M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2087 ~~Press~~ original ~~Mis.~~

253-254

Dated 20-11-~~19~~1863.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th November 1863.

No. 253. Read the following Proceedings of the Board of Revenue, dated 28th October 1863, No. 6,882 :—

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq, Secretary to the Board of Revenue, dated Tenkasy, 25th September 1863, No. 374.

SIR,

With reference to the Proceedings of the Board of Revenue dated 19th June 1863, No. 3,627, requesting me to submit a Statement showing the whole of the items for which compensation is recommended in lieu of the Moturpha Tax abolished, I have the honor to forward two Statements, one showing the whole of the items referred to in my previous letters, for which compensation was recommended, and the other showing the names of the Choultries, and the nature of the accommodation provided in them, with further particulars regarding the maintenance allowances.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the whole of the religious and charitable Institutions for which compensation is recommended in lieu of the Moturpha Tax abolished in the District of Tinnevelly.

ENCLOSURE No. 2.

ABSTRACT.—Statement showing the Inâms paid for the maintenance of Chuttrums by a deduction from the Moturpha Beriz in the District of Tinnevelly.

1. Resolved that the letter above recorded with its enclosures be submitted for the consideration and orders of the Honorable the Governor in Council.

2. In the two enclosures of this letter Mr. Silver shows the nature and amount of certain allowances which were formerly paid to Pagodas and Chuttrums from the collections on account of Moturpha Tax, and for the loss of which Mr. Silver considers, as shown in correspondence quoted in the margin, and submitted to Government with these Proceedings, that compensation ought to be granted.

Proceedings 25th July	1862, No. 4,835.
Do. 15th August	„ „ 5,354.
Do. 18th December	„ „ 8,252.
Do. 17th February	1863, „ 999.
Do. 19th June	„ „ 3,627.

3. The allowances in question amount to Rupees 4,809-10-8, and are composed of the items shown in the margin. Mr. Silver is of opinion that as these allowances were paid by former Native Governments, and were continued by the British Government so long as the Moturpha Tax was collected, they ought to be paid hereafter from the General Revenues of the District.

	Rs.	A.	P.
Allowances to Pagodas	3,295	2	8
Do. to Mosques	1,169	12	0
Sundry allowances connected with such Institutions	126	7	11
Allowances to Chuttrums	133	7	3
Subsistence allowances	84	12	10
	4,809	10	8

4. The Board think it most probable that these allowances were charged to a special item of Revenue in order to restrict the charge to that item. They therefore doubt whether the Institutions referred to can fairly claim to have such payments continued after the tax from which they were made has been abolished. Indeed a portion of the allowance may almost be looked upon as a donation from the Moturpha payees themselves, as it was deducted from the Moturpha Revenue before it was brought to account.

5. With regard to the allowance of Rupees 133-7-3 to Chuttrums, and the allowance of Rupees 84-12-10 for subsistence, the Collector will be requested to submit further information, in the first case, as to the accommodation the Chuttrums afford, and the extent to which they are used by *boná fide* travellers; in the second, as to the number of persons receiving the subsistence allowance, the class to which these persons belong, their general circumstances, and whether they are dependant on the allowances as their sole means of subsistence.

Proceedings of the Madras Government, Revenue Department, 20th November 1863.

No. 254. ORDER THEREON, 20th November 1863, No. 2,087.

1. The case referred to in these Proceedings seems to the Government analogous to that of the five Pagodas in South Arcot, in which it was ruled by the Government of India that the fact of the abolition of the particular source of revenue from which Government made the annual grant to those Pagodas was not ground for discontinuance of the grant.

G. O. 15th December 1856, No, 1,313.

2. The abolition of the Mohturfa Tax having been the spontaneous act of Government, the Governor in Council is of opinion that the State cannot with good faith discontinue the assignments out of the proceeds of that tax, enjoyed as in the present case, for half a century.

3. The Government therefore direct that of the five items specified in the margin of paragraph 3 of the foregoing Proceedings, the three first be continued and commuted into land; and as regards the other two they will await the further information which has been called for by the Board.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4,835.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th July 1862.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Tenkasy, 10th July 1862, No. 282:—

With reference to the Board's Endorsement on Petition No. 606 of 1862 herewith returned, I have the honor to report that the Petitioner as Vakeel on behalf of the Durmakartahs of the Pagoda at Coolasegarapatam in the Tenkarai Taluk, prays that the money that was formerly granted to the above Pagoda out of the Moturpha Beriz as a part of its endowments, may be now continued to the Pagoda out of the License tax collections; but as the License tax has been abolished this cannot be done.

1. The Collector has not informed the Board of the circumstances under which the grant in question was originally made, or of its amount; nor does he refer to any previous correspondence which may have been held on the subject.

2. Mr. Silver will now supply the omission, and will also state his own opinion upon the merits of the case.

(A true Copy and Extract.)

(Signed) C. G. MASTER,
Acting Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

Copy of letter from the Secretary to Government, Public Department, to the Secretary to the Board of Revenue, No. 832, dated 28 October 1862.

1862 Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 25th July 1862.

Rec'd 26 Oct 62.

No. 4,835.

Calling for further information from the Collector of Tinnevelly, on Petition No 606 of 1862, and requesting him to state his opinion upon the merits of the case therein referred to.

No. 5,354.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th August 1862.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Tenkasy, 29th July 1862, No. 314 :—

1. With reference to the Board's endorsement on Petitions Nos. 660 and 663 of 1862 herewith returned, I have the honor to report that the Petitioners as Darmakartahs of a Pagoda in the village of Sivacasy in the Sattoor Taluk, pray that the money that was formerly granted to the above Pagoda out of the Moturpha Beriz as a part of its endowments may be continued to the Pagoda out of the License tax collections, or out of any other fund.

2. The License tax has been abolished, but as there are dwelling houses situated on one and odd chains of land that had been endowed to the Pagoda as Maniem, the Petitioners might be permitted to demand quit-rent thereon in behalf of the Pagoda, in the same manner as Government demand quit-rent on houses situated on Government lands which are not entered in the Ayacut as "Gramanattam" or village site.

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1. If Petitioners have a right to collect quit-rent in the manner proposed by the Collector, their claim to compensation for reduction of endowment is not affected thereby, because the quit-rent is theirs in any case.

2. Mr. Silver should state specifically whether Petitioners *have* any claim to consideration; and if so, what amount has been granted annually, and for how many years, on account of their Pagoda, out of the Moturpha Beriz : and under what authority. He should also quote dates of any correspondence on the subject as already directed in the Board's endorsement of 17th March last; and give his own opinion on the case.

(A true Copy and Extract.)

(Signed) C. G. MASTER,
Acting Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

1862 Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 15th August 1862.

No. 5,354.

Calling for further report from the Collector of Tinnevelly, on Petitions Nos 660 and 663 of 1862.

No. 8,232.

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

Read the following letter from J. SILVER, Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 21st November 1862, No. 496:—

1. With reference to the Proceedings of the Board, dated the 25th July and 15th August last, Nos. 4,835 and 5,354 respectively, I have the honor to report for the favorable consideration and orders of the Board and Government, that certain sums of money as per accompanying List were originally paid by the former Native Government, for the support of certain religious institutions and charities in this District from the Moturpha collections, and after the assumption of the country by the British Government, these allowances were all along continued from the same source, till the abolition of the Moturpha tax by Act XVIII of 1860, when they were stopped.

2. By the allowances in question being withheld, the ceremonies and charities for which they were intended will cease, and this is a point which seems to call for consideration; and as the allowances shown in the accompanying List have been granted for a great length of time, and would not have been discontinued but for the abolition of the Moturpha tax, and as the total amount is very small, being only Rupees 3,329-2-6 a year, I am of opinion that they should be now paid from the General Funds of the District.

3. No previous correspondence took place on the subject. Irrespective of the allowances mentioned in the accompanying List, there were some other grants paid from the Moturpha Beriz, and deducted from the accounts without being included in the Beriz. These allowances also were discontinued on the abolition of the tax.

4. A Statement showing the particulars of these allowances will be shortly forwarded to the Board, on receipt of the accounts I have called for from the Taluks.

ENCLOSURE No. 1.

ABSTRACT.—Statement of allowances that were granted in the District of Tinnevelly from the Moturpha tax, for the support of certain religious institutions and charities.

1. The Board desire further information on this matter. The Collector is requested to report whether the allowance in question was granted like the ordinary Tusdeek allowances as compensation for resumed land, and if so, why it was paid from the Moturpha collections.

2. Orders will be passed in paragraph 3 of the Collector's letter on receipt of his report regarding the allowances in question.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To J. Silver, Esq. Collector of Tinnevelly.

Exd. J. Tulloch.

No. 999.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th February 1863.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Trichendoor, 4th February 1863, No. 56 :—

1. With reference to the Board's Proceedings of the 18th December last, No. 8,232, I have the honor to state that the allowances therein referred to were not granted like the ordinary Tusdeek allowances as compensation for resumed lands, but they were ready money payments made by the former Native Government from the Moturpha Revenue, and continued by the British Government out of the same source till the Moturpha was abolished.

2. A Statement of the other grants referred to in paragraphs 3 and 4 of my letter dated the 21st November 1862, No. 496, and in paragraph 2 of the above Proceedings, is also herewith forwarded.

ENCLOSURE No. 1.

Statement of allowances paid from the Moturpha collections and deducted from the accounts without being included in the Beriz up to Fasli 1270.

Items.	Amount.		
	RS.	A.	P.
Pagodas...	609	0	8
Mosques...	700	13	8
Chuttrums	43	4	4
Subsistence...	2	15	7
Matams...	6	0	8
Flower garden... ...	1	4	5
Total.....	1,372	7	4

(Signed) J. SILVER, Collector.

The Board require further information in regard to the entries in the Statement forwarded with the above letter. The Collector is requested to lose no time in reporting the origin of these payments, and the precise object for which they were made. He will at the same time inform the Board whether he is of opinion that there are good grounds for the grant of compensation in each case.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

5

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 18th December 1862.

No. 8,232.

Requesting further information about the continuance of certain allowances discontinued on the abolition of the Moturpha tax.

1862. Department.

1863. Department.

No.

Rev 2663/63.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 17th February 1863.

Despatched

Received

No. 999.

Requesting further information from the Collector of Tinnevelly regarding certain allowances granted from the Moturpha tax for the support of certain religious institutions.

No. 3,627.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th June 1863.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sankerninarcoil, 2nd June 1863, No. 220 :—

1. With reference to the Proceedings of the Board of Revenue dated the 17th February 1863, No. 999, requesting me to report the origin of the payments of the several Inams entered in the list which accompanied my letter of the 4th idem, No. 56, as well as the precise object for which they were made, I have the honor to state that from the accounts on record in my Office, it appears that the Inams in question were granted before Fasli 1211, in which year this province was assumed by the British Government, and the accompanying Statement shows the precise object for which they were granted.

2. These endowments, as already observed by me, were ready money payments made by the former Native Government from the Moturpha revenue, and they were continued by the British Government out of the same source, till the Moturpha tax was abolished. The only grounds for the grant of compensation, is the long previous enjoyment of these payments.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the precise object for which the payments were made from Moturpha collections on account of the items entered in the Statement which accompanied the Collector's letter of 4th February 1863, No. 56.

The Board resolve, before submitting the matter to Government, to request the Collector to forward a Statement showing the whole of the items for which compensation is recommended, whether in his present letter, or in his former one dated 18th December 1862. He should at the same time state the names of the Choultries, which it is proposed to re-endow, and the nature of the accommodation provided in them. Further particulars should also be given regarding the maintenance allowances.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

ght.

Rec'd from the Pr. Secy. Dept. Fort St. David 28th October 1863 A.D.

1863. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Rec'd 2063/63.

Dated 19th *June* 1863.

Entd

No. 3,627.

Calling for a Statement showing the whole of the items for which compensation is recommended in lieu of the Moturpha tax abolished.

No. 6,882.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th October 1863.

Read the following letter from J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Tenkasy, 25th September 1863, No. 374:—

With reference to the Proceedings of the Board of Revenue dated 19th June 1863, No. 3,627, requesting me to submit a Statement showing the whole of the items for which compensation is recommended in lieu of the Moturpha tax abolished, I have the honor to forward two Statements, one showing the whole of the items referred to in my previous letters, for which compensation was recommended, and the other showing the names of the Choultries, and the nature of the accommodation provided in them, with further particulars regarding the maintenance allowances.

ENCLOSURE No. 1.

ABSTRACT.—Statement shewing the whole of the religious and charitable Institutions for which compensation is recommended in lieu of the Moturpha tax abolished in the District of Tinnevelly.

ENCLOSURE No. 2.

ABSTRACT.—Statement shewing the Inams paid for the maintenance of Chuttrums by a deduction from the Moturpha Beriz in the District of Tinnevelly.

1. Resolved that the letter above recorded with its enclosures be submitted for the consideration and orders of the Honorable the Governor in Council.

2. In the two enclosures of this letter Mr. Silver shows the nature and amount of certain allowances which were formerly paid to Pagodas and Chuttrums from the collections on account of Moturpha Tax, and for the loss of which Mr. Silver considers, as shown in correspondence quoted in the margin, and submitted to Government with these Proceedings, that compensation ought to be granted.

Proceedings				
Do.	25th July	1862,	No,	4,835.
Do.	15th August	"	"	5,354.
Do.	18th December	"	"	8,232.
Do.	17th February	1863,	"	999.
Do.	19th June	"	"	3,627.

3. The allowances in question amount to Rupees 4,809-10-8, and are composed of the items shown in the margin. Mr. Silver is of opinion that as these allowances were paid by former Native Governments, and were continued by the British Government so long as the Moturpha Tax was collected, they ought to be paid hereafter from the General Revenues of the District.

	RS.	A.	P.
Allowances to Pagodas	3,295	2	8
Do. to Mosques	1,169	12	0
Sundry allowances connected with such institutions	126	7	11
Allowances to Chuttrums	133	7	3
Subsistence allowances	84	12	10
	4,809	10	8

4. The Board think it most probable that these allowances were charged to a special item of Revenue in order to restrict the charge to that item. They therefore doubt whether the institutions referred to can fairly claim to have such payments continued after the tax from which they were made has been abolished. Indeed a portion of the allowance may almost be looked upon as a donation from the Moturpha payees themselves, as it was deducted from the Moturpha Revenue before it was brought to account.

5. With regard to the allowance of Rupees 133-7-3 to Chuttrums, and the allowance of Rupees 84-12-10 for subsistence, the Collector will be requested to submit further information, in the first case, as to the accommodation the Chuttrums afford, and the extent to which they are used by *bonâ-fide* travellers; in the second, as to the number of persons receiving the subsistence allowance, the class to which these persons belong, their general circumstances, and whether they are dependant on the allowances as their sole means of subsistence.

(A true Copy and Extract.)

W. Hudleston

Sub-Secretary.

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

with copies of correspondence quoted in margin of paragraph 2.

Copy to J. Silver, Esq., Collector of Tinnevelly.

Exd. J. Wright.

Rev: 2087

Proceedings to the Government Order

Proceedings to the Government Order

Proceedings to the Government Order

Rev: 1863. Department.
Pro: of Govt for Nov.

No. 2663.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th October 1863.
Read 2 Nov.
Rec'd 3d
Encls 5 Letters & Retd

Pro: of the Board of Rev: No. 6,882. Dec. 1863.
Ans: 3534
To Board of Revenue
Rec'd 21 Sept. 1863 C.No. 2558

Submitting with remarks letter from the Collector of Tinnevelly regarding the compensation recommended in lieu of the Moturpha tax abolished.

William Oakes
No. 2087-20 Nov.

Secretary to the Government
Canberra Presidency

For Orders.

This case seems to be analogous to that of Sydapet in S. Arcot Dt in which, per G.O. 15 Dec. 1856 No. 1313, it was ruled by the Sup: Govt that the fact of the particular source of Revt from which Govt made the annual payment having been attached was no ground for discontinuance of the grant. The arguments pro & con: are pretty well balanced but the abolition of the Moturpha tax was the Government act of the State and the State must keep faith with its subjects. Should not be easy to persuade the people that it was all fair for Govt to abolish tax and thereupon [illegible] assignments on it

+ its proceeds - amounting for half a century.

I think therefore that the 3 Districts should be continued & commuted into land. Of the other two for the Tinnevelly has been enquired by the Board & might be awaited

L N S
No 3253 dt
10 Nov 1863

specified in the margin of
para 3 of the foregoing Proceed-
-ings, the three first be continued
and commuted into land – and
as regards the other two they
will await the further
information which has
been called for by the
Board. —

Fort St. George
20th Novem. /63

[illegible signature]

14 Copies
Board of Revenue
with 5 orgl. Enclos. [illegible]