M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 101
Press
196-51
Dated 16-1-1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 16th January 1864.

No. 196. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 19th February 1863, No. 1,006:—

SIR,

In Cons. 18th July 1862, No. 4,475.

1. With reference to the Government Order dated 17th July 1862, No. 1,544, the Board of Revenue directed me to submit the accompanying draft of an amended Rule No. XI, for the levy of a water-cess in the Godavery and Kistna Deltas, together with draft of an Act for realizing the water-cess on Inám and Government lands.

2. This last draft has been purposely drawn in as general terms as possible, as it appears to the Board preferable for many reasons that all details should be thrown into the form of rules, which can be modified to suit local peculiarities and needs.

3. The indemnity clause is copied from the Income Tax Act XXXII of 1860, and has been added at the suggestion of the Collector of the Godavery District.

4. The Board have been in communication with the Collectors of the Godavery and Kistna Districts on the subject of these drafts, and believe that those now submitted would meet their entire approval.

5. As being intimately connected with the subject of these Drafts, and especially of the latter part of the Draft Rule, the Board direct me to request the re-consideration by Government of that part of the rules which has been held to require the levy of the half water rate on "Mamool Nunjah," now irrigated from the Anicut works in Zemindary and Inám lands, on the ground that it was formerly imperfectly irrigated.

6. The charge it is believed has been levied on *all* "Mamool Nunjah" in the Godavery District, whether Government land, or Zemindary, or Inám, while in Zemindaries in the Kistna District the annual average of wet cultivation in the five years previous to the construction of the Anicut was exempted, and all "Mamool Nunjah" under cultivation beyond that extent was charged.

7. The Board are by no means sure that Government intended this, but the spirit of the rule regarding Nunjah Ináms, certainly warranted the interpretation.

8. The Board do not desire to question the fact that the execution of the Anicut works has greatly improved the supply to these lands, but to guage that improvement exactly in the case of lands which were previously under irrigation, is a matter of extreme difficulty, especially in the face of the fact that for a series of years before the Anicut works were commenced, the ordinary irrigation works of these Districts had been excessively neglected, and had fallen into a state of general decay.

See Sir H. C. Montgomery's Report on the causes of the decline of Revenue in Rajamundry—paragraphs 39, 40, 42.

9. The drainage of the lands generally, and the facilities for internal navigation have doubtless been greatly improved, but these considerations have not enhanced the amount of the water rate to be charged on dry lands converted into wet, and therefore cannot be adduced to justify a special cess on "Mamool Nunjah" which still bears a Nunjah rate of assessment.

10. The general re-assessment of the Government lands allows of a fair and equitable system being introduced for securing the dues of Government in their case, but the case of the Zemindary and Inám lands is altogether different, and in them it appears to the Board that the equity of any special water cess for a single crop, in lands which were under wet cultivation prior to the supply of irrigation from the Anicut works, is very questionable.

11. In the case of the Zemindaries the assets on which their Peshkush was based, included the Nunjah assessment receivable from "Mamool wet" lands or lands customarily devoted to wet cultivation, and in the Sunnuds granted to the Zemindars it was declared that the assessment of the public revenue on their lands should "never be liable to change under any circumstances." The lands and their produce are hypothecated for the security of the assessment due to the Zemindar, as a first charge.

12. Under these circumstances the Board would submit that the assessment of an additional charge on the Ryots holding "Mamool Nunjah" land is not only inequitable, but a breach of a distinct and solemn assurance by Government, and that the realization of that demand with due regard to the vested rights of the Zemindars must be almost impracticable.

13. The Board learn from the best authority that the charge is resulting in much hardship to the Ryots, who are assessed with a water rate by the Government Officers, while at the same time the Zemindars are raising the joint village rents on them on the ground of the improved state of the country, and the Board have now before them several subjects of considerable importance, the difficulty of disposing of which satisfactorily is immensely enhanced by the charge on "Mamool Nunjah" for improved irrigation.

14. In the case of the Nunjah Inám lands also, the Board would submit that the grant was intended to secure to the grantee the revenue derivable from lands under wet cultivation, and to levy now on the Ryot a water-cess on the plea that the irrigation of his land has been improved must seriously interfere with the rights of the Inámdar, and is very questionable in its equity towards the Ryot.

15. The Board have very recently submitted to Government the papers connected with a suit in the Godavery District Courts in which it is not easy to defend the course that has been pursued, but the Board are disposed to think that proceedings far more indefensible have occurred in other cases.

16. They would submit to Government that the additional revenue likely to be secured by the enforcement of this charge will be very dearly obtained should the good faith of Government in levying it be open to question on good grounds, or even should it result in inflicting hardship on the Ryots, or in exposing them to extortion or burdensome taxation by the middleman whether Zemindar or Inámdar.

17. They also doubt whether the demand is in accordance with the intentions of the Home Government.

18. In paragraphs 6 and 7 of the Despatch from the Secretary of State for India, dated 13th October 1858, No. 4, communicated to the Board with the Proceedings of Government dated 14th May 1859, No. 1,150, Revenue Department, the following remarks occur:—

Paragraph 6. "The next question raised regards the liability of Zemindars and other Proprietors of land to a share in the cost of Drainage, Irrigation and other works undertaken by Government, and benefiting the lands of those Proprietors as well as of Government, and involves some rather delicate considerations."

Paragraph 7. "The land-owners may be equitably required to share the expense of improvements by which they benefit, and that Government as paramount authority, is competent to determine in what cases such improvements should be undertaken, may be admitted without much hesitation, on condition that land-owners be allowed to pay their proportion of the cost (with interest) by annual instalments not exceeding but rather falling considerably short of the annual increase of Revenue they may derive from the improvements. With this qualification, the principle laid down by you may be applied to Zemindars and other Proprietors of permanently settled lands, who may fairly be required to contribute to the cost of Irrigation works, *since they are by law entitled to raise the rents of Ryots whose lands they may supply with water.*"

19. It will be observed here that the equity of the charge on Zemindars and other Proprietors of land is deduced from the fact that those middlemen may derive an annual increase of revenue from the improvements, "*since they are by Law entitled to raise the rents of Ryots whose lands they may supply with water.*" This principle cannot equitably be applied to lands of which the assessment is already rated with reference to the fact that it was customarily under wet cultivation when the permanent settlement was introduced, or when the Inám grant was made or recognized, and although the classification of lands in the village registers as Nunjah or Punjah is not so complete as in the south, in consequence of the sharing system of settlement having prevailed in the north, still the system of levying the assessment, whether by the Asara or Visabadi

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16th January 1864.

method, affords sufficient evidence of the normal condition of the lands. Moreover it would not be difficult to lay down a rule which should reasonably limit the concession to just claims in the matter.

20. Again in Sir C. Wood's Despatch dated 6th July 1860, No. 43, communicated to the Board with Government Order, dated 3rd October 1860, No. 1,779, when reviewing the rules adopted by Government for the levy of a water cess, it is observed in paragraph 6, "These rules are to be brought into immediate operation in the case of Zemindary lands, as well as in that of Ináms, unless it can be established that the land was irrigated at the cost of Government at the time the grant was made."

21. It is evident from this passage that the imposition of the water cess on lands which were customarily under wet cultivation prior to the construction of the Anicut works was not contemplated by the Home Government, and it may safely be assumed that the neglect of Government to maintain where it was bound so to do, those works on which lands formerly cultivated with wet crops were dependent, would not be held to justify the demand of an extra cess for water in such cases, because the Government has now restored the lands to their pristure condition, or placed them in that condition which in consideration of the assessment upon them, or of the value at which they were rated as an asset in the Zemindary they should always have occupied.

22. The Board admit that these views are in some measure opposed to those which they have advocated on former occasions, but the more full information, and the acquaintance with the details of individual cases which they have since obtained, have modified their former opinion as to the equity of the existing half charge for water in the cases of "Mamool Nunjah" land in Zemindaries and Ináms.

23. They have found that in some cases the net income of the Inámdar or Shrotriemdar is absolutely less at present when his land, are watered from the Anicut works, and he is charged for the water in addition to his former Jódi, than it was before those works were executed, and much less than it would have been had the original sources of irrigation been properly maintained by Government as they should have been.

24. In other cases it is not denied that the existing channels from the Anicut works are merely the old channels improved, enlarged, and extended, for the benefit of Government lands lying beyond the Zemindary lands which are nearest the river, and which perhaps alone formerly derived benefit from them, or certainly by far the largest measure of benefit; and though it may be admitted that risk from floods has been diminished by the construction of efficient embankments still a flood was not an unmixed evil, its deposit of silt enriched the lands for years, and to an extent which the Anicut water certainly cannot do, and on the other hand it must be borne in mind that many tanks have been destroyed by channels being run through them without the irrigation of the original Nunjah Ayacut being improved beyond what it would have been under the former works when in proper order.

25. On mature and prolonged consideration of the subject in its various aspects the Board have come to the conclusion that the equity of the demand of a half water rate on "Mamool Nunjah" lands cultivated for a single crop cannot be maintained and that the rate cannot be levied without trenching on resources which are already hypothecated to the Zemindar or Inámdar for the realization of his legal dues.

26. They recommend therefore that it be relinquished as a rule, leaving it to the local authorities to deal with exceptional cases in which the equity of the demand may be unquestionable; and they consider that the principle on which the application of the exemption should proceed should be, that in Zemindaries and Ináms the Nunjah Ayacut proved to the satisfaction of the local authorities to have been customarily cultivated as such in times past under old channels and tanks without the aid of the Anicut works shall in future be exempt from all water rate for a single crop.

27. The Board are sanguine that the adoption of this rule will ensure to Government a revenue but little if at all less than would be obtained under a system which from its involving a

palpable inequity in some cases few or none would hesitate to evade even in those cases where the incidence of the tax might be unquestionably just, while its liberality and fairness will remove a complication and difficulty which at present obstructs all attempts at a satisfactory settlement of the question between Government and the land holders.

28. The Board request that the views of Government on the question may be communicated to them at an early date, and if their present suggestion be approved they will submit a revised draft set of rules for the sanction of Government.

No. 197. ORDER THEREON, 16th January 1864, No. 101.

1. With these Proceedings the Board of Revenue submit, as directed by Government, a Draft Act for the levy of water cesses and a draft modification of one of the rules for the levy of the water cess in the Godavery and Kistna Districts.

2. The Draft Act is purposely drawn in very general terms. It enables Government to levy the cess under their own rules in the same manner as the land assessment is levied.

3. The Government approve of the Act, but would alter the wording of the first two Sections as follows :—

"Whenever water is supplied or used for purposes of irrigation from any river, stream, "channel, tank or work belonging to or constructed by the State, it shall be lawful for the "Government to levy on the land so irrigated a rate cess for the use of the water, which "cess shall be distinct from and additional to any land assessment that may be leviable on the "said land.

"It shall be lawful for the Government to prescribe the rules under which and the rates "at which such water cess as aforesaid shall be levied and to alter the same from time to time.

"Arrears of water cess payable under this Act shall be realized in the same manner as "arrears of Land Revenue are, or may be realized by Law in the Madras Presidency."

4. To prevent misapprehension a clause to the following effect should also be added :—

"This Act shall take effect only in such Districts or parts of Districts and in respect to such works and lands as the Governor in Council may from time to time notify in the "Fort Saint George Gazette," and shall in no wise affect the right of Government to levy a consolidated Nunjah Assessment, where the same may now be in force or may hereafter be deemed expedient."

5. The Board will consult the Government Pleader as to whether it is expedient that special reference should be made in the Act itself to Zemindary tracts or Ináms. If it is, they will make the necessary addition to their draft.

6. The amended rule does not very clearly express the intentions of Government, and they would modify it in the following manner :—

"These rules apply to all Inám lands originally granted as Punjah, but the option of taking water shall be allowed to such Inámdars except in the following instances :—

(a.) "Where an isolated Inám field adjoins irrigated land and can be irrigated from the same source, or benefits by percolation from adjoining irrigated land.

(b.) "Where the Inám is situated in a tract capable of being irrigated and the majority of land-holders in the said tract desire that irrigation be supplied to it."

7. The last twenty-four paragraphs of the Board's Proceedings relate to the subject of Inám and Zemindary "Mamool Nunjah."

8. The rules hitherto in force have been held, the Board state, to require the levy of the half water-rate on "Mamool Nunjah," on the ground that it was formerly imperfectly irrigated; but the rule has not been uniformly observed in the Godavery and Kistna Deltas, the practice in the former bearing harder upon the Inámdars than that observed in the latter.

9. The Board have, after mature consideration, come to the conclusion that the impost is in every respect an objectionable one. There cannot be a doubt of course about the benefit which all wet lands under the influence of the Anicut channels have derived from these works; the difficulty is to determine the exact amount of that benefit. Besides this, it is to be remembered that when these irrigation works were commenced, the old tanks and channels had been for years

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neglected, hence the apparent present improvement is much greater than would have been the case if the existing tanks, &c., had been duly maintained. The Board notice in regard to *Zemindaries*, that "the assets on which their Peshkush was based included the Nunjah assessment receivable from "Mamool wet lands," and that the Sunnuds granted to the proprietors declared that the assessment of the public revenue on their lands should never be liable to change under any circumstances. In the case of *Nunjah Ináms* too the grant was intended to secure the grantee the revenue derivable from lands under wet cultivation. A charge for improved irrigation interferes with these rights. The Board further argue that such a demand is in opposition to the expressed intentions of the Home Government, and they quote several Despatches from the Secretary of State on this point, specific instances of the hardship entailed by the present practice have been brought to their notice, and they finally recommend that the demand of half water-rate or "Mamool Nunjah" should be relinquished, "leaving it to the local authorities to deal with "exceptional cases in which the equity of the demand may be unquestionable."

10. The principle on which exemption might be allowed they consider should be the following :—

"In Zemindaries and Ináms the Nunjah Ayacut proved to the satisfaction of the local "authorities to have been customarily cultivated as such in times past under old channels and "tanks without the aid of the Anicut works, shall in future be exempt from all water-rate for "a single crop."

11. The Board add that "the adoption of this rule will ensure to Government a revenue but little if at all less" than would be obtained under the present orders.

12. On further consideration of the subject and the weighty arguments adduced by the Board, the Government are of opinion that the minor charge for *improved* irrigation should be abandoned, wherever it can be shown that land, whether Inám or Zemindary, is entitled to irrigation, at the cost of Government. But the mere designation of "Mamool" Nunjah is not sufficient proof of this right; the real criterion is the rate of assessment which the accounts show the land to be liable to. If this indicates the title of the land to water, or if other reasonable proof can be adduced, then no charge should be made for irrigation, as the engagement to supply water manifestly implied a full and not an imperfect supply.

13. A revised draft of Rules should be submitted with reference to the foregoing remarks.

14. The Government think it desirable that a rule should be added requiring the water-cess to be paid at stated times, along with the land assessment where there is any or in the usual instalments.

J. D. SIM,
Secretary to Government.

DRAFT ACT.

PREAMBLE.—Whereas in several Districts of the Madras Presidency larger expenditure out of the State Funds has been and is still being made in the construction and improvement of works of Irrigation and Drainage to the great advantage of the country, and of the occupants of land, and whereas it is right and proper that a fit return should in all cases alike be made to the State on account of the increased profits derivable from lands irrigated by such works,

It is enacted as follows :—

SECTION 1.—In all cases in which the water supplied by Government works shall be used for the purposes of irrigation, it shall be lawful for the Government to impose a water rate on persons so using the water, and to prescribe the rules under which such rates shall be assessed.

SECTION II.—The rates imposed under the preceding Section shall be leviable in the same manner, and under the same enactments as Land Revenue in Ryotwary Districts.

SECTION III.—No action or other proceeding shall be had or taken against any Officer for anything done by him in or relating to the imposition or levying of any such water rates heretofore imposed or levied with the sanction of the Local Government.

Secretary.

DRAFT OF RULE XI.—Amended.

These rules will apply to all Inam lands originally granted as Punjah, but should cases occur in which an isolated Inam field classed as dry is found by reason of its being on the same level with, and adjoining Government land under irrigation, to be capable of irrigation from the same source, such Inam fields will if water be available be dealt with as dry land converted into wet under Rules VII and VIII.

In all other cases of Dry Inam land, the option of taking water will be allowed.

In consideration of the imperfect character of the irrigation hitherto enjoyed by certain Nunjah Inam lands, and of the additional advantages and security afforded to such lands by the Anikut works, the salt water rate will be charged on all old Nunjah Inam land for which perfect irrigation is now afforded by those works. Provided always that no charge shall be made in any case in which the Collector is satisfied that the supply of water which existed prior to the construction of those works was ordinarily sufficient for the irrigation of the land, or would have been so, had such former means of irrigation as the Government were bound to keep in order, been duly and properly maintained.

Secretary.

Exd. J. Wright

Rev. 163/193.

19. It will be observed here that the equity of the charge on Zemindars and other proprietors of land is deduced from the fact that those middlemen may derive an annual increase of revenue from the improvements, "*since they are by Law entitled to raise the rents of Ryots whose lands they may supply with water.*" This principle cannot equitably be applied to lands of which the assessment is already rated with reference to the fact that it was customarily under wet cultivation when the permanent settlement was introduced, or when the Inam grant was made or recognized, and although the classification of lands in the village registers as Nunjah or Punjah is not so complete as in the south, in consequence of the sharing system of settlement having prevailed in the north, still the system of levying the assessment, whether by the Asara or Visabadi method, affords sufficient evidence of the normal condition of the lands. Moreover it would not be difficult to lay down a rule which should reasonably limit the concession to just claims in the matter.

20. Again in Sir C. Wood's Despatch dated 6th July 1860, No. 43, communicated to the Board with Government Order dated 3rd October 1860, No. 1,779, when reviewing the rules adopted by Government for the levy of a water cess, it is observed in paragraph 6, "These rules "are to be brought into immediate operation in the case of Zemindary lands, as well as in that of "Inams, unless it can be established that the land was irrigated at the cost of Government at the "time the grant was made.

21. It is evident from this passage that the imposition of the water cess on lands which were customarily under wet cultivation prior to the construction of the Anikut works was not contemplated by the Home Government, and it may safely be assumed that the neglect of Government to maintain where it was bound so to do, those works on which lands formerly cultivated with wet crops were dependent, would not be held to justify the demand of an extra cess for water in such cases, because the Government has now restored the lands to their pristure condition, or placed them in that condition which in consideration of the assessment upon them, or of the value at which they were rated as an asset in the Zemndary they should always have occupied.

22. The Board admit that these views are in some measure opposed to those which they have advocated on former occasions, but the more full information, and the acquaintance with the details of individual cases which they have since obtained, have modified their former opinion as to the equity of the existing half charge for water in the cases of "Mamool Nunjah" land in Zemindaris and Inams.

23. They have found that in some cases the net income of the Inamdar or Shrotriemdar is absolutely less at present when his lands are watered from the Anikut works, and he is charged for the water in addition to his former Jodi, than it was before those works were executed, and much less than it would have been had the original sources of irrigation been properly maintained by Government as they should have been.

24. In other cases it is not denied that the existing channels from the Anicut works are merely the old channels improved, enlarged, and extended, for the benefit of Government lands lying beyond the Zemindary lands which are nearest the river, and which perhaps alone formerly derived benefit from them, or certainly by far the largest measure of benefit; and though it may be admitted that risk from floods has been diminished by the construction of efficient embankments still a flood was not an unmixed evil, its deposit of silt enriched the lands for years, and to an extent which the Anikut water certainly cannot do, and on the other hand it must be borne in mind that many tanks have been destroyed by channels being run through them without the irrigation of the original Nunjah Ayacut being improved beyond what it would have been under the former works when in proper order.

25. On mature and prolonged consideration of the subject in its various aspects the Board have come to the conclusion that the equity of the demand of a half water rate on "Mamool Nunjah" lands cultivated for a single crop cannot be maintained and that the rate cannot be levied with

out trenching on resources which are already hypothecated to the Zemindar or Inamdar for the realization of his legal dues.

26. They recommend therefore that it be relinquished as a rule, leaving it to the local authorities to deal with exceptional cases in which the equity of the demand may be unquestionable; and they consider that the principle on which the application of the exemption should proceed shoul be, that in Zemindaris and Inams the Nunjah Ayacut proved to the satisfaction of the local authorities to have been customarily cultivated as such in times past under old channels and tanks without the aid of the Anicut works shall in future be exempt from all water rate for a single crop.

27. The Board are sanguine that the adoption of this rule will ensure to Government a revenue but little if at all less than would be obtained under a system which from its involving a palpable inequity in some cases few or none would hesitate to evade even in those cases where the incidence of the tax might be unquestionably just, while its liberality and fairness will remove a complication and difficulty which at present obstructs all attempts at a satisfactory settlement of the question between Government and the landholders.

28. The Board request that the views of Government on the question may be communicated to them at an early date, and if their present suggestion be approved they will submit a revised draft set of rules for the sanction of Government.

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

Secretary.

REVENUE BOARD OFFICE,
Madras,
19th February 1863.

28th Oct 1844 — 2½ 8-10.
3 Oct 1844 — 5 5-5½
27 Mar 1849 — 4 85-457
24 Oct 1849 — 2 10-211
8 May 1850 — 116-117
22 Oct 1850 — 327-328
14 Feb 1852 — 234-235
28 Jan 1853 — 381-382
Pulney 1853 — Nos.

Exd. J. Wright.

Copy with a letter to Captain Maxwell, Superintendent Land Revenue.

Dated 19th February 1863.
Despatched 21st "
Received.

Copy.

No. 1,006.

From The Secretary to the Board of Revenue,
To The Secretary to Government R. D.

Submitting with remarks a draft of an amended rule No XI for the levy of a water cess in the Godavery and Kistna Deltas, together with draft of an Act for realizing the water cess on Inam and Government lands.

Ren = 1863. Department.
No 403.

REVENUE DEPARTMENT.

Extracts for note in margin
of draft G.O. No. 101 of 16.1.64.

Para 3 (sub para 1): "Must it be a separate case? Need the Act be so worded as to declare that it shall be? Are first to be precluded from re-assessing the land altogether and imposing a consolidated assessment in reference to the improved condition of the land?" (Sd.) J.P.

2. On the portion of the draft regarding Inam & Zamindari Maund Nunja:

"I understand this to mean such cases as those of Inam lands which though styled Maund Nunja have a dry and not a wet assessment in the accounts."

(Sd.) E.M.
J.P.

3. "According to para 9 of B.Y. Proc. the Zamin Maund Nunja lands bear a Nunja rate of assessment. Where this is the case, no more water cess can now, I think be charged, although the irrigation may have been improved. I understand the draft order as based on this principle."

(Sd.) E.M.

"I think so too. The rate of assessment is the criterion. If it be higher than that of Nunja the land must be treated as Nunja & cannot be subjected to any additional charge for water supplied although more may be supplied than before."

(Sd.) J.P.

4. "I think that all Inam lands bearing a Runja assessment, whether in Zamindari or Ryotwari villages, should be lessened by one-

(sd.) E.M.

So do I.

(sd.) J.P.

The new rates of assessment prevent I believe any necessity for making a charge against Ryotwari lands for improved irrigation.

(sd.) E.M.

"The Govt. decided at the outset that a charge should be made for improved as well as new irrigation."

(sd.) J.D.S.

The following to be substituted for
paras 6 and 7 of Draft order of 18 Eulyst

The last twenty four pa-
ragraphs of the Board's Pro-
ceedings relate to the subject
of Emanual Seminary —
"Mammool Nunjah"

The Rules hitherto
in force have been held, the
Board state, to require the
levy of the duty water rate
on "Mammool Nunjah" on
the ground that it was
formerly imperfectly ir-
rigated, but the rule has
not been uniformly observed
in the Godavery and Kist-
nah Deltas, the practice in
the former bearing harder
upon the Inamdars, than
that observed in the latter.

The Board have after
mature consideration come
to the conclusion that the im-
post is in every respect an
objectionable

[illegible] reasonable one. There can not be a doubt, of course, as to the benefit which all wet land, under the influence of the Canal channels have derived from these works; the difficulty is to determine the exact amount of that benefit. Besides this, it is to be remembered that when these irrigation works were commenced, the old channels had been for years neglected hence the apparent ground of improvement is much greater than would have been the case if the existing limits had been carefully maintained. The Board notice in regard to Lawrencetown that the roads on which their Rockbeds were based included the Navigable revenue receivable from Allanwood wet lands" and that the Canada granted to the Proprietors declared that the reservement of the public Revenue on their lands should never be liable to change, under any circumstances. In the case of Municipal Loans to the grant was intended to secure the grantee the revenue derivable from land under wet cultivation. To charge for improved irrigation interferes with the rights. The Board further argue that such a demand is in opposition to the expressed intention of the Home Govt. and they quote several Despatches from the Secretary of State in which special instances of the charter is detailed by the present

Executive

practice have been brought
to their notice and they
finally recommend that
the demand of half water
Rate or "Mocamosh Nunjah"
should be relinquished, on
"leaving it to the Local Au-
"thorities to deal with ex-
"ceptional cases in which
"the equity of the demand
"may be unquestionable".

The principle on
which exemption might
be allowed they consider
should be the following.
"The Zamindaries and
"Inams the Nunjah Rate and
"proved to the satisfaction
"of the local authorities
"to have been customarily
"cultivated as such in times
"past under old channels
"and sluices without the
"aid of the Anicut works
"shall in future be exempt
from

[illegible] water rate

[illegible] Land Revenue Council [illegible]
[illegible] Water right — The real
criterion in the rate
of assessment should
be accounts shewing
the land to the holder
&c. If this individual
[illegible] the title of the
land to water — or
if otherwise reasonable
proof can be adduced
there no charge should
be made for irrigation
as unfortunately [illegible]
enjoyment to suffer
water manifestly in-
which a full [illegible]
would not an
unperfect [illegible]
title —

in all matters relating to a
single crop."

The Government concurred
with the Board to a certain
extent. They considered that
where an Inam cannot be
shewn to have been granted
as Nunjah, and tho' styled
Mamool Nunjah" bears a
buy, and not a wet assess-
ment, the Inamdar's right
to gratuitous irrigation
rests merely on previous
permissive uses. The Govt
do not see, how any injustice
to the fully taxed ryots, c
they can continue this
permissive enjoyment. Unle
the Inamdar can shew that
his land was granted ~~and~~
~~registered~~, as Nunjah, he
cannot justly demur to a
charge for which he receive
a valuable return. So
with Zamindary "Mamoo
Nunjah;" if the land can
be shewn to be entered and
assessed as Nunjah with
assets on which the
Peishcush

Peshcush ineis fixed

government will accept the obligation of supplying water. But knowing how loosely and inaccurately the old accounts were framed the Government are not prepared to extend this concession to land merely entered in the Byacunt accounts of a Zamindary as "Manool Nunjah" but not taken into the calculation on which the Peshcush was fixed - With these exceptions the consider that the charge for improved irrigation on all Inam and Zamindary Manool Nunjah registered as Nunjah and bearing a Nunjah assessment may properly be foregone.

A revised draft of rules should be submitted with reference to the foregoing remarks...

Proceedings of the Madras Government under date the 16th January 1863.

Read the following letter from the Secretary to the Board of Revenue

Submitting with remarks a draft of an amended draft Act for the levy of a water cess in the Godavery & Kistna Districts, together with draft of an Act for realizing the water cess on Inam & Govt lands.

(Here enter 19 Feb 1863, No. 1006)

WB

The needs careful consideration. JDS

With these Proceedings the Board of Revenue submit as directed by Govt a draft Act for the levy of water cesses and a draft of modification of one of the rules for the levy of the Water Cess in the Godavery and Kistna districts.

2. The draft Act is purposely drawn in very general terms. It enables Govt to levy the cess under their own rules in the same manner as the land assessment is levied.

3. The Govt approve of the Act but would

of the wording of
~~after the wording~~ of
the first two sections as
follows:-

"Whenever water
is supplied or used for
purposes of irrigation or
from any river, stream,
channel, tank or work
belonging to or constructed
by the State, it shall
be lawful for the Govt
on the land so irrigated
to levy a separate cess
for the use of the water
which cess shall be dis-
tinct from and addi-
tional to any land as-
sessment that may be
leviable on the said
land."

"It shall be lawful for the Govt to pre-
scribe the rules under
which and the rates at
which such water cess as
aforesaid shall be levied
and to ~~modify~~ alter the same
from time to time."

"Arrears of water
cess payable under this
Act

for para 4
vide printed
order

Act shall be realized
in the same manner
as arrears of Rent owing
Land Revenue are or
may be realized by Law
in the Madras Presidency.

5. The Board will
consult the Govt Chief
as to whether it is expe-
dient that special
reference should be
made in the Act itself
to Zamindary tracts or
Inams. If it is, they will
make the necessary ad-
dition to their draft.

6. The amended rule
does not very clearly ex-
press the intentions of
Govt and they would mo-
dify it in the follow-
ing manner.

"These rules apply
to all Inam lands ori-
ginally granted as Un-
jah, but the option of
taking water shall be
allowed to such Inam-
dars except in the follow-
ing instances"

(a) "Where an isolated
Inam field ~~surrounded~~ adjoining
by irrigated land and can-

6.

be irrigated from the same source or benefits by per-
-colation from adjoin-
-ing irrigated land.-
(b) "Where the Zamin
is situated in a tract
capable of being irrigated
and the majority of land-
-holders in the said tract
desire that irrigation
be supplied to it."
6. With regard to Zamin
and Zamindary "Mamool
Runjah" the Govt are
not prepared to concede
all that the Board re-
-commend. Where pu
Zamin cannot be shown
to have been granted on
Runjah, the Zamindars
right to gratuitous irri-
-gation exists merely
on previous permissive
use. The Govt cannot
see how in justice to
the fully taxed ryots,
they can continue
this permission en-
-joyment. If the
Zamindar

For paras 7, 8, 9, 10, 11, 12 & 13 see the printed order.

and thereby style "Mamool Runjah" [illegible] a Ryotwari a not asst. in the [illegible]

Zamindar can
show that his
land was granted
or is registered
-ed as Runjah-
with a Runjah asst in the
the case is dif-
-ferent - but if
he cannot show
this, he cannot
justly demur to
a charge for
which he receives
a valuable re-
-turn - so with
Zamindary on
"Mamool Run-
-jah". If the
lands

lands can be
shown to be en
-tered as Ben-
-jah in the a-
ssets on which
the Peishcush
was fixed, the
Government will
accept the oblig-
-ation of supply-
-ing water - But
knowing how
loosely and in-
-accurately the
old accounts
were

were framed, the Govt. a
not prepared to extend this c
ception to lands entered me
in the Ayacut accounts o
Zemindary as Inamed Jun
-ah - but not taken into th
calculation on which the
Peishcush was fixed.

The above remarks a
-ply to the case where the fu
-ee is to be levied as to th
minor charge for improved
-igation, the Govt. so far c
-cur with the Board that th
think the uniform rate o
-alf cess may often be in
than the improvement is wo
They are therefore willing t
allow a gradation of rates v
annas 1 Be and 1½ Be - accord
to the extent of improvemen
it being understood that t
-ally has been some materi
improvem

In Inams & Jem-

the charge ~~for im-~~
~~provement~~ should
be free from, or
be Inam & Jem-
-ayat - ~~if land~~
registered as Inayat
& bearing a Inayat
add. ~~The Bds approval~~
~~are highly and~~

improvement. There is no ques-
tion
to the benefits which the
anicut & its channels have ef-
fected in the irrigation of the
Delta. and in cheapening th
carriage of produce and as the
has been effected at a great
outlay of public money raised
by taxation the Govt see nothi
unjust in demanding a moder
return from holders of inunja
lands benefitting thereby. In
Zemindaries where a Compact has
been solemnly made with third
parties, no charge for improvemen
will be made on registered her
ahs or on Inamool inunjah in
luded in the calculation on
hich the peshcush was fixed
ot because such a charge ma
t fairly be made - but becaus
e Govt cannot consent to give
in a colorable pretext to a charg
of

fy the rules ac-

Govt think it
that a rule should
requiring the water
paid at stated
mes, along with the land
sessment where there is any
r in the usual instal-
ents. L D S.

11 Copies Collector of Kistna Dated 18
8 — Govt Readers

The first decided ob
the act set that a
charge should be ma
for continued a
new irrigation

20-11-11

Copy in a Letter
Dy 21st November

Revenue 1864 Dept No.
Pro: of Govt for January

No 107.

Pro: of the Madras Govt
Dy 16th January 1864.

Pro Board of Rev dy 6. May 64
Col 1252.

Draft sent for the
levy of Water cess under
draft modification of
part of the rules for the levy
of water cess in Godavery
and Kistna Districts
framed by the Revenue
Board, received.

No 196 & 197.

No 107 Rev
d. 16 Jan 1864

Submitted.

14/1/64

Orders & the records
Cpied.

Returned with Jr from GA

1st 15241 / 17762 Rupees

2) 11570 / 5785

5785