M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 105 — Press Mis.

203-204

Dated 18.1.~~19~~ 1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 18th January 1864.

No. 203. Read the following Proceedings of the Board of Revenue, dated 15th December 1863, No. 7,902:—

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESOTN, Esq., Secretary to the Board of Revenue, dated Calicut, 7th July 1863, No. 138:—

SIR,

1. Adverting to Board's Proceedings dated 12th January last, No. 150, on paragraph 5 of Government Order, dated 9th idem, No. 48, I have the honor to inform you that I addressed a Circular to about sixty Planters (European and Native) of Wynad in January, inviting them to offer terms of composition of assessment.

Copy enclosed.

I had previously addressed the Planter's Association.

2. To this address only eight replies have been received, which have just reached me through the Deputy Collector, and which I now submit with his letter* in original.

* Dated 29th June 1862, No. 81.

3. The writers of five out of the eight answers decline proposing any terms for compounding the assessment.

4. Of two propositions, the Deputy Collector considers one unintelligible,† and the other inadmissible,‡ and I agree with him.

† No. 6.
‡ No. 7.

5. The offer of Mr. Crawford is as liberal a one as can be expected, but the acreage given is extremely doubtful, and the possible demand of Government is proposed to be commuted for one of less than half its amount.

6. Another difficulty suggests itself if this sort of commutation is allowed.

If a proprietor has agreed to pay, say Rupees 500 on his Estate of 500 Acres, and sells 250 Acres shortly after, how is the assessment to be apportioned? It is evident that, without some distinct provisions, complications might arise, which would render the realization of the revenue very difficult.

7. I cannot recommend that Mr. Crawford's offer be accepted.

8. It will be observed that so far from the occasional surveys and measurements being objected to they are rather desired by certain persons, but that the general opinion of the Planters is strongly in favor of an Export duty

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ENCLOSURE No. 1.

From H. RICHARDSON, Esq., Deputy Collec of Wynad, to G. A. BALLARD, Esq., Collector of Malabar, dated Manantoddy, 29th June 1863, No. 81.

SIR,

1. With reference to your letter of the 20th January 1863, No. 163, with enclosures, I have the honor to inform you that of the large number of Planters, to whom you forwarded copies of your Circular, dated 16th idem, the enclosed eight§ replies only have been received, and which I transmit as I see no hope of getting more, although I have often made the request verbally.

§ H. G Sinclair, Esq.
W. Gladstone, ,,
W. Huxham, ,,
J. Smith, ,,
N. Chinnasawmy Naick.
J. Gordon, Esq.
T. R. Richmond, Esq.
W. H. S. Crawford, Esq.

2. You will observe, that of the eight, five refused to make any offer of composition.

3. Mr. Gordon's proposition I can scarcely understand, but even if it were intelligible, I think no composition can be entered into with him, as he will have planted his two Estates of 300 Acres each, this year.

4. Mr. T. Richmond's proposition I think it would be unadvisable to accept, for the taxes he will have to pay this year are,

		Acres.	Decls.
For the Dindimul Estate on		373	34
„ Manantoddy „		60	0
„ Tyrenhelly „	next year	39	89
		71	84
„ Huntly, this year „		33	39
	next year „	161	79

5. The above are exclusive of the planting in the last and current year.

6. Mr. Crawford's offer seems liberal, for the tax this year on both the "Teddington" and "Glen Botton" Estates will be for Acres 91—43, and next year 143—53. For the "Mary" on Acres 119—22.

7. From conversations I have had with a great many of the Planters, the general feeling appears to be in favor of the export duty.

8. I am sorry for the delay that has occured in transmitting these replies which was caused by my hoping to get a dozen or so.

ENCLOSURE No. 2.

From J. H. S. CRAWFORD, Esq., to G. A. BALLARD Esq., Collector of Malabar, dated Manantoddy, 27th March 1863.

SIR,

1. I have the honor to acknowledge receipt of your Circular letter, dated January 16th, 1863; and, in explanation of the delay in replying to it, to state that I was absent from Wynad until lately.

2. You have invited me to offer terms of composition of the land assessment on my Coffee Estates in Wynad; but, to do so, under some circumstances, is rather difficult, to carry satisfactory conviction to Government of the justness on which such offer of composition is based. For instance, a party might purchase a Coffee Plantation of, say, 150 Acres, to which was attached 1,000 Acres of uncultivated land, and it might not be intended to cultivate any more. The assessment, as at present, would on that be Rupees 300. If the Proprietor tendered to pay Rupees 400 as composition of tax for the whole 1,150 Acres, the offer would probably be deemed inadequate.

3. I hold at present the three following Estates:—

Names of Estates.	No. 1. "Teddington."	No. 2. "Glen Botton."	No. 3. "Mary."
	Acres.	Acres.	Acres.
Total Acreage	About 275	About 250	About 500
Unculturable	„ 60	„ 100	„ 100
Cultivated and in bearing	„ 100	„ 20	„ 125
Do. will be in do. in 1864	„ 70	„ 0	„ 0
Will be do. and in do. in 1865	„ 0	„ 50	„ 0
Do. and in do. do. in 1866	„ 0	„ 30	„ 0
Culturable, but not be planted	„ 45	„ 50	„ 275

The above remarks apply, in my case, to only No. 3, the "Mary" Estate. While that Estate is mine, the assessment is never likely to be more than at present; now, if I offered Rupees 300 as composition, it might seem too little for an Estate of 500 Acres!

4. If I can get a purchaser for the surplus land, I will sell it; but I may have to wait for years, and perhaps not succeed at all. Another difficulty worthy of notice is, that if a European purchases a block of land of several thousand Acres in this District, although he may have made every sort of reasonable inquiry, with the titles and right and power of the vendors to sell it; yet, when cultivation is commenced, fresh claimants to ownership forthwith arise. This is of constant

occurrence, as I can say from my own experience, and doubtless the Deputy Collector could tell you the same. With what degree of safety then could the holder of a block of land of several thousand Acres come forward, and make a liberal offer of composition of assessment on the whole holding?

5. With these prefatory remarks, I beg to offer as composition of assessment for "Teddington" Estate, Rupees 375; for "Glen Botton" Estate, Rupees 210; and for the "Mary" Estate, Rupees 325, commencing with the year 1864.

6. I would now take leave to suggest what appears to me would meet equally well, if not better, the wishes of the Government, which are described "to avoid the expense entailed on Government by an annual inspection of Estates, and its trouble and annoyance to the Planter." The *average* produce of Coffee land, in *full* bearing, is estimated generally, in Wynad, at 8 cwt. per Acre; some say rather more; so, taking the present assessment of Rupees 2 an Acre as a basis of calculation, an export duty of 4 Annas per cwt. would be an equivalent to the Government, if the tax as it now stands is abolished. But I would suggest that, in lieu of the existing tax, an export duty of 6 *Annas per cwt.* be levied; the Government would thus at once be gainers; and, as it is clearly to the Planter's advantage to increase the produce of his land as much over the average as possible, the prospective gain to Government is still further enhanced; the Planter being at the same time in an improved position to pay it, and also relieved from the trouble and annoyance of frequently recurring surveys. Moreover, the machinery for the collection of such an impost is already established; consequently no outlay, or expense of any sort, would be entailed on Government in its adoption.

7. The levying of a tax upon a Proprietor's entire holding, whether cultivated or not, has already been objected to by Sir Charles Trevelyan, when Governor of Madras, as being "confiscatory" (so I understand it was termed). But such a tax, however small, would, there can be little doubt, set free many thousands of Acres of culturable land at present held by Nativesin a grasping spirit, who, in many cases, have really no legal claim to the land at all; this state of matters being calculated to deter capitalists really desirous of cultivating the rich forest lands of Wynad from settling here, and consequently shutting out, indefinitely, a large revenue from the Government, and the ultimate benefit of the District.

8. Apologizing for the length to which my remarks have run.

ENCLOSURE. No. 3.

From J. SMITH, Esq, to G. A. BALLARD, Esq., Collector of Malabar, dated Vythery, 28th February 1863.

SIR,

In reply to your Circular of January 16th, in reference to composition of the land assessment, I beg to inform you that the Government are in possession of the area already planted except the planting of the past season (30 Acres), which, added to the area already surveyed, will give the acreage planted up to December 1862: it is my intention to plant 300 Acres, and should have planted 70 Acres this year, if *labour* could have been procured at the proper time; as it could *not*, very little will be done this year, and in consequence of the uncertainty of labour, I should not feel at liberty to enter into any fixed engagements in reference to the land assessment, which (as you have kindly put an inquiry) I think is wrong in principle, and should be collected at the Custom House, by which means the revenue might be doubled, and all inspection done away with.

M Estate, average per Acre of Coffee, 6 cwts.

N Estate, average per Acre of Coffee, 15 cwts.

both pay the same assessment. As for objection to the annual survey, I should rather prefer it than otherwise, but think it an expense to Government without an equivalent, with all deference.

ENCLOSURE No. 4.

From W. HUXHAM, Esq., to H. RICHARDSON, Esq., Deputy Collector of Wynad, dated Calicut, 29th January 1863.

SIR,

1. I have been requested by the Collector of Malabar, to send you my reply to a letter received from him regarding the land assessment on my Coffee Estate in Wynad.

2. As the cultivated area is of very limited extent, and it being uncertain when the remaining forest will be felled and planted, I do not at present desire to enter into any composition regarding it.

ENCLOSURE No. 5.

From J. GORDON, Esq., to H. RICHARDSON, Esq., Deputy Collector of Wynad, dated Perendatye, 3rd February 1863.

SIR,

1. In a letter from the Collector of Malabar, dated 16th January, I am invited to offer terms of composition for the land assessment on these Estates.

2. I consider the annual survey or inspection of the property neither a trouble nor annoyance, and would much prefer its being surveyed.

3. I am, however, prepared to offer terms of composition, and as these Estates are intended to be cultivated with Coffee to the extent of three hundred (300) Acres each, and a survey has just been completed of the extent already so cultivated, I am prepared to pay for the remainder as follows :—

Two-thirds of the acreage required to complete the 300, to be planted in 1863. One-third in 1864.

4. I am requested to forward my reply to you, which I hereby do.

ENCLOSURE No. 6.

From H. G. SINCLAIR, Esq., to H. RICHARDSON, Esq., Deputy Collector of Wynad, dated 8th February 1863.

SIR,

1. I have received a communication on the subject of the land tax from the Collector of Malabar.

2. In reply I beg to state that as I do not for the present intend increasing my Estate, I suppose that the contents of the Circular does not apply to my case; should I later intend opening out more land, I shall inform you of it.

ENCLOSURE No. 7.

From N. B. CHINNASAWMY, to H. RICHARDSON, Esq., Deputy Collector of Wynad, dated Manantoddy, 11th February 1863.

SIR,

In reply to a Circular from the Collector of Malabar dated the 16th of January 1863, inviting me to compound with Government for the taxation of my Coffee Estate, and directing the answer to be forwarded to you, I have the honor to state that as it is uncertain when, and to what extent I might increase the present area of cultivation, it would not be in my power to propose any terms.

ENCLOSURE No. 8.

From T. R. RICHMOND, Esq., to H. RICHARDSON, Esq., Deputy Collector of Wynad, dated 10th March 1863.

SIR,

1. With reference to the Collector of Malabar's letter, inviting me to offer terms of composition for the land assessment on the Estates under my management, I beg to state herein below the area and present assessment on the Estates, and also the yearly sums I offer in composition of the assessment.

---

1. *Dindumull "Pew" Estate*—Holding 700 Acres; assessment of this year will be Rupees 600. I offer in composition Rupees 700. The greater part of the uncultivated land is grass and waste.

2. *Manantoddy "Pew" Estate.*—Holding 150 Acres; assessment 120. I offer in composition Rupees 120. The estate is not likely to be increased.

3. *Tirayuhully "Pew" Estate.*—Holding 300 Acres; assessment this year will be Rupees 160. I offer in composition Rupees 240.

4. *Huntly Estate.*—Holding 200 Acres; assessment would be 120 Rupees. I offer in composition 280 Rupees.

2. In conclusion, however, I beg to say that in my opinion an export duty of 8 Annas per cwt. would be the least objectionable tax, as every Planter would then pay alike according to the producing powers of his Estate.

ENCLOSURE No. 9.

From W. GLADSTONE, Esq., to H. RICHARDSON, Esq., Deputy Collector of Wainad, dated Manantoddy, 24th April 1863.

SIR,

1. With reference to the Collector of Malabar's Circular of 16th January last, relating to the "composition of the land assessment on Coffee Estates in Wainad," the reply to which I am directed to address to you, I have the honor to state,

Firstly.—That the uncertainty of the extent to be brought into cultivation on each of the Estates under my management, prevents me from offering any terms of composition.

Secondly.—That a Survey of the land, annually brought into cultivation, would not be an annoyance to me.

Thirdly.—That if the Revenue Survey be not continued and completed throughout Wainad, the same uncertainty regarding ownership, extent of land cultivated and available for cultivation, will remain as at present.

Fourthly.—That, if the Survey be discontinued, the most equitable tax would be an export duty of about 6 Annas per cwt. on all Wainad Coffee; provided, that, the proceeds of such duty be placed at the disposal of the Collector of Malabar for expenditure on works of utility in Wainad.

ENCLOSURE No. 10.

ABSTRACT.—Circular issued to the Planters (European and Native) of Wainad inviting them to offer terms of composition of assessment.

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1. Ordered that the above papers be submitted to Government, with reference to their Order dated 9th January 1863, No. 48, Revenue Department, and with the Board's opinion that they do not afford any opening for such a composition of the Land tax on Coffee Estates in the Wainad, as the Secretary of State desires to arrange.

2. The proposal that the Land tax should be relinquished in favor of an Export duty of Annas 6 per cwt. on Coffee does not commend itself to the Board as an exceptional arrangement

for the Wainad, and they beleive that in the Mysore territories where this system now exists, its abandonment in favor of a tax on the land is contemplated.

3. In theory the Land tax of India is a tax on produce based on the Government right to a fixed share in the crop, but the re-introduction of the Halut system with its necessary accompaniment of an extensive preventive Establishment and a cordon of frontier Customs Houses would entail serious evils.

4. From Mr. Crawford's remark that the machinery for collecting such an impost already exists, the Board can only infer that he contemplates a duty on exports by sea only, as there is no existing system of Frontier Customs in Malabar, but a Sea Customs duty on exports would be still more partial in its operation than Land Customs, and could scarcely be limited to Wainad Coffee, when the produce of the Neilgherries, the Shervaroy Hills, and other parts of the country is in the market.

5. The only system that appears feasible to the Board is a composition for the ultimate right of Government to collect a tax on the existing waste when brought under cultivation, and to this the Planters show no disposition to consent.

6. Under these circumstances it appears to the Board that for the present matters must remain as they are.

No. 204. ORDER THEREON, 18th January 1864, No. 105.

1. In accordance with a suggestion of the Home Government the Collector of Malabar was instructed in G. O. dated 9th January 1863, No. 48, to invite the Planters of Wynad individually to offer terms of composition for the assessment of their Estates.

2. Mr. Ballard reports that he accordingly addressed the Planters' Association and about sixty planters. To his letter he has only received eight replies, of which five are in the negative.

3. The remaining three gentlemen offer the following terms.

4. Mr. Crawford holds three Estates, of respectively 275, 250 and 500 Acres. Of the first he states that 60 Acres are unculturable, 45 though culturable are not to be planted, 100 are in bearing and 70 will be in bearing in the current year. The assessment payable probably next year, will be Rupees 240 on the 170 Acres planted out, and 2 Rupees per Acre on the 45 Acres reserved, when they are brought under cultivation. Assuming then that the Estate really comprises only 275 Acres and that 60 of these are unculturable the maximum assessment realizable by Government would be Rupees 430, while Mr. Crawford offers to compound for Rupees 375 or at a discount of about 12½ per cent.

5. Of the second Estate 100 Acres are said to be unculturable, 20 are now in bearing, 50 will be in 1865 and 30 in 1866, and the remaining 50 are not to be planted. The maximum demand on this Estate would thus be Rupees 300, and Mr. Crawford offers to compound for Rupees 210 or at a discount of 30 per cent. The third Estate contains 500 Acres, of which 100 are declared unculturable, 125 are in bearing and 275 are not to be planted. The maximum demand in this case would be Rupees 800, and Mr. Crawford offers Rupees 325. In regard to this Estate, however, Mr. Crawford explains that while it belongs to him, the cultivation is never likely to exceed 125 Acres, that he will sell the surplus land if he can, but may have to wait for years for an opportunity, and that uncertainty as to future claims renders it unsafe for holders of large blocks to compound on liberal terms.

6. The Collector and the Board do not recommend the acceptance of Mr. Crawford's offers, but the first appears to the Government to be reasonable and fair, supposing the total area and the unculturable area to be correct, on which point Mr. Ballard has doubts. Considering the desire of the Home Government to encourage compositions, the Government are willing to accept Mr. Crawford's offer for the first Estate, *if his areas on survey prove correct*, or to compound at a deduction of 12½ per cent. on the whole culturable area as ascertained by survey.

7. Mr. Crawford's offer in regard to the other two Estates are not sufficiently favorable for acceptance.

8. Mr. Gordon states that his Estates are to be cultivated with Coffee to the extent of 300 Acres each, and he is willing to pay the full rate on the area already cultivated as ascertained by the recent Survey, and "for the remainder two-thirds of the acreage required to complete the 300, to be planted in 1863, one-third in 1864." In the absence of information as to the gross extent and culturable area of these properties it is impossible to form any judgment of the fairness of this offer. The Collector will furnish this information if he has it.

9. Mr. Richmond has four Estates, but his offers when compared with the extent of the properties are manifestly too low. Information is requisite as to the proportion of each which is unculturable, and will be submitted by the Collector if available.

10. The proposal of some of the gentlemen to substitute an export duty in lieu of the land assessment cannot be entertained.

11. Mr. Ballard raises a question as to the manner in which the commuted assessment is to be proportioned when Estates are sub-divided. All that is requisite is to protect Government from the contingency of a proprietor saddling unculturable land (which would not enter into the calculation on which the commutations would be based) with the commuted assessment which would then be lost, and the best method of doing this is to adopt the principle followed in Zemindary Estates, and stipulate in the deed of composition that sub-divisions shall be invalid unless the proportion of assessment payable on each be first fixed by Government.

Section VIII, Regulation XXV of 1802.

12. Mr. Ballard will enter into negotiations with Mr. Crawford on the basis of these instructions, and report the result through the Board of Revenue.

13. The Government remark that these papers remained upwards of five months under the Board's consideration. The Government look for greater promptitude in future.

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

CIRCULAR.

COLLECTOR'S OFFICE CALICUT
JANUARY 16th 1863.

FROM

G. A. BALLARD ESQUIRE,
Collector of Malabar

To,

SIR,

1. Under orders of Government I invite you to offer terms of composition of the land assessment on your Coffee Estate in the Wynad.

2. Under present conditions you are required to pay a land assessment of Rupees 2 per cultivated acre of Coffee in and after the 3rd year.

3. An assessment fixed on the cultivated area of the year involves annual inspection. It is with a view to avoid if possible the expence of this to Government, and its trouble and annoyance to the Planter, that the present invitation is addressed to you.

4. I subjoin an example of the only form of composition that suggests itself to me.

A has an Estate of 500 acres.
100 are unculturable.
100 are in bearing and paying full assessment this year.
50 acres more will be assessable next year.
A expects to have 50 more assessable each year till all his Estate is in bearing.

Thus *

1863 on	100 acres	Rs	200.
64	150 „	„	300.
65	200 „	„	400.
66	250 „	„	500.
67	300 „	„	600.
68	350 „	„	700.
69 & after	400 „	„	800.

By annual inspections his assessment * would increase on these conditions Rs. 100 per annum till it reached its maximum viz Rs. 800.

A might offer to compound with Government *now* to agree to pay on the above calculations,—to be rid of inspections,—and to be allowed all the advantage he could gain by extending his cultivation more rapidly, taking of course on his part the risk of not getting on as quickly as he anticipated.

I merely give the above as an example without any reference to the probability or relations of areas, assessments, or figures.

5. Are you inclined for this, or any other, and what, form of composition?

Your reply should be as specific as possible mentioning the precise figures of area, assessment and annual composition applicable to your own case.

6. Of course it will rest with Government to accede to or reject any terms proposed, but liberal consideration will be given to fair and reasonable propositions.

7. I request your reply may be addressed to the Deputy Collector of Wynad who has been requested to forward it in due course.

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

Signed G. A. Ballard

Collector.

Revenue Department

6

Memorandum.-

In accordance with a suggestion of the Board Government the Collector of Malabar was instructed in G. O. dated 9th January 1863 No. 18 to invite the Planters of Wynaad individually to offer terms of composition for the assessment of their Estates.-

Mr Ballard (1) reports that he accordingly addressed the Planters Association and about sixty Planters. To his letter

letter he has only received 8 replies, of which 5 are in the negative.—

The remaining 3 gentlemen offer the following terms - Mr Crawford holds three Estates, of respectively 275 - 250 and 500 acres - of the first he states that 60 acres are uncultivable - 45 though cultivable are not to be planted 100 are in bearing and 70 will be in bearing in the current year - The assessment on payable probably next year will be Rupees 240 on the 170 acres planted out and 2 Rupees per acre on the 45 acres reserved, when they are brought under cultivation. Assuming then that the estate really comprises only 275 acres and that 60 of these are uncultivable the maximum assessment realizable by Government would be Rs. 420 while Mr Crawford offers to compound for Rs. 375 - or about 11 per cent.

Of the second estate 100 acres are said to be uncultivable - 20 are now in bearing - 50 will be in 1865 and 30 in 1866 - and the remaining 50 are not

not to be planted - The
Maximum demand on
this Estate wants thus be
Rs 300 and Mr Crawford
offers to compound for Rs 210.
or 30 per cent. The third
Estate contains 500 acres of
which 100 are declared cul-
-turable - 125 are in bearing
and 275 are not to be planted.
The Maximum demand in this
case wants be Rs 800 and
Mr Crawford offers Rs 325.
In regard to this Estate
however Mr Crawford
explains that while
it belongs to him the
cultivation is never
likely

likely to exceed 125 acres -
that he will sell the
surplus land if he can
can but may have to
wait for years for an
opportunity and that
uncertainty as to future
claims renders it unsafe
for holders of large
blocks to compound
on liberal terms -

The Collector
does not recommend
the acceptance of
Mr Crawford's offers -
but it seems to me
that the first is as
fair as Government
can reasonably expect -

Supposing

supposing the total
areas and the cultura-
-ble areas to be correct-
on which point Mr.
Ballard has doubts -
Looking at the anxiety
displayed by the Home
Government & the
Government might to
express themselves
willing to accept Mr.
Cranfords offer if his
areas on survey proves
correct - or to compound
at a deduction of
10 per cent on the
whole culturable areas.
Mr. Cranfords
offer in regard to the
other two Estates
seem

- Gov. for the one Estate only
and on the conditions that
the areas are found correct
& that Mr. C agrees to terms
which will secure the Govt
revenue in the event of
the Estate being subdi-
-vided - As the Secty of State
desires arrangements of the
kind to be carried out
we must do what we can
& an example must be set
may be followed &

x Say a deduction of 10%
which would give R430-43
=R387. supposing the
cultivable area to be
correctly stated

seem to me inadmissible.
Mr. Gordon states
that his Estates are to be
cultivated with Coffee
to the extent of 300 Acres
each - and he is willing
to pay the full price on
the area already cultivated
as ascertained by the
recent Survey - and for
the remainder 2/3ds of the
average required to com-
-plete the 300 - to be planted
in 1863 - one third in 1864 -
In the absence of infor-
-mation as to the exact
extent and cultivatable
area of these properties
it is impossible to form
any judgement of the
fairness of this offer.
The Collector should
furnish

jurnish better information if the learned Mr Richmond has four Estates but his offers for them compared with the extent of the properties are manifestly too low. Information is requisite as to the proportion of each which is unentailable and should be submitted by the Colls if available.

The proposal of some of the gentlemen to substitute an Export duty in lieu of the Land assessment will not I presume be listened to. It would exempt all Coffee consumed at home and would cause complications of numerous kinds as pointed out

I think there might be a general Export duty, but then a separate question depends on more extensive grounds than come under discussion in this paper. The proposition as here simply proposed cannot be entertained

We cannot discuss the question of export duty in

postponed commentation JP

out by the Board. The next cry of course would be to abolish the Export duty!

It will be seen that the planters have not the responsibility annual survey which has been assumed.

Mr Ballard raises a question as to the manner in which the commuted assessment is to be proportioned when Estates are subdivided. It evidently would not be safe to distribute the gross assessment equally on each acre of the Estate, as a part of every property will ordinarily be

be cultivable nor could the proprietor be settled the matter as he might settle unprofitable parts with the assessment which would then be irrecoverable. It would be necessary either to reserve in the deed of composition the usual powers for the protection of Govt as exists in the case of permanent zamindaries viz that the proportion of assessment payable on each subdivision be first fixed by Government or to provide that in the event of subdivision the assessment shall be equally distributed over

over each acre of all the land which are cultivable into the calculation on which the composition is based. Either plan would be open to the objection that the zamindar may possibly demur to both.

It will be seen that these papers have been more than 5 months in the Board's office.

J Dal

In the assessment would be apportioned on the cultivated land — in Jessore 275 - 60 = 215 Acres

Remark whether action under cultivation

suggest that Govt look for more practicable

JPP

Time of division in the — I would fix the proportion of the assessment that they should not pay in three instalments

JPP

Revenue Sept 4th

No 105.

Proceedings of the Madras Government, under date the 18th January 1804

Read the following Proceedings of the Board of Revenue

Submitting, with remarks, certain papers regarding the composition of the land assessment on Office Estates in Wynaad. (Hereunder 15th Dec. 1803, No 7902)

In accordance with a suggestion of the Home Govt the Collector of Malabar was instructed in C. No dated 9th January 1803 No 48 to invite the Planters of Wynaad, individually, to offer terms of composition for the assessment of their Estates.

W. Ballard reports that he accordingly addressed

JP

Recd Jan 1, 1804 Ry

addressed the Planters Association and about sixty Planters. To his letter he has only received 8 replies, of which 5 are in the negative-

The remaining 3 gentlemen offer the following terms-

Wm Crawford holds three Estates, of respectively 275-250 and 500 acres- Of the first he states that 60 acres are uncultivable-45 though cultivable are not to be planted- 100 are in bearing and 70 will be in bearing in the current year- The assessment payable probably next year- will be Rupees 240 on the 170 acres planted out and 2 Rd per acre on the 45 acres reserved, when they are brought under cultivation- Assuming them

that the Estate really comprises only 275 acres and that 60 of these are uncultivable the maximum assessment realizable by Government would be Rupees 430 while Wm Crawford offers to compound for Rd 375- or at a discount of about 13 per cent-

Of the second Estate 100 acres are said to be uncultivable- 20 are now in bearing- 50 will be in 1865 and 30 in 1866- and the remaining 50 are not to be planted- The maximum demand on this Estate would thus be Rd 300 and Wm Crawford offers to

to compound for Rupees 210 or at a discount of 30 per cent. The third estate contains 500 acres of which 100 are declared uncultivable - 125 are in bearing and 275 are not to be planted - The maximum demand in this case would be Rupees 800 and Mr. Crawford offers Rs. 325 - In regard to this estate however Mr. Crawford explains that while it belongs to him the cultivation is never likely to exceed 125 acres - that he will sell the surplus land if he can but may have to wait for ten years for an opportunity and that uncertainty as to future claims renders it unsafe for holders of large blocks to compound on liberal terms - The Collector does not recommend the acceptance of Mr. Crawford's offers - but the first appears to the Government to be reasonable and fair - supposing the total area and the uncultivable area to be correct - on which point Mr. Ballard has doubts - Considering the desire of the Govt.

Government to encourage compositions, the Government are willing to accept Mr. Crawford's offer for the first Estate, if his areas on survey prove correct - or to compound at a deduction of 12½ per cent on the whole cultivable area, as ascertained by Survey.

Mr. Crawford's offer in regard to the other two Estates are

Alteration done in Council & approved J.D.S

are not sufficiently favorable for acceptance.

Mr. Gordon states that his Estates are to be cultivated with Coffee to the extent of 300 Acres each - and he is willing to pay the full rate on the areas already cultivated as ascertained by the recent Survey - and for the remainder 2/3rds of the acreage required to complete the 300 - to be planted in 1863 - one-third in 1864". In the absence of information as to the gross extent and cultivable area of these properties it is impossible to form any judgment of the fairness of this offer. The Collector will furnish this information if he has it.

Mr. Richmond has four Estates but his offers when compared with the extent

extent of the properties are manifestly too low - Information is requisite as to the proper=tion of each which is un=cultivable - and will be submitted by the Collector if available.

The proposal of some of the gentlemen to substitute an export duty in lieu of the land assessment cannot be entertained.

Mr Ballard raises a question as to the manner in which the commuted assessment is to be proper=tioned when Estates are subdivided - All that is requisite is to protect Govt from the Contingency of a proprietor saddling un=cultivable land - which would not enter into the calculation on which the commutations would be based -

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based wholly or partially with the commuted assess=ment which would then be lost - and the best method of doing this is to adopt the principle followed in Zemindary Estates and to stipulate in the deed of composition that subdivi=sions shall be invalid unless the proportion of assessment payable on each be first fixed by Government -

Mr Ballard will enter into negotiations with Mr Crawford on the basis of these instructions and report the result through the Board of Revenue -

The Government re=mark that these papers remained upwards of 5 months under the Board's

Board's consideration
The Government look for
greater promptitude in future.

L. N. S.

16 Copies. To the Bd of Revenue Dept Wg. Surv

Enclosure in a Letter to England
2nd February 1864 No. 6

Pro. No. 89-90
9-1-63

Revenue 1864 Dep.t
Pro: of Govt for Jany:

No 105.

Pro: of the Madras Govt.
D/ 18th January 1864.

Pro: of the Bd. of Rev: D/ 21 May/64
No 1378.

Proceedings Board of Revenue submitting with remarks certain papers regarding the composition of the land Assessment on Coffee Estates with Appendix with orders thereon.

Ff. 203 & 204.