this Memo

26. I admit that this supposed inequality.

inequality is in favor rather of the landowner than of the Govt. In framing his rates to suit the supposed surplus, Mr. Newill has not, it would seem, allowed any rate to bear a greater proportion to the profs produce than 30 per cent; nor, on the other hand, when allowing for differences of situation, has he raised the rates above the commutation price. On this latter point, he has assumed, as already explained, that the commutation price representing the cost of bringing produce to the common market from the most favorably situated villages supplying that market, instead of from the least favorably situated. His rates, therefore, in this case also are in favour of the landowner, though open to the general objection that an unequal distribution of the tax is as unfair to the public, as it is a source of unnecessary loss to the revenue. In those cases in which the land has been assessed at disproportionally low rates, the land owner is in the position of a person in whose favor the land-tax has been specially remitted. He has an advantage over his neighbours, for, being partially or wholly exempted from the necessity of paying his fair proportional share in the common tax, he raises his produce at a less cost than his neighbours, who pay their fair share in the tax have been able to raise theirs; though both his produce and theirs fetches one common price.

27. If the views set forth in this Memo be correct, it is probable that Mr. Newill's settlements will not effect a more equal distribution of the land-tax than the old settlements effected. It is supposed that

× Para 8 above

that our earlier settlements, as far as they went, were faulty in estimating the real value of the land, i.e. in the work of classification. If Mr Newill has succeeded in more correctly classifying the land, his success in that respect is probably counterbalanced by the erroneous manner in which he has formed his rates of assessment.

28. Mr Newill has frequently observed that mathematical accuracy cannot be expected in the operations of the settlement Department. I am willing to admit that the productive value of the soil cannot be determined with perfect accuracy, and that great latitude ought, therefore, to be allowed to the Settlement Department in their attempts to arrive at a correct valuation of the land; but, after lands have once been classified in accordance with their assumed value, there is no reason why the land-tax should not be made to bear a definite proportion to that value.

In

In this respect there is no more essential difficulty in taxing agricultural produce at a fixed rate, than there is in imposing a definite ad valorem duty on any other commodity. In rating the land to the proposed tax it may be deemed expedient to reduce the number of rates to a limited scale, on the ground that to assess every quality of land included in the classification at exactly the prescribed percentage would, as a question of account, be attended with inconvenience; but the pecuniary effect of thus reducing the number of rates could be calculated with perfect accuracy.

29. If the Settlement Department require a wider discretion than I would here allow, it is owing to the difficulty which they find in equally distributing the land-tax over different classes of land, when they attempt to carry out this object on the defective

defective principles referred to in this Memo. They distrust all the calculations which they have made to distinguish net produce from cost of production; and they equally distrust the system of grouping villages under varying reduced scales of rates, as an efficient mode of dealing with "net", or rent, so far as such net depends on advantages of situation. To this must be added the sort of discretion which they appear to claim as necessary in assessing lands of a low degree of fertility, from the mistaken idea that the cultivation of such lands depends on some other principle than the ordinary one of supply and demand for agricultural produce. As if, in fact, the cultivation of such lands was contingent on the rates at which they are assessed; or, as if low rates and cultivation had, as cause and effect, the same relation to each other as supply and demand.

30.

30. These defective views, in regard to the regulating principle on which the cultivation of inferior soils depends, have also led the Department to enter into these laborious, but useless calculations, which have for their object to discover the actual cost of production in every land under cultivation. If the fact had been understood that the worst land under cultivation, at any given time, must yield sufficient to cover the ordinary charge for labor, with the ordinary profit of capital; that this description of land can yield nothing in the shape of rent; and that the excess of produce in each of the higher classes, over the produce obtained from the last under cultivation, constitutes "net" or rent; it would have been easy to ascertain the actual extent of the net produce in each class, so far as any useful purpose was in view, by simply deducting the grain valuation of the lowest land under cultivation from the grain values in each of the superior classes, and reckoning the difference in each class as the "net."

31. I need scarcely reiterate that the Settlement Department if it had followed the above procedure, could not, even in appearance, have made the rates bear in every class an equal proportion both to gross and net. Instead of bearing such a fixed proportion, or even near that proportion, in every class, they must, if my reasoning be correct, bear very different proportions to the real value of the land in different classes. It is also evident that Mr. Newills' rates, to whatever extent they have been reduced below 30 per cent of the gross produce, will yield a smaller aggregate revenue than rates which represented exactly that proportion in every class would produce. I therefore, have good ground, I believe, for the opinion expressed in Para 23 that a lower percentage, if equally distributed over the county, would yield a gross revenue little inferior to that which the new Settlements, so far as they have gone, are calculated to yield.

32. All the Members of the Board agree, I believe, in opinion that Mr. Newills' present mode of making his assessments is complicated, and capable of great improvement. The remarks which I have made in this Memorandum from Paras 24 to 31, will shew in what way I consider this object may be best effected.

I

33. I will now notice, as briefly as possible, a few other points in Mr. Puckle's report.

34. With regard to the supposed charge for second crop, I am of opinion that the rate for this crop should be fairly proportioned to the real value of the crop. It is evident from para 19 of Mr. Puckles report that in the opinion of the ryots themselves the second crop is quite equal in value to half the first crop. The additional rate, therefore, should not be less than one half the rate at which the first crop is assessed. For, to assess the second crop at less than its fair proportional rate, is to relieve the individual land owner from his fair share in the common tax, at the expense of the public.

35. Mr. Puckle states, in para 62, that he has struck out from his lists of double crop fields, all the fields which, though bearing a second crop, are irrigated solely by means of Pycottahs. He explains, in para 63, that he has done this in consequence of the disadvantage which the owners of Pycottah irrigated land labour under, "in comparison

"comparison with those more fortunate ryots "who draw their water supply direct from "a tank or river "channel" Mr. Puckle is mistaken in thinking that the owners of such lands have any just claim on the Government to be thus exempted from a fair proportional tax on a portion of their produce. The extra expense which they incur in irrigating their lands, as compared with those who cultivate lands irrigated by running water, is covered by the price which they obtain for their produce in the market. If it were not so, they would not cultivate the land under the circumstances supposed. They are, indeed, placed at a natural disadvantage compared with those who can cultivate their fields by a less expensive process; but it is not for the Government to compensate individuals for such relative differences in the natural

natural value of their respective lands - It is only necessary for the Government, so far as a fair distribution of the tasc is in question, to see that every person is charged his fair proportional tasc, whatever that may be, according to the actual productiveness of his land - On this principle the owners of the worst lands under cultivation, or lands which serve simply to defray the cost of production, are assessed to the tasc; though the interest which they have in such lands is, of course, of less value than the interest which the owners of more fertile lands have in theirs. The owners of Pycottah irrigated lands, and the owners of the worst land under cultivation, are equally liable to be charged their fair proportional share in the land-tasc, on the principle that the tasc is not simply a tasc on rent but a tasc on gross produce, and, as such, an element in those necessary

expenses,

expenses, which current prices, if the land is to be cultivated at all must be sufficient to meet.

36. Mr. Puckle proposes, in para 65, to charge all land that was cultivated last year with two crops, with a double-crop rate - It appears to me that this is the right course - I also think that every one who in future may cultivate two crops should at once be assessed permanently with a double rate - It is advisable, with the view of protecting the ryots from fraudulent evasions, to discontinue the system of charging sometime two rates, and sometimes one only. It is, therefore, reasonable that the ryot should not attempt to employ his land in growing two crops, unless he is himself satisfied that the supply of water is, on the average, sufficient to allow of his always growing two crops -

37. In Para 76, Mr. Puckle, after stating that the Survey and Settlement operations in the Trichinopoly District will cost four lacs, has summed up, under seven different heads, the return obtained for this

expenditure

expenditure. It is as well, I think, to consider this subject with reference, 1st to the public interests in a revenue point of view; and 2ndly to the interests of the people.

38. The Government have secured by means of the new Survey and Settlement, 1st a correct valuation of the land; and 2ndly, they may fairly place as a "set off" against the expenses of the new work the fact that 86,195 acres of concealed cultivation have been brought to light, provided of course this additional area is charged to the revenue. Mr. Puckle estimates the return to revenue which this area ought to yield, annually, at Rupees 71,000 and odd. The additional revenue, therefore, from this source will cover the cost of the new Survey in less than six years. To suppose that the Government would in some sense be gainers in respect to this area, even if it were not charged to the revenue. The "certain knowledge" that such an excess of area existed would, (be)

considers, be a gain; but in what sense this mere knowledge of a fact can be termed a gain is not explained. I can view the knowledge of such a fact as a gain to Government only in the event of its leading to a corresponding increase in the revenue.

39 The other point gained, namely, a correct valuation of the lands, this it may not produce an immediate increase of revenue, will save the Government much future trouble & expense in collecting the tax. The survey & Settlement accounts connected with this part of the work form very valuable records. When Mr. Puckle refers, under his 4th head, to "a simple form of revenue accounts" as part of the new settlement work, he means only that portion of our revenue accounts which relate specially to the survey & settlement, for all the accounts connected with the collection of the revenue were revised a few years ago, & placed on their present footing, by a separate department.

40 The extent to which the new survey and settlement may affect the interests of the people is restricted to the following points; 1st. That the cultivating class, viz. that the Government demand is definitely fixed, will be less exposed than formerly to undue exactions; and 2ndly. That a fixed assessment will give to the better classes of land a higher value than

than they could bear, so long as the Government demand was liable to frequent fluctuations.-

41. It may also be true that in particular instances the new rates will be lower than the old, but any modification that may be made in the rates, merely with a view to equalize the assessment, by lowering the rates on some lands, & raising them in others, tho it may materially alter the value of the lands so treated to the respective owners, is not attended with any advantage to the public. The owner of the field belonging to the more fertile lands would find, if his assessment were lowered, that a tenant would pay him a higher rent for the land than he got before; but, what was then gained by one, would, if the assessment were raised in other cases, be lost by another. Before the rates were thus modified the lands must have possessed in each case some value to their owners; for, if not the owners would not have cultivated them. It is only when new rates are universally lowered, as compared with the old, that the public gains.-

42. The question therefore, whether the new rates for Trichinopoly will be found a lighter tax on the land than the old rates of assessment will depend on this point, whether 30 per cent of the gross produce, as the Government share, amounts to a greater or a less proportional share than was levied under the

the old Settlement. I do not myself think that such a proportion can with propriety be termed "moderate", and that it is only owing to the way in which the Settlement department has deviated from this proportion, as described in this Memorandum, that Mr. Puckle can look upon his rates as amounting to "a moderate" assessment.-

(Signed) H. A. Brett.
Member of the
Board of Revenue

True Copy.

E. Hudleston.
Sec. Rev. Bd.

Exd.
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Id 560/63

XII

26 October 63
No. 259 305

Mr. Brett's Minutes.

97

Revenue Bd. Office,
Madras,
27th March 1863.

No.

From
R. A. Dalyell Esq.
Sub Secretary to the Board of Revenue

To
I. D. Sim Esq.
Secretary to Government
Revenue Department.

Sir,

With reference to para 2. of my letter, dated 26th March 1863 No. I have the honor to forward copy of the Minute recorded by the Honorable Mr. Pelly, 1st Member of the Board on the revision of the assessment in the Trichinopoly District.

I have the honor to be,
Sir,
Your most obedient servant.

R A Dalyell
Sub Secretary.

Revenue Bd. Office,
Madras,
27th March, 1863.

To
I. D. Sim Esq.
Secretary to Government
Revenue Department.

E. C. Hemphill
Cop. by C. Govindoo

Rev = 1863 Depart.

No. 820.

From The Sub Secretary to the Board of Revenue

To The Secretary to Govt. Revenue Department

Dated 27th Decr. 27 } March 1863.
Rec'd 10th Apl.
E.I.

No.

23 October 1863
1028

Forwarding copy of the Minute recorded by the Hon: C. Pelly on the revision of the assessment in the Trichinopoly District.

Rev. 1863 - 1863 - 1863

951

Minute of Mr. Pelly.

Having accepted the Settlement proposed for Trichinopoly by the Settlement Department, I do not know that any separate minute is necessary on the subject of that Settlement. My views are embodied in the Board's Proceedings submitting that Settlement for the sanction of Government. But it may never the less be expedient with reference to the Minute recorded by Mr. Brett to state that I do not consider that the Settlement officers have been able to, or that they can, fix with accuracy a certain rate on every field which bears a proportion of 30 per cent of the gross or 50 per cent on the net produce of the land. They have by a variety of calculations attempted to ascertain what is the gross produce of certain descriptions of land and what is the net produce after deducting cost of cultivation. and they have endeavoured to ascertain what is the proper money commutation value of such produce. and finally they have taken a round sum of so many annas excluding fractions, as the fixed money rate for every acre of land.

All

All these calculations must have caused much labour and exhibit great pains taking and as much enquiry as could possibly be expected. But I feel that very little confidence can be placed in these calculations. I will follow them step by step.

Classification of Soils.

The Assessors classify the soils into some twenty or more descriptions, each of which is supposed to yield a certain quantity of produce. This is the first process. Can this classification be trusted? I believe not. Mr Puckle himself found that his classifiers had made such a mess of the classification that, after his first report, he had to revise the whole. Can his revision be accepted as now giving the real descriptions of the soils contained in each separate field? If not, the assessment on any field may be 10. 20 or some other rate of percentage more or less than it should be. for instance, if the classifier puts "Ordinary Clay Regur" into the description of "Ordinary Loamy Regur," he places it in a higher taram, and the assessment would be about 11 per cent higher than it should be. and the supposition that Government were taking only 30 per cent of the produce of the land would be incorrect as taking more. Any mistake in the correct classification of the soils must then necessarily to a greater or less extent affect the standard proportion

proportion of produce.

Productive powers of the soil.

The next step is the ascertaining the productive powers of the several descriptions of the soils. This is supposed to be accomplished by actual experiments and general enquiry. and, where procurable, by old returns of produce. Whatever value may be given to the accounts of total produce of a village and allowing due consideration to the results found by actual experiments, it will be admitted I think that very great latitude must be allowed in accepting as correct the tables of produce per acre of each description of soil.

Commutation.

The commutation price is the next process. The price which the farmer gets for his crop is not easily ascertainable at any time. It is probable that the general average prices taken by the Settlement Department represent, as nearly as it is possible the average price of grain in the principal market, and it is. I believe on the whole an average favorable to the farmer. but when applied to different localities and then to the assumed produce of each field, it affects them in different degrees according to the actual circumstances of the locality and the people. and pro tanto affects the relative

relative value of the lands.

Having obtained by these several processes the value in many of the supposed gross produce of the several descriptions of land - and having arranged the lands under their respective tarams, thirty per cent is assumed as the Government Share - but to avoid fractions, a rate approximating to this 30 per cent of the gross produce is fixed as the permanent rate for the several classes of land. But even assuming that the value of the gross produce has been approximately obtained (which cannot I believe be said with any degree of confidence) and thirty per cent of it taken for the Government assessment, even in this last process this percentage is materially affected, as may be seen by the tables compiled by the Director of the Revenue Settlement dated 14th May 1862. The difference between the 30 per cent and the proposed rate is often great. The proposed rate being sometimes much more and sometimes less than the 30 per cent rate. Thus in this last measure alone, the proportion the Government is supposed to be taking is materially affected. Further, it has been found after the assessment has been settled on the basis of a

Proportion taken & Rate proposed.

30

30 per cent of produce that the areas are incorrect - and that to impose this assessment on the extended areas would make the assessment too high - which is in fact admitting that the supposed moderate rate of 30 per cent is not 30 but some higher proportion.

Net Produce and &c.

I have not alluded to the net value of the land, but the calculations necessary to obtain the net are only one more step the accuracy of which can by no means be relied on.

If the calculations then are not to be depended on how it may be asked can the Settlement be accepted. My belief is that though with all the care bestowed on the matter, the Settlement Officers have not in their details been able to obtain any such degree of accuracy as can be relied on, they have by taking into consideration many circumstances affecting the land, the general state of the country, and the people, and applying practical experience, been able to make an assessment which on the whole has the appearance of being moderate - and which the people will be able to bear and prosper under it - and which after a few years of trial may probably

probably be made permanent. and I have no confidence that a better assessment can be made. if we reject this.

I believe however that the same result might be obtained at the expense of much less labour than has been bestowed hitherto. I believe if the general state and circumstances of a Village or district were carefully considered, a moderate amount might generally be set down as representing approximately the future sum at which it should be assessed. that with the aid of the ryots carefully superintended by the Settlement officers this assessment might be allotted on the different descriptions of the land, due allowances being made for all special circumstances affecting any lands, and a fair, equal and moderate assessment which might be declared permanent, at once fixed. The proportion assumed as the Government share might be stated approximately and generally.

I would deprecate dispensing with the services of the present staff of the Settlement Department. They have gained valuable and great experience. which under any new system of operations will be of the greatest value. A permanent Settlement

Settlement, just and moderate has to be introduced, and we cannot spare the services of these Gentlemen who have already gained as much knowledge of the value of lands and other matters which have to be taken into consideration in making the Settlement. They should still be the chief agents for introducing a new Settlement. and others to assist now and take their place as occasion may require should be associated with them until the work is completed.

(Signed) C. Pelly.

16th March 1863. 1st Member.

(A true Copy)

R. Dalyell
Sub Secretary.

Geo. Hewett

1863 Depart.

Enclosure in a letter from the Sub Secretary to the Board of Revenue to the Secretary to Government R. D. dated 27th March 1863.

Rec. 820/63.

Minute of Mr Pelly.

Revenue Bd Office
Madras,
12th August, 1863.

No.

From
W. Hudleston Esq.
Secretary to the Board of Revenue

To
I. D. Sim Esq.
Secretary to Government
Revenue Department.

Sir,

I am directed by the Board of Revenue to forward Extract from a letter dated 23d July 1863 No. 133 from the Acting Collector of Trichinopoly bringing forcibly to notice the urgent necessity which exist for the immediate introduction of the revised Revenue Settlement of the District.

I have the honor to be,
Sir,
Your most obedient Servant.
W. Hudleston
Secretary.

Revenue Bd Office,
Madras,
12th August, 1863.

To
I. D. Sim Esq.
Secretary to Government
Revenue Department.

E. C. Hanghiffe

Copd. by C. Govindoo

Rev. 1863 Depart.
Pro. of Govt. Fog. Cel.
No. 1899.

From
The Secretary to the
Board of Revenue
To
The Secretary to Govt.
Revenue Depart.

Dated 12.
Desp. 12.
Rec. 13.
Aug. 1863
E.L.

26 Oct. 1863
No. 1928

Forwarding an extract
from a letter dated 23. July
1863 No. 133 from the Collector
of Trichinopoly bringing to notice
the necessity of the immediate
introduction of the revised reve-
nue settlement of the District.

No. 303.

Extract from a letter from the Collector of Trichinopoly
dated 23d July 1863. No. 133.

× × ×

Para 14. In conclusion, I venture to urge the pres-
-sing and vital importance to this District of an imme-
-diate authorized introduction of the new Settlement and
Survey system in supercession of the old incongruous and
anomalous state of things, the evils of which have been
so often condemned. The whole population looks for-
-ward to the establishment of the new rates, in hopes of
which, in the Perambaloor Talug alone, large tracts
have been applied for on Darkast and more than 20,000
acres been made over under the immediate superintendence
of Mr. Puckle, who with his establishment, maps and
registers, has rendered most valuable aid in disposing of
a mass of applications that must otherwise have remained
long pending. Capital, both European and Native is
pressing in; Two European Gentlemen have made very large
proposals and great benefit may be expected from their
capital and excertions. Should, however, the new settle-
-ment be indefinitely delayed or the Puttahs and
Registers be clogged with conditions and rules cal-
-culated to abridge their utility, great popular dis-
-appointment and revulsion of feeling, as well as
embarassment to the revenue authorities, may be expected
to ensue.

(True Extract)

[signature]
Secretary.

[signature]

Enclosure in a letter from the Secy. to the Bd. of Revenue to the Secy. to Govt. No. D. dated 12th Aug. 1863.

Rev. 1899/63

Extract from a letter from the Collr. of Trichinopoly dated 23rd July 1863 No. 133.

Trichinopoly

Villages reduced from 1254 to 793.

Rate: 30 April 61 Exactly.

Fees have been for the most part commuted to Cash payments - but the whole are absorbed in Mr. Newill's new assessment. The follow: therefore are the only

Assets.	5/8 assessment of Inams {R. 13,225 / P. 3,792}	16017	
	Fee cess on Inams only	12,470	28,487
Cost:	Maniyakarans - 793	21,990	
	Karnams - 80	55,260	
	Vettiyans - 1432	51,552	
	Total Revenue	128,802	
	Talayaries - 793	28,548	1,57,350
	Deficit		1,28,863

Wh. must come out of Mr. Newill's assessment. Nirgunties & Shroffs are not required.

Special points. Para 4 & 15. Should Mr. Newill's assessment be taken as a maximum inclusive of all Extra items, or may a fee cess be levied in addition?

Kurnool sanctioned

Rates do experimentally

Villages reduced from 1112 to 696.

Revenue Assets	5/8 assess^t of Inams *	1,84,733	
	Fees ~~Existing~~	20,628	2,05,361
Rev: establ^t cost	Manegars – 696	30,684	
	Town Munsif – 1	300	
	Karnams – 696	58,680	
	Vettiyans – 1749	62,964	1,52,628
	Existing surplus		52,733
	deduct fees		20,628
	Surplus from Inams alone		32,105
	add cess of one anna		1,15,000
			1,47,105

Nirgunties are not included in this but will probably Cost

The Police will probably Cost

* The quit-rent imposed by the Inam Comm^n on all service Inams, Rev. & Police, after deducting such as were relinquished amounts to 2,32,277

1,52,628

Leaving for the Police 79,649

Bellary The Kattebad Inams are to be Enfranchised at ½ scale rather more liberal than Kurnool.

Present fees amount to 2,68,226 which 8^d be Commuted for a one anna cess amounting to about 1,87,000

Villages reduced from 2540 to 1392

Assets	½ or 5/8 assess^t on Inams	2,86,766	
	Commuted fee cess	1,87,000	4,73,766
Cost	Maniyakarans – 1392	67,416	
	Karnams do	1,05,036	
	Vettyans – 3089	1,11,204	~~2,83,656~~
	Rev:	2,83,656	
	Talayaries &c. about	1,21,716	~~3,83,656~~
	Nirgunties about	21,114	
		4,26,486	4,26,486
	Surplus		47,280

It is however probable that the Police charges will not exceed 1,00,000: the surplus will then be raised to 68,994

If Shroffs are to be Entertained, w^h Mr Pelly does not recommend, there will be an additional charge of ?

The total quit-rent imposed by the Inam Commission is 2,32,548

2,86,766

44,218

68,996

w^h reduces the surplus to 24,778

Rate Samacar Villary

Cultivapair. Fees amounts to only 50,580 (R. 47,965 / P. 2,615) — an amacer wdjie 2,07,368 / 50,580 / 1,56,788

Inams are nominally assessed at —— 5,48,822,
But giving them the benefit of the gen[l] 25% reduc[n] 1,37,080
there remain a net assess[t] of —— 4,11,242
of these some are Kattubadi inams to be enfranchised at ½.
The Reduction in the vill[s] is small-from 1170 to 1096-

Existing Assets ½ or 5/8 assess[t] of Rev: Inams —— 6,78,386 } *
do do Police do —— 46,732 }
Existing fees —————— 50,580 2,75,698

Cost Manigakaran — 1096 — —— 56,040
Kannanu — do —— 86,172
Vettijan — 2312 ———— 83,232 2,25,444
50,254

* Total 225,118
according to Inam comm[n] 1,96,122 / 28,996
W[s] raise the deficit to — 65,426 / 94,422

Rev: assets. Inams — 1,78,386
Fees — 47,965 / 2,615 2,26,351
Rev: cost M° K[p] & T[p] 225,444
Est[d] for Sirguntis 26,640 252,084
deficit 25,733

Police assets Inams — 46,732
Fees — 2615 49,347
Estimated cost —————— 89,040
deficit 39,693
Total deficit 65,426

Existing fees — 50,580
deficit — 65,426
1,16,006 to be made up by a new fee (cess)
an amacer gives 2,07,368 ∴ ½ amacer gives 1,03,684 — 3⅛ %
for cash 12,322
~~Reduction in fees from 3½ to 2½ on 1,20,965 (½ × 1½ × 2½) mad~~
do 7 pies in the R. wdjie 1,20,965 — 3 31/40 %
8 " or ⅔ anna 1,38,246 — 3 7/8 %
The Collr. does not fears the result of these changes -

2

inbatore - Salaries & their Emoluments not notic
as they have been dealt with separately - Reports
will be separately reported on.
There being no co-sharers the Inams may be resumed
at full assessment. - no fees to commute, & recess
would be unfair
Date { M increase on 30 April each class rec[d] without prospect of the next triennium
I same as —— inc: 4 5/-
V. 3/- Exception in Neilgherry Taluk 2/

Cuts In this Taluk { 17 - 4 / K - 5 / V - 2 } Total Estabt 1548
villages reduced from 534 to 449 / omitting 10
Sholaimain villages /

Cost - Manegar —— 844 —— 34,704
—— Kannam —— 844 —— 69,804
Vettijain — 1724 —— 62,064 166,032
Neilgherry Taluk —— 1548
1,68,180

Cuts - assessment of Inams — 120,916
Cash payments on Incumbrances - 162 1,21,078
Deficit — 47,102

[illegible] 25/40 5,705
[illegible] 9,690 [illegible]
25/40

real proprietors - para 10. Mr Thomas wishes to appoint 2 or more servants for the larger villages instead of allowing the Office holders to employ private assistants.
para 2. The Shortcoin villages to be left as at present under the management of the Sirdar in charge

Godavery - In the delta the villages cannot be clubbed but

altogether 973 manigars reduced to 715. Headmen paid in a set off against joint. ment. There are non-working karnams

rate { M. v. 20 per cent 61 much more liberal
K. not less than 5/- do same except in the highest class which is raised
V. 3/.

assets. I. Inams. On account of the non-workers the inams must be enfranchised at $\frac{5}{0}$ (subject to the contemplated fee cess). The present net assessment

is 1,35,346 wet at $\frac{5}{8}$ wd price —— 84,592½

& wet will be increased by the introduction of the new settlt.

II. Fees. amount only to 20,708 vide the accounts

III. Cash payments —— 30,458

total, exclusive of fees —— 115,050

Cost of the new Establt. is exclusive of Police

Manegars	715	~~36,966~~	
Karnams	715	70,116	
Vettiyans	1698	61,128	
Extra do. for talk Vill?	25	900	169,110
		deficit	54,060

~~would be created by cess of~~ or, if the cost of the police be estimated at 30000 Rs. the deficit may be put down as —— 84,060

A cess of $2\frac{3}{8}$% on the valuation of the new settlt. gives 84,336 would cover the whole deficit besides making liberal provision for the Police.

vide para 5 G.O. 24 June 61 No. 281

* The Municipal limits were not generally removed till 1846

Special points. $6\frac{1}{4}$% or one anna in the Rupee wd. give in 2,21,938. on the value of the new settlt., but on present value only 1,81,284.

In G.O. 24 June 61 Govt specially reserved the right to add a cess to the new settlt rate - The Inams have been enfranchised at $\frac{5}{0}$ or 10 as instd. of 10-8 for the same reason, as they too will be liable to the fee cess -

35,510 - 1/R
36,510 - 1/R
0 377 - ½ or 2d.
44 38 2/4 - ½ or 2d.
84,336
2-6-0

1,00,603 : 5 :: 1,00,800 : 5,040

redt - Villages to be clubbed - Staff not redd.

Madura - Servants are ill paid & inefficient - ⅔ paid almost entirely by Inams for wet cash & the subst. There are no fees except in a very few villages (Rev. 1072 - Police 1330) (half of these transferable Inams)

In some villages on the plains a portion of the Police is assigned to their payment.

778 villages to be reduced to 489

rate { Manegars to be paid according to scale of 80 rp. with a slight increase
Karnams do but & 5/-
Vettiyans do & Nirgunties

mode of payment { Inams to be paid by deduction from Inspatta
others in cash monthly in the village by remittance

Inams to be resumed at full assessment subject to such reduction as has been conceded to the neighbouring lands.

aggregate assessment		1,11,559
Reduction	7,979	
Unalienable	3,351	11,330
		1,00,229
Entered by Mr Kelly		99,752
		477

The total assets including the Police amount to

Inams	99,752
Fees	3,210
Cash	357
exclusive fees 1,09,109	103,319

The total Establishment will cost

Manegars	489 —	20,292
Karnams	do —	39,904
Vettiyans	989 —	35,604
Nirgunties	333 —	11,988
		1,07,860
Salaries at 3/-	526 —	18,936
		1,26,804
		1,00,109
Deficit		26,695

Subject to Revision's approval —

* 4 vide in the Revenue Dept. is 25,480 : 3

Of which 16,113 is in the Rev: 10582 in the Police Dept. } Deficit 26,695 which might be covered by a cess of 2½ on the assd. occupancy for Inam land which will be reduced

RP (22¼ approximate average)

165) 85111 (
1320
960
360
391

489) 20292 (41½ fractions omitted
1956
732
489
243

The total Manegars present pay is 35701 but the present pay is divd among 1605 individuals while in future there will be but 489 principal managers

Special Asst. p. 27 Mr Levinge wishes to call the Inams but Mr Kelly shows that this would be a very hard & in many cases an illegal measure.

N. Arcot - Manegars inefft. Kin the hands of Anekarans
Payments made by Inams & fees. the fees are
very large but not uniform - the Inams must
be allowed the benefit of the late reduction &c
Villages reduced from 2,930 to 1114.
Rate - same as sanctioned in Bellary
Fees amount to 1,59,083 but this does not fall equally on all, & a sent cess &c to be subs&:
Assets - 5/8 revised assessts on Inams — 96,814
Fee cess at 6¼ p% or the sum in the Rupee 1,33,885
Cash payments in the late S. arcot Dist — 8,954 — 2,33,753

deduct on account of the Police

5/8 present Police Inams	18,618	
Police fees, actually paid	26,795	
Cash payments made to Police	1,374	46,787
		1,86,965

Rates provide for 1500 Fals at 25/-

Cost - Manigarans — 1114 — 56,208
Kannams — " — 80,484
Vettigars — 2312 — 83,232 — 2,25,924
Deficit 38,958

which must be met from the ensuing Revenue
of the Pergunnahs - this has to be provided for.
The chief increase is in raising the very many
of the Vettigars. Fees — 2,765 - 49,369
Cost — 2,312 - 83232 for 2 increase 33,863
decrease 453

We nearly cover the deficit.
Special points - that a regular fee cess producing 1,33,885
be substituted for the present unequal collections — loss 107,383 / 25,142
That the present Indyan Inams be given up - this
is contrary to former orders (Pro: 13 May 61, 1018)
Mr Fraser proposed higher rates for the Kannam
& Manegars in a scheme of regularity — 2,34,204
Mr Kelly's — 2,25,924
saving — 8,280
Mr Kelly's calculations are all vitiated by
the substitution of ex "3" for an 8 in the fee cess.

Kistna

Rate — Municipalram 1865 to 72
Kannams — 36 to 100
Vettigans — 36
Villages from 1,389 to 1,064
Assets — 5/8 assessment of Inams — ~~38,760~~ 46,246
Existing fees — ~~66,454~~ 84,736
Cash payments — ~~5,733~~ 15,984 — ~~120,907~~ 1,45,966

Cost — Manufakarans - 1014 - 30,342
Kannam — " - 75,972
Vettigans — 1971 - 71,748 — 1,78,062
deficit 32,096

Vergunnahs, with the Exception, & neither charg
nor assets in the Police dept are noticed
We assume to — — — —
& We have to collect (1) Existg fees - 84,736
(2) deficit - 32,096
(3) Police deficit

Madras.

Iranigaon, Ics & Inams cannot be apportioned, so the others have to be taken in order to provide a fund for their commutation -

Village rates from to 8pz, but some modification may be necessary.

The present Rev. fees only amount (exclusive of Iranigaon) to 90,643 whereas an annna cess would only realize 69,000, one-third of which would go to the Police.

& present assets are as follows

⅔ of all Rev. Inams except Iranigaon	55,578	
Existing fees	90,643	146,221
Proposed assets		
⅝ of Inams	53,263	
Commuted annna cess 60,750		
deduct ⅓ for Police 22,917	45,833	99,096
& if ⅔ of Inams be taken, add	2315	101,411

Cost - Iranigaon 892 21,344
Karnam 88 50,772
Vettiyan 1349 40,534 120,680
Estimated for Virgumtie 2440
1,26,120
Surplus of present assets 18,101
Deficit if Propd do 26,709

Iranigaon not required.

Vettiyan receive ¾ per m.

Iranigaon rate is from 15 to 45 per annum
He will be a Nirikaridar & have Revenue privileges.

Karnam's rate has also been reduced from 3/ to 10/ per m. They now get - 92,189
& will get 50,772
41,417

The present average monthly pay is 7½
— proposed do 4⅔

= 50,772 / 4231
892) 4231 (4⅔

892) 50,772 (56 1/2 rupees
2548
12603
11155
1448
1338
110
12) 55/110 (4⅔
48
8

Salem - all Inams except Iranigaon & Virgumtie & are commuted & cash payments as a percentage on the Rev. & Fluctuations from year to year assessed at the same rate.

Village reduced from 29% to 55%.

Rates { M. 36, 42 & 48 / Ex accd to 20 to 25 acres incl at 5% per mn / & 8% per annum

Cost Iranigaon -	552	-	23,130
Karnam	do	-	48,538
Vettiyan	1192	-	42,876
			114,650
Estimated for Virgumtie			5,190
			119,840
Present Cost M.	1933	-	81,209
A.	742	-	36,041
E. Revenue Police 58%		-	87,786
			205,046
Expenses	459	-	4980
			110,032
Increase			9,805
Add Estimated for Police			30,000
			39,805

In villages held under the Pasi Patta System a principal ryot performs the duties of village Munsif, ratio. the latter be continued.

Pasiffs are not given?

The villages are largely reduced - but Mr Brett thinks it may be done.

He calls wishes Iranigaon 1899 Talayaris Vettiyan who may perform Police duties, indiscriminately

Two very small villages will be otherwise provided for.

Ganjam - In the 8 talukas, the karnams are probably multi-manied, and but in the N. they receive hereditary pittams. The average pay of a Vettiyan is 6½ Rs per annum. The fees have already been commuted. Inams may be resumed unreserved. Villages reduced from 1237 to 565, of wh: 274 or nearly half fall short of 600/, & 88 are under 250/.

Rates { M. } special mod: rate { from 19 to 72
K. } { V. 2½ - the Collr proposes 2 - 36 to 120

assets - Inams — — — — 86,345

Commuted fees — — — 14,214 50,559

an annacas wd produce — — 47,500
deduct 14,214
and 33,286
83,845

Cost - Inamiya Karnams — 565 — 16,296
do — 34,620
Karnams — — do — 29,052
Vettiyans — — — 807 — — 79,968

Extreme Possible surplus available for Police 3,877

10. There are 288 Inam Villages in wh: the village servants Emoluments amount to 25% of Entire rev:. These may be left alone as they are.

12-22 Mr Forbes strongly opposes both the Enfranchisement of Inams & the imposition of a cess.

27. Mr Kelly says the Shroffs "need not be touched" but he has included their assets without making provision for their cost.

28. There are no Mirasdars

30 - The Inamiya Karnam not be remunerated by taking his land into his pattah & deducting its assessment but I do not see the necessity. He can do so if he likes, & it would not do to make it compulsory upon him.

Kimedy - Inams may be fully resumed
Rates 30 Apl - Majority 2
Villages reduced from 1100 to 776

Inams — — — — 33,057
Fees (Rev.) — — — 6,391
deductions in patta - 4,066
Cash payments — — 28,589 34,047

Cost - M. — 776 — 24,984
K. — do. - 63,660
— — do — 44,356
Nirganties — 572 — 13,729 146,229

Police assets — land 8,385
Fees — — — 12,049
Cash — — — 5,457
1,26,808

Note the total fees now pay amount to 1,30,440 whereas an annacas wd produce 1,53,302 - then there wd be

Total assets - land — — — 42,049
deduct: in patta 4,066
Cash — — — 84,990
Fee cess — — 1,53,302 2,84,407

leaving a surplus of 87,179
wh: wd probably be split for the police

The people will have a claim to a portion of the present Watchmen for the protection of their crops - of the Rev: fees Govt only pay 773, so that the Govt assets are only 67,029, & the deficiency an annacas = 80,199. 1,53,302 76,657 an anna —

6) 24,02,826 (150 202 1502677

Vizagapatam - only one Taluk - 162 villages

to be reduced to 103

rates { M. 30 April
II. Bellary scale
V. 36/-

assets - Total Manis of K, M. & V. 12,453

5/8 do - Shroff 725

Cash payments — 162

Vol^y fees — 2412 15,802

Cost - Maniyakarans - - 103 - 2,868

Karnams - - - do. 8,460

Vettiyars - - - 184 - 6,624 17,952

2,150

deduct volunt. fees — 2412

4,562

an annacess wd amount to 16,714

leaving a surplus of 12,252

for police requirements

a ¼ annacess wd amount to 4,178½

a four-pieces — — 5,571⅓

Canara - villages reduc[illegible]

74 have to be add[illegible]

The 569 villages agai[illegible]

to each of wh. a Ka[illegible]

for an assistant.

Present Establishment [illegible]

Cost amounts to [illegible]

The new rates & est[illegible]

Maniyakarans 56[illegible] [illegible] 2,[illegible]

Vettiers [illegible] [illegible] 36 [illegible] 481

Karnams [illegible] [illegible] 84 12,264

Do. [illegible] [illegible] 961 5,088 61,734

28,222

Access cannot be introduced till the

new survey-settlement [illegible]

1. Ordered that the above papers exhibiting the result of the application of the tentative rates for the Trichinopoly Land assessment to the corrected Survey areas in seven out of the nine old Taluks of the Trichinopoly District, and of the amended rates now proposed for adoption be submitted to Government, with reference to the correspondence noted in the margin.

Board's Procs. dated 1st November 1861, No. 5,989.
Govt. Order ,, 2nd December ,, ,, 2,247, R.D.
Board's Procs. ,, 5th April 1862, ,, 2,234.
,, ,, 18th July ,, ,, 4,663.
Govt. Order ,, 8th August ,, ,, 1,692, ,,

2. The circumstances of the District which maybe briefly premised are,

An inland position;
A shallow and comparatively poor soil;
Indifferent irrigation even as regards the Cavery irigated lands;
A limited and very fluctuating market; and
A barbarous revenue system under which the taxation is based on the crop, and not on the land, and varies with every change of cultivation and with the caste and even residence of the Ryot.

3. The District in past years suffered much from inundations, drought, pestilence, and murrain, and was further depressed by excessive taxation of the land, to which partial relief was afforded at various times and last in 1855-56.

4. It is essentially a Poonjah District, nine-tenths of its lands being under Dry grain cultivation, and 52 per cent of the culturable area consisting of the poorest clay and gravelly soils of the Carnatic.

5. The channels from the Cavery Upper Aniku are at so high a level that only when the river is in tolerable flood does the water run down them, and much labor and expense is incurred by the Ryots in forming "Corumboos" or mud dams divert the stream into the channel. The Nunjah cultivation is very generally dependent on Pyottah and well irrigation.

6. The population are industrious but poor. Emigration has thinned the number of agricultural laborers.

7. In a word the District is one that eminently needs relief, although its present state is improved and improving. Under a moderate though fair settlement of the Land tax, the Board are sanguine that it will rapidly progress.

8. The detailed processes on which the present proposals are based, are before Government and have been already fully discussed by the Board. The only point in them on which the Board would now lay stress is, that inasmuch as Mr. Puckle's Estimates of produce were in great measure influenced by certain village accounts which he deemed peculiarly trustworthy, it must be borne in mind that the areas used in these accounts have been found by survey to be greatly in excess of the true contents of the fields concerned, and that consequently when those Estimates are applied to the correct areas they are calculated to produce an exaggerated idea of the fertility of the land. The increase found by survey is 18½ per cent in the occupied area.

See paragraph 79 of Mr. Puckle's first report dated 23rd October 1860, in Mr. Newill's report dated 20th April 1861.
(In Cons. 23rd April 1861, No. 2,812.)

9. It will be in the recollection of Government that a tentative application of the originally proposed rates to the corrected areas for a portion of the District showed that their adoption would result in a very considerable *addition* to the burden of taxation under which this District has so long labored and from which it was the object of the revision of the assessment to relieve it, a result which fully justified the unfavorable opinion of the rates which the Board had expressed.

See paragraphs 63 *et seq.* Board's Proceedings dated 5th April 1862.

NOTE.—The reduction on the original rates approximates the 10 per cent allowance which the Board deemed necessary to allow for uncultivable portions of fields, modified to avoid fractions. The total reduction in the assessment for one crop on the occupied area is estirated at 19 per cent, nearly corresponding with the gain by survey.

See paragraphs 10 and 11 Court of Director's Despatch dated 17th September 1856.

10. The revision that has now been made of the rates, with the indispensable test and check of the corrected survey areas has, the Board are glad to believe, resulted in proposals which may be safely adopted with advantage to all concerned, as calculated to attain the great end had in view in this imperial task, viz., that the assessment shall be fixed, and so moderate as to render remissions unnecessary except in years of great and extraordinary drought.

11. The Board have had the advantag of conference with the Director and Deputy Director of the Settlement Department, and withthe Collector of the District, and have the assurance that the following proposals meet with their full and entire approval, and will be acceptable to the people, and ultimately, there is every reason to believe, advantageous to the interests of the State.

12. The proposed rates are shown below :—

Irrigated per Acre, for a single crop.

Tarum or class of land.	First group of villages.		Second group of villages.		Third group of villages.		Fourth group of villages.		Fifth group of villages.	
	RS.	A.	RS.	A.	RS.	A	RS.	A.	RS.	A.
1	8	0	7	8	6	0	5	8	5	0
2	7	0	6	8	5	0	4	8	4	0
3	6	0	5	8	4	0	3	12	3	8
4	5	0	4	8	3	12	3	8	3	0
5	4	8	4	0	3	4	3	0	2	8
6	3	8	3	4	2	12	2	8	2	4
7	3	0	2	12	2	4	2	4	2	0
8	2	8	2	4	2	0	2	0	2	0

For lands classed as "Permanent double crop," a consolidated assessment one-third higher than the above rates in the "Nirarambam" or river irrigated lands, and one-fourth higher than the above in the "Kadarambam" or upland Taluks.

For lands classed as "Doubtful of two crops" a consolidated assessment formed by the addition of half Rupee to the above rates.

The fluctuating "Fusl jasti" or charge for a occasional second crop to be abolished totally, and with it, all the vast opportunities the system affords for bribery, corruption, oppression, and fraud, and the excessive labor it entails for most meagre results.

Unirrgated per Acre.

Tarum or Class of land.	First group of villages.		Second group of villages.		Third group of villages.	
	RS.	A.	RS.	A.	RS.	A.
1 ...	3	4	3	0	2	12
2	2	12	2	8	2	4
3 ...	2	4	2	0	1	12
4	1	12	1	8	1	4
5 ...	1	4	1	0	0	14
6	0	14	0	12	0	10
7 ...	0	10	0	8	0	6
8	0	6	0	6	0	6
9	0	6	0	6	0	6

13. The following tables exhibit the distribution of these single crop rates on the cultivated area of last year 1861-62 Fasli 1271 in seven Taluks corrected by survey and classed for revision of assessment.

Tarums.	Irrigated.		Unirrigated.		Total.	
	Area. Acres.	Assesst. Rups.	Area. Acres.	Assesst. Rups.	Area. Acres.	Assesst. Rups.
1	1,924	10,623	5,298	16,480	7,222	27,103
2 ...	9,583	55,677	6,833	17,809	16,416	73,486
3	49,882	2,33,645	12,048	24,966	61,930	2,58,611
4 ...	30,327	1,27,755	8,018	1,30,810	1,11,345	2,58,565
5	15,906	50,302	2,726	29,834	43,63.	80,136
6 ...	14,570	40,144	1,13,425	91,454	1,27,995	1,31,598
7	7,710	18,603	2,369	12,953	30,079	31,556
8 ...	891	1,844	1,2,400	46,651	1,25,291	48,495
9	0	0	29,150	10,931	29,150	10,931
Total...	130,793	5,38,593	422,267	3,81,888	553,060	9,20,481

NOTE.—The alteration in the 5th Tarum of Nunjah in the first group, resulting in an addition of Rupees 216 to the assessment, makes these figures differ by that amount from those at paragraph 37 of Mr. Puckle's letter dated 26th November 1862. The area affected is 43 acres.

No.	Irrigated. Money rates.	Extent.	Assessment.	No.	Unirrigated. Money rates.	Extent.	Assessment
	RS. A.	Acres.	RS.		RS. A.	Acres.	RS.
1	8 0	...	...	1	3 4	2,936	9,541
2	7 8	1	7	2	3 0	1,775	5,325
3	7 0	1,279	8,953	3	2 12	3,638	10,004
4	6 8	4,540	29,510	4	2 8	3,639	9,097
5	6 0	3,033	18,198	5	2 4	7,716	17,362
6	5 8	24,185	1,33,018	6	2 0	381	762
7	5 0	2,887	14,435	7	1 12	44,400	77,700
8	4 8	21,722	97,747	8	1 8	37,537	56,306
9	4 0	15,619	62,475	9	1 4	13,242	16,552
10	3 12	12,181	45,680	10	1 0	14,392	14,392
11	3 8	9,140	31,990	11	0 14	79,465	69,532
12	3 4	6,406	20,820	12	0 12	12,110	9,083
13	3 0	3,899	11,697	13	0 10	40,463	25,289
14	2 12	8,818	24,251	14	0 8	5,844	2,921
15	2 8	8,428	21,072	15	0 6	1,54,729	58,024
16	2 4	5,732	12,894				
17	2 0	2,923	5,846		Total...	4,22,267	3,81,890
Total...		1,30,793	5,38,593	Grand Total.		5,53,060	9,20,483

14. The above rates are identical with those proposed by Mr. Puckle, with the exception of the 5th Nunjah Tarum in the first group of villages, to which 8 Annas per Acre have been added to get rid of the anomaly pointed out by Mr. Maser, of rating this class of land at the same amount in the first and second groups. To this addtion Mr. Puckle does not object, and the rest of his Nunjah rates are now approved by Mr. Master, whose objections to the rates for the first group were based on an assumed similarity between Trichinopoly and the adjoining District of South Arcot in quality of soil and circumstances of position, which does not really exist, Trichinopoly being really in an inferior position in both respects.

15. To Mr. Puckle's Punjah rates Mr. Master in his letter above recorded proposed a considerable addition, but on discussion with Mr. Puckle and the Collector and with the Board, he has seen reason to withdraw his objections ; for a careful analysis shows that his proposed rates would really result in an *addition* to the tax on Punjah proper, as compared with the settlement

of Fasli 1271, which it is needless to remark that neither he nor the Board contemplate or consider the District able to bear.

16. A comparison of the results of applying the rates now proposed for a single crop to the correct cultivated area in the seven old Taluks under report, with the Settlement of Fasli 1271 less Fasl jasti, gives a reduction in taxation of Rupees 2,16,334, in the proportions of about three-fourths* of a lac for Nunjah and 1½ lac† for Punjah.

* Rupees... 77,021.
† Do. 1,39,313.

17. In the case of the Nunjah assessmentthe reduction is partly owing to an actual lowering of the assessment on lands burdened with excessive taxation for "Vanpir" or garden cultivation, although from the existing barbarous system of varying the assessment with reference to the crop or to the caste of the Ryot, it is impracticable to show this in detail.

It is also partly due to the re-classification as Punjah (which they really are) of lands hitherto entered as "Nunjah" under the deignations of "Manavari," "Nunjah Tarum Punjah," "Panavarasi," &c., and paying enhanced rates for a water supply which they never actually received.

18. The reduction in the case of the Punjah lands is made up as follows :—

	Rs.
Abolition of second and third crop assesment on Punjah Totacul or Garden land not irrigated from any Government source of supply... ...	45,000
General reduction of assessment on Punjah Totacul to a maximum of Rupees 3-4-0 per Acre (area 12,529 Acres.)...	44,313
Reduction of assessment on Punjah proper.	50,000
	1,39,313

These Punjah rates appear to the Board to be fully as high as the lands from their quality and position can bear.

19. The fourth Tarum of Punjah in the District is what would be generally considered ordinarily good dry land. The rate for it ranges from Rupees 1-12-0 per Acre in the first group to Rupees 1-4-0 in the third group.

Tarum.	Area. Acres.	Assessment. Rups.
1....	5,298	16,480
2.....	6,833	17,809
3.....	12,048	24,966
4.....	81,018	1,30,810
	1,05,197	1,90,065

Average per acre Rupees 1-12-10

20. The average per Acre of the actual assessment as proposed on the correct survey area of that portion of the cultivation of Fasli 1271 in these seven Taluks which is included in the first four Tarums of Punjah, is Rupees 1-13-0 nearly per Acre, which as compared with lands probably of similar character elsewhere, is by no means a low assessment.

21. The lower classes of Punjah in Trichinopoly are very inferior soils, but they include more than three-fourths of the whole Punjah cultivation in these Taluks. On careful consideration of the whole, the Board have no hesitation in recommending the proposed rates for adoption, as being fair both to the Ryots and to Government. As already stated Messrs. Master and Puckle, and the Collector of the District fully concur with them in this recommendation.

22. In regard to the charge for a second crop on irrigated land, the Board advocate strongly the adoption of the *consolidated* assessment proposed, in lieu of a fluctuating charge with all its attendant evils and the abuses to which it gives rise, in obtaining by a most expensive process, financial results of comparatively trifling importance. The retention of the *temporary* Fasl jasti necessitates an annual examination of lands sown and much inquisitorial interference, which at all times are evils to be deprecated, even if under the present system they cannot be altogether avoided. It is the desire of the Board to reduce to the *minimum* this interference which is the source of bribery, corruption, and oppression, and under the revised assessment there will be no necessity for any inspection of cultivation for the first crop. If the recommendation now made for abolishing the *temporarily* Fasl jasty be adopted, the necessity will altogether cease. The consolidated system has long been in most successful operation in the Dindigul portion of the adjoining District and is so popular with the Ryots, that they have repeatedly and urgently prayed for throughout the District. The same is the case in the adjoining District of Salem.

23. To obtain a consolidated assessment for the Trichinopoly District, Mr. Newill proposed an addition of one-third to the single crop rates on double crop land under the Cavery irrigation.

ıph 30 of letter dated 861.

he Board supported this proposal for the Cvery irrigated double crop lands, and proldition of one-fourth of the single crop rte to form a consolidated assessment for nds in the Kadarambam and under tanks The Ryots have expressed themselves ntent with these rates.

orrected by survey, the area charged with Jasl jasti in these seven Taluks in Fasli 1271 have been 31,101 Acres, of which 21,563 Acres are classed by Mr. Puckle as "Permanent ," by a process which is detailed in paragraph 62 of his letter dated 28th November which appears to the Board to meet the requirements of the case sufficiently well for urposes.

here would therefore remain 9,538 Acres lible under the existing system of "*tempo*asti" to an occasional charge for second crops when raised, which at the average rate 1-8-0 per Acre would produce about Rupees 14,000 in the event of the whole area ultivated in any one year, but which practically would never produce a revenue return ıg to this amount; for not only would the extent be certain to vary greatly, but also the harge would be found too high, applying as it necessarily must do to lands comparatively ly situated for irrigation, and dependant in great measure on severe manual labor for a pply.

In consideration of the trifling amount of revenue at stake and of the great evils inhee system of "*temporary* Fasl jasti," the Board would have advocated the entire relin t of the charge, rather than that recourse should be had to an expedient which they strongly denounce; but they are unwilling to risk the chance of introducing a cause for as to the right to use surplus water when such may be present, and they therefore propose able compromise that an addition of Anna 8 per Acre shall be made to the single crop to form a consolidated rate for all land clased by the Deputy Director as "Doubtful of ," and that all further charge for *occasional* second crops shall be absolutely excluded evenue system of the District. This measure the Board believe will greatly conduce to of private capital in the improvement of means of irrigation, and thereby to the stabiGovernment revenue, for the Ryots will be able to sink wells in their Nunjah lands ıe possibility of being charged extra for water as if it were brought from the Governe of irrigation.

Thus the whole area charged with Fas in Fasli 1271, except the Punjah Totakal, consolidated double crop charge, res from the addition to the single crop assesıpees 32,916 in the case of "Permanent ble crop," and Rupees 4,614 in the case of of two crop" lands, or a total addition Rupees 37,530 the difference between which upees 1,01,687, or Rupees 64,157 constitutes the relief proposed to be granted to the d as double crop, or doubtful of two crop.

The reduction results from the future charge being on the land at a fixed sum instead with every description of crop grown, and also from the modification of the existing ssessment on 'Vanpir' cultivation which ranged as high as Rupees 28 per Acre.

A further reduction of Rupees 45,005 results from the abolition of Fasl jasti in Punjah l, a charge which is a curious relic of a past barbarous system. Thus the whole reducexisting Fasl jasti charge is Rupees 1,09162.

The Board beg leave to recommend this poposal most strongly for the favorable conof Government. It is approved by Messrs Master, Puckle and McDonell.

32. In explanation of the misconception as to the Board's views on this subject which appears to have arisen, it may here be stated that when retaining the item of "Fasl jasti" in the form of Puttah proposed by them for adoption and approved by Government, they had in view the extension of its use to Districts in which the revised settlement has not yet been and possibly may not be introduced, while the occasion was not suitable for discussing the general question of temporary Fasl jasti, and the Board were not themselves competent to decide finally on the change of system.

33. It only remains to summarise the financial result of the proposed settlement and the future prospects under it, and in doing so it may properly be premised that the survey has brought to light 86,195 Acres of cultivation which hitherto have escaped taxation, and which doubtless have materially contributed to aid the District in supporting the excessive taxation under which it has hitherto labored.

34. The total proposed reduction in the Land Revenue demand on the cultivated area in these seven Taluks as it existed in Fasli 1271 is Rupees 3,25,496.

	Rs.
First crop.. ..	2,16,334
Second do.	1,09,162
	3,25,496

On the remaining two Taluks of which the registry was incomplete when the Deputy Director's report was drawn up, it is estimated at Rupees 60,000.

Thus the total remission of taxation on the cultivated or occupied area of Fasli 1271 will be Rupees 3,85,496.

	Rs.
Fasli 1265.. ..	47,612
,, 1266.. ..	2,15,831
,, 1267.. ...	2,88,636
,, 1268.. ..	3,44,097
,, 1269... ...	2,25,332
,, 1270... ...	1,77,927
,, 1271... ...	74,732
7	13,74,197
Average..	1,96,314

35. The Board note in the margin the casual remissions of all kinds which it has been found necessary to give in this District in the last seven years *in additic* to the temporary relief sanctioned by Government in Fasli 1265 to continue until the introduction of the general revision of the Land assessment.

It will seen that the average amount falls little short of two lacs of Rupees h may be assumed as the measure of the unrealizable portion of the e; ng demand.

36. The difference between this aver. and the remission of taxation shown above as resulting from the application of the rates now proposed to the occupied area in Fasli 1271, will indicate the actual remission that will result in excess of what under the present most imperfect and oppressive system of revenue is found t be indispensably necessary to allow of the revenue being realized.

37. This difference amounts to Rupee 1,89,182, and this sum will be the present price of the introduction of a moderate assessment on approved principles, which it may reasonably be expected will enable the people to bear all ordinar- ctuation of seasons and markets, and to hold their lands whether cultivated or fallow or in gr - without needing to apply for remission of the Government demand.

38. The available sources of future revenue are as follows:—

	Acres.		Rupees
Cultivable waste in seven old	3,09,207	assessed at	2,18,602
Do. in two remaining do.	1,30,000	estimated at	65,000
Cultivation in Peramboke			25,000

besides extensive tracts of jungle land whic have never yet been surveyed.

39. The Estimate of the probable future revenue from the culturable waste in the two old Taluks which are still under survey and regstry, is based on the very low rate of 8 Annas, but even at this rate the above assets represent possble future revenue amounting to Rupees 3,08,602 per annum.

40. Some portion of this will doubtless be realized at a very early date, as Mr. Puckle can even now report that some thousands of acres have been already taken up for cultivation in excess of the area with which comparisons have been instituted, and in anticipation of the early introduction of the revised Settlement of assessment.

41. The amount of the Road fund included in the new assessment is stated to be Rupees 19,064 in these seven Taluks, the expenditure of which sum annually in addition to the existing Local Funds should effect a speedy reform in the District roads.

42. The abolition of the Cutala Shela u will be a further benefit to the people.

43. The Board approve the course follo ed by Mr. Puckle in regard to the registration of the lands in the names of the standing Puttahdar without reference to the claims of mortgagees, &c. These if good should be preferred in the proper quarter and the transfer of the Puttah obtained in due form, when the change of proprietorship will be registered.

44 The Board deem it quite unn ary for Mr. Puckle to submit a separate report on the remaining two Taluks of the Distri d would merely require a final report on the introduction of the new rates throughout the Dis

45. In conclusion, they request th e decision of Government may be communicated to them at as early a date as possible, to al of the new Settlement being introduced so as to take effect from the commencement of Fasli 1 , or 1st July next.

46. Mr. Brett the 2nd Member desi may be stated that he is not a party to these Proceedings but has recorded his views in a e minute.

(A tr and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.
,, Major F. J. B. Priestley, Superinten ent of Revenue Survey.
,, M. J. Walhouse, Esq., Acting Coll or of Trichinop oly.

Exd. J. Wright.

No. 1,270.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd March 1863.

Read the following letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 31st December 1862, No. 1,555-87.

1. In accordance with Government Order dated 8th August last, No. 1,692, and with paragraph 68 of the Board's Proceedings dated the 5th April 1862, No. 2,234, I have the honor to forward herewith Statements as per margin, showing, in a Villagewar form, the financial results of the proposed new Settlement based on Survey areas for seven out of nine old Taluks in the Trichinopoly District, together with a Report on the subject drawn up by the Deputy Director Mr. R. K. Puckle. The Statements for the remaining two Taluks will be submitted as soon as the Registers, the preparation of which has been somewhat retarded owing to the causes explained in paragraphs 6, 7 and 90 of Mr. Puckle's report, are completed.

Nos. 1—19.

2. The Statements now furnished exhibit the assessment calculated according to Mr. Puckle's original rates, according to Mr. Newill's modified rates, and according to the former rates reduced by about 13 per cent for irrigated, and by 11 per cent for dry lands. The tables annexed to paragraphs 29 and 30 of the Deputy Director's Report further show the effect of applying the Director's modified rates, and the Deputy Director's original rates, reduced by 10 and 20 per cent in each case.

3. The average increase of area brought to light by the Survey is 18½ per cent. It varies in the different Taluks as shown in the annexed Statement:—

Taluks.	Dry or Wet.	Cultivated area as per Jamabandy of Fasli 1271.	Cultivated area as per Survey.	Difference.	Per centage.
		Acres.	Acres.	Acres.	Acres.
Konad...	Dry..	23,835	29,419	+ 5,584	23
	Wet.....	32,845	36,175	+ 3,330	10
	Total...	56,680	65,594	+ 8,914	16
Vettikutty...	Dry.....:...	69,778	70,689	+ 911	1
	Wet.....	12,376	14,816	+ 2,440	20
	Total...	82,154	85,505	+ 3,351	4
Lalgudy.....	Dry.....	36,874	43,708	+ 6,834	19
	Wet.....	32,891	39,193	+ 6,302	19
	Total..	69,765	82,901	+ 13,136	19
Musiry...	Dry.....	38,222	45,496	+ 7,274	19
	Wet.....	12,165	18,245	+ 6,080	50
	Total...	50,387	63,741	+ 13,354	26
Manapara...	Dry...	42,763	52,398	+ 9,635	23
	Wet...	3,073	2,974	— 99	3
	Total...	45,836	55,372	+ 9,536	21
Torriur...	Dry..... ...	82,574	1,05,916	+ 23,342	28
	Wet...	8,688	13,634	+ 4,946	57
	Total...	91,262	1,19,550	+ 28,288	31
Volcondapuram	Dry.....	66,019	74,641	+ 8,622	13
	Wet.....	4,762	5,756	+ 994	21
	Total...	70,781	80,397	+ 9,616	14
Total.....	Dry...	3,60,065	4,22,267	+ 62,202	17
	Wet.....	1,06,800	1,30,793	+ 23,993	22
		4,66,865	5,53,060	+ 86,195	18½

4. The greatest increase has been found in the Taluks where it was least expected. For instance in the Cavery Delta, where the Kurnums' measurements were supposed to be most accurate, the survey has brought to light an increase of about 20 per cent. In the irrigated area of the Musiry Taluk, the increase rises as high as 50 per cent. In the Manapara Taluk, which was thrice surveyed while attached to the Madura District, an increase on the whole of 21 per cent is found. On the other hand, in the Volcondapuram Taluk where there was no previous survey, the increase is only 14 per cent. These great variations show the impossibility of arriving at even approximately correct conclusions on estimated areas, and the uselessness of adding one general rate of increase to the Kurnums' areas in the several Taluks with a view to make up for the difference to be afterwards found by survey. Paragraph 81.

5. The calculations for 34 villages have been framed on the classification field books, as, for various reasons, the villages could not be registered; but since there are 807 villages in the seven Taluks, this circumstance will not vitiate the main conclusions arrived at.

6. For the reasons explained in paragraph 36, the comparison of areas given in column 6 of the Statement appended to paragraph 29, is not made between the entries in the Jamabandy Statements, and the Survey Field books, but between the latter and the Kurnums' areas, the Cawny being taken to be equal to the Acre, which in the irrigated Taluks it exceeds by 01 only.

7. After furnishing in detail the calculations of financial results at the rates required by the Board, the Deputy Director goes on to propose instead of any of those rates which are arrived at by arbitrarily reducing to the extent of 10 and 20 per cent respectively, the rates formerly proposed by himself and Mr. Newill, and all of which involve pice and the fractional parts of Annas, a scale of rates below those originally proposed by him by about 13 per cent for irrigated, and 11 per cent for dry land; pice and fractions of Annas being, however, omitted.

8. The rates thus formed are shown in the following table :—

Taram.	Irrigated.										Dry.					
	1st group.		2nd group.		3rd group.		4th group.		5th group.		1st group.		2nd group.		3rd group.	
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
1 ...	8	0	7	8	6	0	5	8	5	0	3	4	3	0	2	12
2 ...	7	0	6	8	5	0	4	8	4	0	2	12	2	8	2	4
3 ...	6	0	5	8	4	0	3	12	3	8	2	4	2	0	1	12
4 ...	5	0	4	8	3	12	3	8	3	0	1	12	1	8	1	4
5 ...	4	0	4	0	3	4	3	0	2	8	1	4	1	0	0	14
6 ...	3	8	3	4	2	12	2	8	2	4	0	14	0	12	0	10
7 ...	3	0	2	12	2	4	2	4	2	0	0	10	0	8	0	6
8 ...	2	8	2	4	2	0	2	0	2	0	0	6	0	6	0	6
9 ...	0	0	0	0	0	0	0	0	0	0	0	6	0	6	0	6

9. The Deputy Director states (paragraph 12) that he has reverted to the scale originally proposed by him, the rates in which had been arrived at after much consideration and inquiry, and has then reduced each Taram by a single rate, substituting the 2nd Taram for the 1st, the 3rd for the 2nd, and so on, throughout the groups, the effect on the whole being a reduction of 13 and 11 per cent for wet and dry respectively. On reference to the table however, it is seen that the principle of reduction laid down has not been adhered to in all cases in the wet groups. In each of the following instances, viz, the 4th Taram of the first group; the 5th of the second group; the 4th, 5th, 6th and 7th of the third group; the 4th, 5th, 6th and 7th of the fourth group, and the 6th of the fifth group, the reduction is less than a single rate. The difference between the principal, and the practice is, however, only 4 Annas in each case, with the exception of the first instance named, where it is 8 Annas. In the latter I am about to propose a still greater alteration and the former may, I think, be allowed to stand as Mr. Puckle has placed them.

10. An objectionable feature in the scale of rates for the first group is that Rupees 7 becomes the maximum rate for the best Cavery irrigation (there being no land under the 1st Taram in that group), whereas in the adjoining District of South Arcot the maximum is Rupees 8-8-0, and even land similar in quality, and not superior in point of irrigation, is assessed at Rupees 7-8-0, or with the road fund addition, Rupees 7-10-0. By slightly raising the rates in the first group, this inconsistency will be done away with; the difference between the first and second group rates, which is small compared with that between the second and third group rates, will be increased, and the rate for the 5th Taram, will no longer be the same in both the first and second groups, as it is at present under Mr. Puckle's arrangement. It will be noticed that the rates proposed for the second group coincide exactly with Mr. Newill's modified rates proposed in paragraph 25 of his letter dated 29th January 1862, No. 101. The rates which I recommend for the first group also coincide with those proposed by Mr. Newill. The increase of assessment which will be caused by this deviation from Mr. Puckle's proposal will not exceed Rupees 3,000, while greater consistency and uniformity will be attained. From paragraphs 17, 18 and 19 of Mr. Puckle's present report, the Board will see that Rupees 7-8-0 cannot even by the Ryots themselves be considered too high a maximum rate for the first crop on the best irrigated land in the District. This modification is not inconsistent with the Board's general remark in paragraph 16 of their Proceedings of the 5th April 1862, No. 2,234, that the Trichinopoly river irrigated lands are known to be less productive than those of the Southern Taluks of South Arcot, and to have fewer advantages in the way of markets, since it will apply only to a limited number of villages in the immediate vicinity of Trichinopoly. I observe moreover that Mr. McDonell, in paragraph 5 of his letter dated 7th August 1861, recorded in the Board's Proceedings of 1st November 1861, No. 5,989, considers that the South Arcot wet rates might with propriety, be introduced in Trichinopoly.

11. The wet rates proposed by Mr. Puckle with the modifications recommended above, may, I think, be adopted with safety. I am convinced that the reductions in the original rates are necessary, as well to meet the loss caused by the unprofitable parts of fields for which provision cannot be made in demarcation, as to prevent the increase of assessment resulting from the application of the rates formerly proposed to the true survey areas, an increase which it is universally admitted the District cannot bear.

12. Next as regards the dry assessment Mr. Puckle proposes to reduce the rates originally recommended by him in the same manner as he has reduced the wet rates, the result being a reduction of assessment amounting to Rupees 1,39,313; the decrease resulting from the adoption of Mr. Puckle's original dry rates being Rupees 80,882. On reference to the table annexed to paragraph 15, it will be seen that only 5 per cent of the entire dry area will be assessed at a higher rate than Rupees 1-12-0, that 19 per cent will be charged Rupees 1-12-0, or Rupees 1-8-0, and that 37 per cent will come under the 6 Annas rate, the average rate for the whole being An-

nas 14-6 on cultivation, and Annas 10-8 on waste. This is a very low average, and considering that the adoption of the rates first proposed will give immediate and material relief to the Ryots to the extent of 15 per cent; that those rates have been approved by the Board (see paragraph 60 of their Proceedings dated 5th April last, No. 2,234), and that they average less than Rupees 1-1-0 per acre on the cultivation, I am inclined to recommend them in preference to those proposed by Mr. Puckle. I am not unmindful of the opinion expressed by the Board in paragraph 15 of their Proceedings of the 1st November 1861, No. 5,989, that more than 25 per cent of the gross produce should not be taken in ordinary dry lands. In five out of the nine Tarams, the rates recommended are considerably lower than 25 per cent of the gross produce; in one the rate is equal to that proportion; and in three only it is slightly higher. The area coming under these three Tarams is not ordinary land, but of superior quality, and moreover does not aggregate more than 4 per cent of the whole.

13. The dry and wet rates thus modified will stand as follows:—

Taram.	Irrigated.					Dry.		
	1st Group.	2nd Group.	3rd Group.	4th Group.	5th Group.	1st Group.	2nd Group.	3rd Group.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
1.....	8 8	7 8	6 0	5 8	5 0	3 8	3 4	3 0
2.....	7 8	6 8	5 0	4 8	4 0	3 0	2 12	2 8
3.....	6 8	5 8	4 0	3 12	3 8	2 8	2 4	2 0
4.....	5 8	4 8	3 12	3 8	3 0	2 0	1 12	1 8
5.....	4 8	4 0	3 4	3 0	2 8	1 8	1 4	1 0
6.....	3 12	3 4	2 12	2 8	2 4	1 0	0 14	0 12
7.....	3 4	2 12	2 4	2 4	2 0	0 12	0 10	0 8
8.....	2 12	2 4	2 0	2 0	2 0	0 8	0 6	0 6
9.....	... ...	... ..	... ...	... ...	... ...	0 6	0 6	0 6

14. The following table compares the rates now proposed for Trichinopoly with those sanctioned for South Arcot, but as before mentioned, there is no land in the former District coming under the first wet taram, and therefore Rupees 7-8 is virtually the maximum rate. It should also be distinctly borne in mind that the Trichinopoly rates include the Road Fund and all extra cesses whatsoever.

Taram.	Irrigated.				Dry.			
	Trichinopoly.		South Arcot.		Trichinopoly.		South Arcot.	
	RS	A.	RS.	A.	RS.	A.	RS.	A.
1.....	8	8	8	11	3	8	3	9
2.....	7	8	7	10	3	0	3	1
3.....	6	8	6	10	2	8	2	9
4.....	5	8	5	10	2	0	2	1
5.....	4	8	4	10	1	8	1	13
6.....	3	12	4	1	1	0	1	8
7.....	3	4	3	9	0	12	1	4
8.....	2	12	3	1	0	8	1	0
9.....	...	...	2	9	0	6	0	12
10.....	...	...	...	...	...	...	0	8

15. The effect of applying the rates proposed by Mr. Puckle to the several classes and sorts of soils in the seven taluks is exhibited in detail in Statement No. 8, but as the area coming

each money rate is not given, I have prepared the accompanying Statement A containing that information. The annexed abstract is taken from it:—

	Irrigated.			Money rates.	Dry.		
	Area.	Assessment.	Per centage.		Area.	Assessment.	Per centage.
A.	Acres.	RS.		RS. A.	Acres.	RS.	
8	1	7	0	3 4	2,936	9,541	1
0	1,279	8,953	1	3 0	1,775	5,325	...
8	4,540	29,510	4	2 12	3,638	10,004	1
0	3,033	18,198	2	2 8	3,639	9,097	1
8	24,185	1,33,919	19	2 4	7,716	17,362	2
0	2,887	14,435	2	2 0	381	762	...
8	21,289	95,797	16	1 12	44,400	77,700	10
0	16,052	64,209	12	1 8	37,537	56,306	9
2	12,181	45,680	9	1 4	13,242	16,552	3
8	9,140	31,990	7	1 0	14,392	14,392	3
4	6,406	20,820	5	0 14	79,465	69,532	19
0	3,899	11,697	3	0 12	12,110	9,083	3
2	8,818	24,251	7	0 10	40,463	25,287	10
8	8,428	21,072	7	0 8	5,844	2,921	1
4	5,732	12,894	4	0 6	1,54,729	58,024	37
0	2,923	5,846	2	... ...	...	...	...
	1,30,793	5,38,378	100	... ...	4,22,267	3,81,888	100

Statement B in a similar manner shows the area coming under each money rate after modifications recommended above have been made, and an abstract of it is annexed:—

Irrigated.			Money rates.	Dry.		
Extent.	Assessment.	Per centage.		Extent.	Assessment.	Per centage.
Acres.	RS.		RS. A.	Acres.	RS.	
...	...	...	3 8	2,936	10,276	1
1,280	9,600	1	3 4	1,775	5,769	0
7,426	48,269	6	3 0	3,638	10,914	1
147	882	...	2 12	3,639	10,007	1
25,814	1,42,142	19	2 8	7,716	19,290	2
1,228	6,140	1	2 4	381	857	0
21,722	97,749	17	2 0	44,400	88,800	10
15,619	62,476	12	1 12	37,537	65,690	9
12,518	46,942	10	1 8	13,242	19,863	3
8,805	30,810	7	1 4	14,392	17,990	3
6,715	21,824	5	1 0	79,465	79,465	19
3,590	10,770	3	0 14	12,110	10,596	3
8,845	24,324	7	0 12	40,463	30,347	10
8,401	21,003	6	0 10	5,844	3,651	1
5,732	12,897	4	0 8	70,243	35,121	17
2,923	5,846	2	0 6	84,486	31,682	20
1,30,793	5,41,674	100		4,22,267	4,40,321	100

The financial results of the Settlement according to Mr. Puckle's rates are exhibited in the Statement appended to paragraph 29 of his Report, of which Statement the following is an abstract. To show the effect of applying the modified rates now recommended, additional columns have been inserted in the abstract.

Taluks.	Dry or Wet.	As per Jamabundy of Fasli 1271. Cultivated area.	Single crop assessment.	Average assessment per acre.	As per new Settlement according to Mr. Puckle's rates. Cultivated area.	Assessment.
1	2	3	4	5	6	7
		Acres.	Rupees.	Rs. A. P.	Acres.	Rupees.
Konad...	Dry	23,835	23,085	0 15 6	29,419	18,288
	Wet	32,815	1,87,184	5 11 2	36,175	1,47,198
	Total	56,680	2,10,269	.....	65,594	1,65,486
Lalgudy ..	Dry	36,874	71,939	1 15 3	43,708	53,474
	Wet	32,891	1,89,807	5 3 1	39,193	1,70,977
	Total	69,765	2,61,746	.....	82,901	2,24,451
Vettikutty..	Dry	69,778	43,653	0 10 0	70,689	34,503
	Wet	12,376	86,723	7 0 1	14,816	60,887
	Total	82,154	1,30,376	.....	85,505	95,390
Manapara...	Dry	42,763	56,856	1 5 3	52,398	38,933
	Wet	3,073	9,589	3 1 11	2,974	8,049
	Total	45,836	66,445	.....	55,372	46,982
Musiry...	Dry	38,222	50,762	1 5 3	45,496	35,956
	Wet	12,165	75,753	6 3 8	18,245	77,081
	Total	50,387	1,26,515	.....	63,741	1,13,047
Tariur...	Dry	82,574	1,31,533	1 12 3	1,05,916	1,08,178
	Wet	8,688	42,784	4 14 10	13,634	50,888
	Total	91,262	1,77,317	.....	1,19,550	1,59,066
Volcondapuram.....	Dry	66,019	1,40,375	2 2 0	74,641	92,548
	Wet	4,762	23,774	4 15 10	5,756	23,297
	Total	70,781	1,64,149	.....	80,397	1,15,845
Total..	Dry	3,60 065	5,21,203	1 7 2	4,22,267	3,81,890
	Wet	1,06,800	6,15,614	5 12 3	1,30,793	5,38,377
	Total..	4,66 865	11,36,817	.....	5,53,060	9,20,267

Comparison. Average assessment per acre.	Difference between columns 3 and 6.	Per centage.	Difference between columns 4 and 7.	Per centage.	As per new Settlement according to the modified rates. Assessment.	Average assessment per acre.	Difference between columns 4 and 13.	Per centage.	Difference between columns 7 and 13	Per centage.
8	9	10	11	12	13	14	15	16	17	18
Rs. A. P.	Acres.	Ac.	Rs.	Rs.	Rupees.	Rs. A. P.	Rupees.	Rs.	Rupees.	Rs.
0 9 11	+ 5,584	24	— 4,797	21	20,617	0 11 3	— 2,468	11	+ 2.329	12
4 1 1	+ 3,330	10	— 39,986	21	1,48,693	4 1 9	— 38,491	21	+ 1,495	1
.....	+ 8,914	...	— 44,783	...	1,69,310	...	— 40,959	...	+ 3,824	...
1 3 7	+ 6,834	19	— 18,465	26	61,394	1 6 6	— 10,545	15	+ 7,920	15
4 5 9	+ 6,302	19	— 18,830	10	1,70,977	4 5 9	— 18,830	10	.....	...
.....	+ 13,136	...	— 37,295	...	2,32,371	...	— 29,375	...	+ 7,920	...
0 7 10	+ 911	1	— 9,150	21	37,085	0 8 5	— 6,568	15	+ 2,582	7
4 1 9	+ 2,440	20	— 25,836	30	62,689	1 3 8	— 24,034	28	+ 1,802	3
.....	+ 3,351	...	— 34,986	...	99,774	...	— 30,602	...	+ 4,384	...
0 11 11	+ 9,635	23	— 17,923	32	45,636	0 13 11	— 11,220	19	+ 6,703	17
2 11 4	— 99	3	— 1,510	16	8,049	2 11 4	— 1,540	16	.....	...
.....	+ 9,536	...	— 19,463	...	53,685	...	— 12,760	...	+ 6,703	...
0 12 8	+ 7,274	19	— 14,796	29	42,104	0 14 10	— 8,658	17	+ 6,138	17
4 3 7	+ 6,080	50	+ 1,328	2	77,081	4 3 7	— 1,328	2	.....	...
.....	+ 13,354	...	— 13,468	...	1,19,185	...	— 7,330	...	+ 6,138	...
1 0 4	+ 23,312	28	— 26,355	20	1,25,325	1 2 11	— 9,208	7	+ 17,147	16
3 11 9	+ 4,946	57	+ 8,104	19	50,888	3 11 9	+ 8,104	19	.....	...
.....	+ 28,288	...	— 18,251	...	1,76,213	...	— 1,104	...	+ 17,147	...
1 3 10	+ 8,622	13	— 47,827	34	1,08,160	1 7 2	— 32,215	23	+ 15,612	17
4 0 9	+ 994	21	— 477	2	23,297	4 0 9	— 477	2	.....	...
.....	+ 9,616	...	— 48,304	...	1,31,457	...	— 32,692	...	+ 15,612	...
0 14 6	+ 62,202	18	— 1,39,313	27	4,40,321	1 0 8	— 80,882	15	+ 58,431	15
4 1 10	+ 23,993	22	— 77,237	13	5,41,674	4 2 3	— 73,940	12	+ 3,297	1
... ...	+ 86,195	19	— 2,16,550	19	9,81,995	...	... 1,54,822	14	+ 61,728	7

18. The aggregate wet assessment in the seven Taluks is Rupees 5,38,377, and Rupees 5,41,674 according to Mr. Puckle's rates, and according to those rates modified respectively, showing a decrease when compared with the Jamabandy Beriz of Fasli 1271, of 13 and 12 per cent respectively. The decrease varies in the several Taluks from 2 to 30 per cent, the greatest being in Vetti Kutti, and the smallest in Volecondapuram.

19. The total dry assessment according to Mr Puckle's rates amounts to Rupees 3,81,890, or according to those rates modified, Rupees 4,40,321, in the one case 27, and in the other 15 per cent below the Jamabandy Beriz of Fasli 1271.

20. The total assessment dry and wet (first crop) is Rupees 9,20,267, or Rupees 9,81,995, according as Mr. Puckle's or the modified rates are adopted, the decrease below the Beriz of Fasli 1271 being Rupees 2,16,550, and Rupees 1,54,822 respectively, in the one case 19, and in the other 14 per cent.

21. Paragraphs 33 to 54 of Mr. Puckle's report explain the mode in which the Settlement Registers have been prepared, agreeably to previous instructions, and require no remark.

22. The extent of land under second crop cultivation, and the assessment thereon are given in the Statement appended to paragraph 67. The assessment has been calculated as directed by the Board at one-third of the first crop assessment, for the Delta, and at one-fourth for the Upland Taluks, and amount to Rupees 32,916, to be levied on 21,563 Acres. In Fasli 1271, 26,245 Acres were cultivated with second crop, and paid an assessment of Rupees 1,01,687 irrespective of the amount levied on garden lands now classed as first class Punjah, viz., Rupees 45,005. The decrease under this head is therefore Rupees 1,13,776, which however will be reduced by the amount to be charged on the double crop land transferred from the head of Nunjah, alluded to in paragraph 69 of Mr. Puckle's report. This decrease is very large, but Mr. Puckle in paragraphs 70 and 71 fully explains its necessity. The rate charged is in accordance with the views of the Board as expressed in paragraph 39 of their Proceedings of the 5th April 1862. It will be satisfactory to the Board to learn from paragraph 61 of Mr. Puckle's present report, that the objections formerly entertained by the Ryots to a consolidated double crop assessment, have altogether vanished owing to the liberal arrangements now proposed, and that the anticipations expressed by the Board at the close of paragraph 7 of their Proceedings of the 18th July last, No. 4,663, are likely to be realized.

23. In paragraph 62, the mode in which the lands to be charged with the consolidated double crop assessment, have been selected is explained. There can be no objection to the course adopted, provided Fusljasti is hereafter levied on occasional second crop cultivation, but otherwise the pacottah irrigated lands, and those forming portions only of survey blocks will be unduly favored. The holders of the latter may hereafter cultivate with a second crop, not only portions, but the whole of the survey blocks, yet unless Fusljasti is retained, they will be exempt from any additional charge. On this point, there appears to be some little misapprehension. In stating in my letter of the 27th August last, No. 1,140, on the subject of the form of Puttah to be hereafter adopted, my opinion, that it would be necessary to retain the head of Fusljasti as it would still be levied in the case of a second crop being occasionally grown on one crop land, I overlooked the opinion of the Board so strongly expressed in paragraph 8 of their Proceedings of the 18th July last, No. 4,663, that no land which cannot safely bear a consolidated double crop rate from its advantages of position and means of irrigation of a permanent character, should under any circumstances be charged for a second crop. Both Mr. McDonell and Mr. Puckle evidently considered this equivalent to declaring that there should be no future charge for occasional second crop cultivation, but the Board in paragraph 3 of their Proceedings of the 13th September 1862, No. 6,107, agree that the item of Fusljasti must be retained. It appears probable that in the passage above quoted from their Proceedings of the 18th July, the Board meant that no land which cannot safely bear a double crop rate from its advantages, &c., should under any circumstances be charged with a *consolidated double* crop rate.

24. I am quite alive to the evils which arise from the vexatious interference alluded to by Mr. Puckle in paragraph 65, but I cannot recommend that they should be got rid of in the way he proposes, viz., by arbitrarily assessing as permanent double crop, all lands which may have produced a second crop last year. Such a course would be unjust, and might lead to the relinquishment of land which cannot always produce a second crop, though it may have done so in one particular year. The alternative, as it appears to me, is between retaining the item of Fusl jasti with its attendant evils of inspection and interference, and sacrificing altogether the revenue to be derived from occasional second crop. It will be for the Board and Government to decide which course to adopt.

25. The amount of Fusljasti likely to be realized hereafter in the event of that item being retained, is estimated by Mr. Puckle in paragraph 66 at Rupees 17,000; or half of the charge on the area now assessed as permanent double crop land. In column 3 of the Statement subjoined to paragraph 67, the area on which second crop assessment was collected in Fasli 1271, is given as 26,245 Acres according to the Kurnums' accounts. If the 18½ per cent increase by survey is added, the total area subject to second crop assessment will be 31,101 Acres. Of this 21,563 Acres are proposed to be assessed as permanent double crop, 9,538 Acres will therefore remain liable to Fasljasti, which at the average rate of Rupees 1½ per Acre, will amount to about 14,000 Rupees if the whole area is charged for, but in practice the annual revenue to be derived from the source will be very much less.

26. That the advantages mentioned by Mr. Puckle in paragraph 76 have been gained by the Survey and Settlement of the District, and that they are well worth the sums which have been laid out on those operations, there can, I think, be no doubt. In paragraph 84 however, he rather under-estimates the total reductions arising from his proposals, omitting to mention the second crop assessment hitherto charged on garden land, a portion of which only will be retained; the 7,000 Rupees hitherto levied on grazing lands, and the Cutla Shelavu fees amounting to Rupees 62,500. Supposing Rupees 10,000 to be realized by the extra assessment to be charged on the double crop garden land transferred to the head of Nunjah, the total decrease will be as follows, viz.:—

	Rs.
Reduction on single crop inclusive of grazing tax...	2,16,550
Do. on second crop supposing no Fusljasti to be hereafter levied on occasional second crop cultivation...	68,716
Portion of second crop assessment on garden lands now brought under the head of Punjah, omitted by Mr. Puckle...	45,005
Total... ...	3,30,271

Should, however, the modifications which I have recommended be made in Mr. Puckle's proposals, the decrease will be as follows:—

	Rs.
Reduction on single crop inclusive of grazing tax...	1,54,822
Do. on second crop supposing no Fusljasti to be hereafter levied on occasional second crop cultivation...	68,716
Portion of second crop assessment on garden lands now brought under the head of Punjah, omitted by Mr. Puckle...	45,005
Total... ...	2,68,543

27. Towards making up this loss of revenue there are available assets consisting of 3,09,207 Acres of cultivable waste, assessed at Rupees 2,18,602; and some 20,000 or 30,000 Rupees may be expected from land now classed as Peramboke, which will probably be brought under cultivation; and as some of the land now dry, may hereafter be converted into wet, it is hoped that there will be hardly any permanent decrease of revenue.

28. I do not exactly understand how the annual Jamabandy can be altogether dispensed with for the future, or even if it is, how a saving of 2,000 Rupees will be thereby effected. As the Nat Kurnums are paid out of the Cutla Shelavu fees, their discharge also will not result in a saving.

29. The application of Mr. Puckle's proposed rates to the two remaining Taluks is expected to effect a reduction of about 60,000 Rupees, or somewhat less under the modifications which I have recommended, but the whole of this decrease and more also is likely to be made up at no distant period by increase of cultivation. I beg to support the request made by Mr. Puckle in paragraph 91 that when the rates for the other Taluks have been determined on, he may be permitted to introduce them in Woodiarpolliem and Arcalore also, as soon as the registry is finished.

30. As considerable delay has already unavoidably taken place in completing the Settlement operations in the Trichinopoly District, it is very desirable and especially for the reasons given by Mr. Puckle in the concluding paragraphs of his Report, that final orders should be passed at as early a date as possible. The Board will observe that to allow of the new Settlement being introduced within the Fasli, it is estimated that the Jamabandy must be commenced by the 1st February 1863. The terms "Jamabandy" and "introduction of the Settlement," must not however be misunderstood. The new Settlement though introduced, that is, explained to the Ryots in this Fasli, cannot be brought into play till the commencement of Fasli 1273, since the Kists for the current Fasli are already in course of collection according to the old rates of assessment, and it will not be practicable to adjust the new rates to the present year's cultivation. Those Ryots whose assessment will be reduced under the new arrangement would not object to such a course, but those whose assessment will be increased cannot be compelled to pay the additional amount this year. Mr. Puckle is moreover premature in proposing to distribute Puttahs now. Those documents should show the lands which the Ryots will hold in Fasli 1273 with the assessment upon them, but they cannot be prepared yet, as under Government Order 23rd January 1861, No. 161, the Ryots have the option of relinquishing the whole or any portion of their respective holdings up to the 15th August 1863. The particulars of the Settlement should be explained to the Ryots within the Fasli, and printed forms showing the area, and assessment at the new rates, of the several fields forming their respective present holdings should be distributed among them. These forms will be for their information only, and the amount of assessment entered therein will form the demand for 1273, in the event of their giving no notice of relinquishment within the prescribed date, but not otherwise. The Settlement itself will come into force from the 1st July 1863, and the actual Puttahs will be distributed at the following Jamabandy. In the meantime the ordinary Jamabandy for Fasli 1272 will be conducted by the Collector in the usual manner.

31. It seems desirable also that with the view of avoiding unnecessary delay and trouble at the time of the introduction of the Settlement, the Deputy Director should be authorized to notify, that while he is prepared to receive and consider all reasonable complaints which the Ryots may have to make with reference to the assessment of their holdings, he will not listen to objections made to the general principles of the Settlement; the classification of the lands; the accuracy of the Survey; the abolition of the privilege hitherto enjoyed by particular castes of holding land at reduced rates of assessment, or to other points of general application which have been finally decided by competent authority.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the cultivated area and assessment under each money rate in seven Taluks of the Trichinopoly District according to the Deputy Director's modified rates.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the cultivated area and assessment under each money rate in seven Taluks of the Trichinopoly District according to the Deputy Director's original dry rates and the Director's modified wet rates.

ENCLOSURE No. 3.

ABSTRACT.—Mr. Puckle's Report on the Financial results of the new Settlement of Trichinopoly dated 28th November 1862.

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1. Ordered that the above papers exhibiting the result of the application of the tentative rates for the Trichinopoly Land assessment to the corrected Survey areas in seven out of the nine old Taluks of the Trichinopoly District, and of the amended rates now proposed for adoption be submitted to Government, with reference to the correspondence noted in the margin.

Board's Procs. dated 1st November 1861, No. 5,989.
Govt. Order " 2nd December " " 2,247, R.D.
Board's Procs. " 5th April 1862, " 2,234.
" " 18th July " " 4,663.
Govt. Order " 8th August " " 1,692, "

2. The circumstances of the District which may be briefly premised are,

An inland position;

A shallow and comparatively poor soil;

Indifferent irrigation even as regards the Cavery irrigated lands;

A limited and very fluctuating market; and

A barbarous revenue system under which the taxation is based on the crop, and not on the land, and varies with every change of cultivation and with the caste and even residence of the Ryot.

3. The District in past years suffered much from inundations, drought, pestilence, and murrain, and was further depressed by excessive taxation on the land, to which partial relief was afforded at various times and last in 1855-56.

4. It is essentially a Poonjah District, nine-tenths of its lands being under Dry grain cultivation, and 52 per cent of the culturable area consisting of the poorest clay and gravelly soils of the Carnatic.

5. The channels from the Cavery Upper Anikut are at so high a level that only when the river is in tolerable flood does the water run down them, and much labor and expense is incurred by the Ryots in forming "Corumboos" or mud dams to divert the stream into the channel. The Nunjah cultivation is very generally dependent on Pacottah and well irrigation.

6. The population are industrious but poor. Emigration has thinned the number of agricultural laborers.

7. In a word the District is one that eminently needs relief, although its present state is improved and improving. Under a moderate though fair settlement of the Land tax, the Board are sanguine that it will rapidly progress.

8. The detailed processes on which the present proposals are based, are before Government and have been already fully discussed by the Board. The only point in them on which the Board would now lay stress is, that inasmuch as Mr. Puckle's Estimates of produce were in great measure influenced by certain village accounts which he deemed peculiarly trustworthy, it must be borne in mind that the areas used in these accounts have been found by survey to be greatly in excess of the true contents of the fields concerned, and that consequently when those Estimates are applied to the correct areas they are calculated to produce an exaggerated idea of the fertility of the land. The increase found by survey is 18½ per cent in the occupied area.

See paragraph 79 of Mr. Puckle's first report dated 23rd October 1860, in Mr. Newill's report dated 20th April 1861.
(In Cons. 23rd April 1861, No. 2,842)

9. It will be in the recollection of Government that a tentative application of the originally proposed rates to the corrected areas for a portion of the District showed that their adoption would result in a very considerable *addition* to the burden of taxation under which this District has so long labored and from which it was the object of the revision of the assessment to relieve it, a result which fully justified the unfavorable opinion of the rates which the Board had expressed.

See paragraphs 63 *et seq.* Board's Proceedings dated 5th April 1862.

NOTE.—The reduction on the original rates approximates the 10 per cent allowance which the Board deemed necessary to allow for uncultivable portions of fields, modified to avoid fractions. The total reduction in the assessment for one crop on the occupied area is estimated at 19 per cent, nearly corresponding with the gain by survey.

See paragraphs 10 and 11 Court of Director's Despatch dated 17th September 1856.

10. The revision that has now been made of the rates, with the indispensable test and check of the corrected survey areas has, the Board are glad to believe, resulted in proposals which may be safely adopted with advantage to all concerned, as calculated to attain the great end had in view in this imperial task, viz., that the assessment shall be fixed, and so moderate as to render remissions unnecessary except in years of great and extraordinary drought.

11. The Board have had the advantage of conference with the Director and Deputy Director of the Settlement Department, and with the Collector of the District, and have the assurance that the following proposals meet with their full and entire approval, and will be acceptable to the people, and ultimately, there is every reason to believe, advantageous to the interests of the State.

12. The proposed rates are shown below :—

Irrigated per Acre, for a single crop.

Tarum or class of land.	First group of villages.		Second group of villages.		Third group of villages.		Fourth group of villages.		Fifth group of villages.	
	RS.	A.	RS.	A.	RS.	A	RS.	A.	RS.	A.
1	8	0	7	8	6	0	5	8	5	0
2	7	0	6	8	5	0	4	8	4	0
3	6	0	5	8	4	0	3	12	3	8
4	5	0	4	8	3	12	3	8	3	0
5	4	8	4	0	3	4	3	0	2	8
6	3	8	3	4	2	12	2	8	2	4
7	3	0	2	12	2	4	2	4	2	0
8	2	8	2	4	2	0	2	0	2	0

For lands classed as "Permanent double crop," a consolidated assessment one-third higher than the above rates in the "Nirarambam" or river irrigated lands, and one-fourth higher than the above in the "Kadarambam" or upland Taluks.

For lands classed as "Doubtful of two crops" a consolidated assessment formed by the addition of half Rupee to the above rates.

The fluctuating "Fusl jasti" or charge for an occasional second crop to be abolished totally, and with it, all the vast opportunities the system affords for bribery, corruption, oppression, and fraud, and the excessive labor it entails for most meagre results.

Unirrigated per Acre.

Tarum or Class of land.	First group of villages.		Second group of villages.		Third group of villages.	
	RS.	A.	RS.	A.	RS.	A.
1 ...	3	4	3	0	2	12
2	2	12	2	8	2	4
3 ...	2	4	2	0	1	12
4	1	12	1	8	1	4
5 ...	1	4	1	0	0	14
6	0	14	0	12	0	10
7 ...	0	10	0	8	0	6
8	0	6	0	6	0	6
9	0	6	0	6	0	6

13. The following tables exhibit the distribution of these single crop rates on the cultivated area of last year 1861-62 Fasli 1271 in seven Taluks corrected by survey and classed for revision of assessment.

Tarums.	Irrigated.		Unirrigated.		Total.	
	Area. Acres.	Assesst. Rups.	Area. Acres.	Assesst. Rups.	Area. Acres.	Assesst. Rups.
1	1,924	10,623	5,298	16,480	7,222	27,103
2 ...	9,583	55,677	6,833	17,809	16,416	73,486
3	49,882	2,33.645	12,048	24,966	61,930	2,58,611
4 ...	30,327	1,27,755	81,018	1,30,810	1,11,345	2,58,565
5	15,906	50,302	27,726	29,834	43,63.	80,136
6 ...	14,570	40,144	1,13,425	91,454	1,27,995	1,31,598
7	7,710	18,603	22,369	12,953	30,079	31,556
8	891	1,844	1,24,400	46,651	1,25,291	48,495
9	0	0	29,150	10,931	29,150	10,931
Total...	130,793	5,38,593	422,267	3,81,888	553,060	9,20,481

NOTE.—The alteration in the 5th Tarum of Nunjah in the first group, resulting in an addition of Rupees 216 to the assessment, makes these figures differ by that amount from those at paragraph 37 of Mr. Puckle's letter dated 28th November 1862. The area affected is 433 acres.

No.	Irrigated. Money rates.		Extent.	Assessment.	No.	Unirrigated. Money rates.		Extent.	Assessment
	RS.	A.	Acres.	RS.		RS.	A.	Acres.	RS.
1	8	0	...	...	1	3	4	2,936	9,541
2	7	8	1	7	2	3	0	1,775	5,325
3	7	0	1,279	8,953	3	2	2	3,638	10,004
4	6	8	4,540	29,510	4	2	8	3,639	9,097
5	6	0	3,033	18,198	5	2	4	7,716	17,362
6	5	8	24,185	1,33,018	6	2	0	381	762
7	5	0	2,887	14,435	7	1	12	44,400	77,700
8	4	8	21,722	97,747	8	1	8	37,537	56,306
9	4	0	15,619	62,475	9	1	4	13,242	16,552
10	3	12	12,181	45,680	10	1	0	14,392	14,392
11	3	8	9,140	31,990	11	0	14	79,465	69,532
12	3	4	6,406	20,820	12	0	12	12,110	9,083
13	3	0	3,899	11,697	13	0	10	40,463	25,289
14	2	12	8,818	24,251	14	0	8	5,844	2,921
15	2	8	8,428	21,072	15	0	6	1,54,729	58,024
16	2	4	5,732	12,894					
17	2	0	2,923	5,846					
Total...			1,30,793	5,38,593	Total...			4,22,267	3,81,890
					Grand Total.			5,53,060	9,20,483

14. The above rates are identical with those proposed by Mr. Puckle, with the exception of the 5th Nunjah Tarum in the first group of villages, to which 8 Annas per Acre have been added to get rid of the anomaly pointed out by Mr. Master, of rating this class of land at the same amount in the first and second groups. To this addition Mr. Puckle does not object, and the rest of his Nunjah rates are now approved by Mr. Master, whose objections to the rates for the first group were based on an assumed similarity between Trichinopoly and the adjoining District of South Arcot in quality of soil and circumstances of position, which does not really exist, Trichinopoly being really in an inferior position in both respects.

15. To Mr. Puckle's Punjah rates Mr. Master in his letter above recorded proposed a considerable addition, but on discussion with Mr. Puckle and the Collector and with the Board, he has seen reason to withdraw his objections ; for a careful analysis shows that his proposed rates would really result in an *addition* to the tax on Punjah proper, as compared with the settlement

of Fasli 1271, which it is needless to remark that neither he nor the Board contemplate or consider the District able to bear.

16. A comparison of the results of applying the rates now proposed for a single crop to the correct cultivated area in the seven old Taluks under report, with the Settlement of Fasli 1271 less Fasl jasti, gives a reduction in taxation of Rupees 2,16,334, in the proportions of about three-fourths* of a lac for Nunjah and 1½ lac† for Punjah.

* Rupees... 77,021.
† Do. 1,39,313.

17. In the case of the Nunjah assessment the reduction is partly owing to an actual lowering of the assessment on lands burdened with excessive taxation for "Vanpir" or garden cultivation, although from the existing barbarous system of varying the assessment with reference to the crop or to the caste of the Ryot, it is impracticable to show this in detail.

It is also partly due to the re-classification as Punjah (which they really are) of lands hitherto entered as "Nunjah" under the designations of "Manavari," "Nunjah Tarum Punjah," "Panavarasi," &c., and paying enhanced rates for a water supply which they never actually received.

18. The reduction in the case of the Punjah lands is made up as follows :—

	Rs.
Abolition of second and third crop assessment on Punjah Totacul or Garden land not irrigated from any Government source of supply... ...	45,000
General reduction of assessment on Punjah Totacul to a maximum of Rupees 3-4-0 per Acre (area 12,529 Acres.)...	44,313
Reduction of assessment on Punjah proper.	50,000
	1,39,313

These Punjah rates appear to the Board to be fully as high as the lands from their quality and position can bear.

19. The fourth Tarum of Punjah in this District is what would be generally considered ordinarily good dry land. The rate for it ranges from Rupees 1-12 0 per Acre in the first group to Rupees 1-4-0 in the third group.

Tarum.	Area. Acres.	Assessment. Rups.
1....	5,298	16,480
2.....	6,833	17,809
3.....	12,048	24,966
4.....	81,018	1,30,810
	1,05,197	1,90,065

* Average per acre Rupees 1-12-10

20. The average per Acre of the actual assessment as proposed on the correct survey area of that portion of the cultivation of Fasli 1271 in these seven Taluks which is included in the first four Tarums of Punjah, is Rupees 1-13-0 nearly per Acre, which as compared with lands probably of similar character elsewhere, is by no means a low assessment.

21. The lower classes of Punjah in Trichinopoly are very inferior soils, but they include more than three-fourths of the whole Punjah cultivation in these Taluks. On careful consideration of the whole, the Board have no hesitation in recommending the proposed rates for adoption, as being fair both to the Ryots and to Government. As already stated Messrs. Master and Puckle, and the Collector of the District fully concur with them in this recommendation.

22. In regard to the charge for a second crop on irrigated land, the Board advocate strongly the adoption of the *consolidated* assessment proposed, in lieu of a fluctuating charge with all its attendant evils and the abuses to which it gives rise, in obtaining by a most expensive process, financial results of comparatively trifling importance. The retention of the *temporary* Fasl jasti necessitates an annual examination of lands sown and much inquisitorial interference, which at all times are evils to be deprecated, even if under the present system they cannot be altogether avoided. It is the desire of the Board to reduce to the *minimum* this interference which is the source of bribery, corruption, and oppression, and under the revised assessment there will be no necessity for any inspection of cultivation for the first crop. If the recommendation now made for abolishing the *temporarily* Fasl jasty be adopted, the necessity will altogether cease. The consolidated system has long been in most successful operation in the Dindigul portion of the adjoining District

32. In explanation of the misconception as to the Board's views on this subject which appears to have arisen, it may here be stated that when retaining the item of "Fasl jasti" in the form of Puttah proposed by them for adoption and approved by Government, they had in view the extension of its use to Districts in which the revised settlement has not yet been and possibly may not be introduced, while the occasion was not suitable for discussing the general question of temporary Fasl jasti, and the Board were not themselves competent to decide finally on the change of system.

33. It only remains to summarise the financial result of the proposed settlement and the future prospects under it, and in doing so, it may properly be premised that the survey has brought to light 86,195 Acres of cultivation which hitherto have escaped taxation, and which doubtless have materially contributed to aid the District in supporting the excessive taxation under which it has hitherto labored.

34. The total proposed reduction in the Land Revenue demand on the cultivated area in these seven Taluks as it existed in Fasli 1271 is Rupees 3,25,496.

	Rs.
First crop.. ..	2,16,334
Second do.	1,09,162
	3,25,496

On the remaining two Taluks of which the registry was incomplete when the Deputy Director's report was drawn up, it is estimated at Rupees 60,000.

Thus the total remission of taxation on the cultivated or occupied area of Fasli 1271 will be Rupees 3,85,496.

	Rs.
Fasli 1265.. ..	47,642
„ 1266.. ..	2,15,331
„ 1267.. ...	2,88,636
„ 1268.. ..	3,44,097
„ 1269... ...	2,25,332
„ 1270... ...	1,77,927
„ 1271... ...	74,732
	7)13,74,197
Average..	1,96,314

35. The Board note in the margin the casual remissions of all kinds which it has been found necessary to give in this District in the last seven years *in addition* to the temporary relief sanctioned by Government in Fasli 1265 to continue until the introduction of the general revision of the Land assessment.

It will be seen that the average amount falls little short of two lacs of Rupees which may be assumed as the measure of the unrealizable portion of the existing demand.

36. The difference between this average and the remission of taxation shown above as resulting from the application of the rates now proposed to the occupied area in Fasli 1271, will indicate the actual remission that will result in excess of what under the present most imperfect and oppressive system of revenue is found to be indispensably necessary to allow of the revenue being realized.

37. This difference amounts to Rupees 1,89,182, and this sum will be the present price of the introduction of a moderate assessment on approved principles, which it may reasonably be expected will enable the people to bear all ordinary fluctuation of seasons and markets, and to hold their lands whether cultivated or fallow or in grass without needing to apply for remission of the Government demand.

38. The available sources of future increased revenue are as follows :—

	Acres.		Rupees
Cultivable waste in seven old Taluks	5,09,207	assessed at	2,18,602
Do. in two remaining do.	1,30,000	estimated at	65,000
Cultivation in Peramboke			25,000

besides extensive tracts of jungle land which have never yet been surveyed.

39. The Estimate of the probable future revenue from the culturable waste in the two old Taluks which are still under survey and registry, is based on the very low rate of 8 Annas, but even at this rate the above assets represent possible future revenue amounting to Rupees 3,08,602 per annum.

40. Some portion of this will doubtless be realized at a very early date, as Mr. Puckle can even now report that some thousands of acres have been already taken up for cultivation in excess of the area with which comparisons have been instituted, and in anticipation of the early introduction of the revised Settlement of assessment.

of Madura, and is so popular with the Ryots, that they have repeatedly and urgently prayed for its extension throughout the District. The same is the case in the adjoining District of Salem.

See paragraph 30 of letter dated 20th April 1861.

23. To obtain a consolidated assessment for the Trichinopoly District, Mr. Newill proposed an addition of one-third to the single crop rates on double crop land under the Cavery irrigation.

24. The Board supported this proposal for the Cavery irrigated double crop lands, and proposed an addition of one-fourth of the single crop rate to form a consolidated assessment for two crop lands in the Kadarambam and under tanks. The Ryots have expressed themselves perfectly content with these rates.

25. Corrected by survey, the area charged with Fasl jasti in these seven Taluks in Fasli 1271 is found to have been 31,101 Acres, of which 21,563 Acres are classed by Mr. Puckle as "Permanent double crop" by a process which is detailed in paragraph 62 of his letter dated 28th November 1862, and which appears to the Board to meet the requirements of the case sufficiently well for practical purposes.

26. There would therefore remain 9,538 Acres liable under the existing system of "*temporary* Fasl jasti" to an occasional charge for second crops when raised, which at the average rate of Rupees 1-8-0 per Acre would produce about Rupees 14,000 in the event of the whole area being so cultivated in any one year, but which practically would never produce a revenue return approaching to this amount; for not only would the extent be certain to vary greatly, but also the average charge would be found too high, applying as it necessarily must do to lands comparatively unfavorably situated for irrigation, and dependant in great measure on severe manual labor for a casual supply.

27. In consideration of the trifling amount of revenue at stake and of the great evils inherent in the system of "*temporary* Fasl jasti," the Board would have advocated the entire relinquishment of the charge, rather than that recourse should be had to an expedient which they cannot too strongly denounce; but they are unwilling to risk the chance of introducing a cause for contention as to the right to use surplus water when such may be present, and they therefore propose as a reasonable compromise that an addition of Annas 8 per Acre shall be made to the single crop assessment to form a consolidated rate for all land classed by the Deputy Director as "Doubtful of two crops," and that all further charge for *occasional* second crops shall be absolutely excluded from the revenue system of the District. This measure the Board believe will greatly conduce to the outlay of private capital in the improvement of means of irrigation, and thereby to the stability of the Government revenue, for the Ryots will be able to sink wells in their Nunjah lands without the possibility of being charged extra for water as if it were brought from the Government source of irrigation.

28. Thus the whole area charged with Fasl jasti in Fasli 1271, except the Punjah Totakal, will bear a consolidated double crop charge, resulting from the addition to the single crop assessment of Rupees 32,916 in the case of "Permanent double crop," and Rupees 4,614 in the case of "Doubtful of two crop" lands, or a total addition of Rupees 37,530 the difference between which sum and Rupees 1,01,687, or Rupees 64,157 constitutes the relief proposed to be granted to the land classed as double crop, or doubtful of two crop.

29. The reduction results from the future charge being on the land at a fixed sum instead of varying with every description of crop grown, and also from the modification of the existing excessive assessment on 'Vanpir' cultivation which ranged as high as Rupees 28 per Acre.

30. A further reduction of Rupees 45,005 results from the abolition of Fasl jasti in Punjah garden land, a charge which is a curious relic of a past barbarous system. Thus the whole reduction on the existing Fasl jasti charge is Rupees 1,09,162.

31. The Board beg leave to recommend this proposal most strongly for the favorable consideration of Government. It is approved by Messrs. Master, Puckle and McDonell.

41. The amount of the Road fund included in the new assessment is stated to be Rupees 19,064 in these seven Taluks, the expenditure of which sum annually in addition to the existing Local Funds should effect a speedy reform in the District roads.

42. The abolition of the Cutala Shelavu will be a further benefit to the people.

43. The Board approve the course followed by Mr. Puckle in regard to the registration of the lands in the names of the standing Puttahdars without reference to the claims of mortgagees, &c. These if good should be preferred in the proper quarter and the transfer of the Puttah obtained in due form, when the change of proprietorship will be registered.

44 The Board deem it quite unnecessary for Mr. Puckle to submit a separate report on the remaining two Taluks of the District, and would merely require a final report on the introduction of the new rates throughout the District.

45. In conclusion, they request that the decision of Government may be communicated to them at as early a date as possible to allow of the new Settlement being introduced so as to take effect from the commencement of Fasli 1273, or 1st July next.

46. Mr. Brett the 2nd Member desires it may be stated that he is not a party to these Proceedings but has recorded his views in a separate minute.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.

„ Major F. J. B. Priestley, Superintendent of Revenue Survey.

„ M. J. Walhouse, Esq., Acting Collector of Trichinopoly.

Exd. J. Wright.

1863 Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 3rd March 1863.
Despatched.
Received.

No. 1,270.

Submitting papers from the Officiating Director of Revenue Settlement exhibiting the result of the proposed new Settlement based on survey areas for seven out of nine old Taluqs in the Trichinopoly District.

171 No. 1920 Rev. Dept.

Proceedings of the Madras Government.
Under date the 26th Octr. 1863.

Read the following paper on the Trichinopoly Assessment.

First Report of the Dr. Dr. of Revl. Settlt., R. K. Puckle Esqr.	(Here enter 23rd Octr. 1860.)
First Report of Dr. of Rev. Settlt. H. Newill Esqr.	— " — 20th April 1861.
Letter of Bd. of Rev. to A. R. McDonell, Esqr., Collr. of Trichy	— " — 4th June — " —
Reply of Collr. of Trichinopoly	— " — 7th August — " —
Progs. of the Bd. of Revenue	1st Novr. — " —
Letter from the Dr. of Rev. Settlt. to Bd. of Revenue.	— " — 29th Jany. 1862
Progs. of the Board of Revenue	— " — 5th April — " —
Letter from Offg. Dr. Rev. Settlt. to Bd. of Revenue.	— " — 20th June — " —
Progs. Bd. of Revenue	— " — 18th July 1862
Letter from Dr. Dr. Reve. Settlt. to Offg. Dr. Rev. Settlt.	[illegible]
Letter from Offg. Dr. Rev. Settlt. to Board of Revenue.	
Minute of A. A. Brett Esqr. 2nd Member Bd. of Rev.	
Minute of the Honble. C. Pelly 1st Member Bd. of Revenue	

Proc. of the Bd. of Revenue — Here enter 3rd March 18[illegible]

Letter from Bd. of Rev. to Secy. to Government } — " — 12th August 18[illegible]

Minutes (16 in number) recorded by the Honble the President and Members of Council and printed separately

Ordered that foregoing papers be forwarded to the Honorable the Secretary of State for consideration and Orders.