MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1087 — Press ~~Mis.~~

297.298

Dated 22 — 6 — 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd June 1864.

No. 297. Read the following Proceedings of the Board of Revenue, dated 29th April 1864, No. 2,587:—

Read the following Abstract of the replies of the several Collectors to the Board's Miscellaneous Circular, No. XI, dated 9th February 1863, regarding the levy of a Cart Tax.

ABSTRACT *of the reports of the several Collectors on the proposal to fix a Tax on Carts and Carriages with a view to provide means for the construction and maintenance of District roads.*

GANJAM.—The number of carts is 22,746, out of which 20,819 belong to Ryots, and 1,927 to other classes; this is from only a portion of the District.

The bulk of the wheeled carriages is owned by the Ryots, whose agricultural stock should not be taxed in addition to taxing the soil. Has no objection to taxing carts habitually plying for hire or kept by private individuals for their own use, and thinks 1 Rupee on each cart would suffice.

VIZAGAPATAM.—Estimates the number of carts at 20,000, the tax on which, at 2 Rupees each, would yield Rupees 40,000 per annum. But considers that its levy would ruin the three Municipal Associations of Vizagapatam, Vizianagrum, and Bimlipatam, which are mainly supported by a toll levied on carts entering each town, the Bimlipatam Municipality entirely so, as his bandy-men would not pay twice over.

The Vizianagrum Rajah, who owns great part of the country, keeps up roads throughout his estate in very tolerable order, and unless Government exempted the bandies of his farmers from the impost, he would probably withhold his present outlay.

GODAVERY DISTRICT.—Estimates the probable number of vehicles in use at 3,005, which would be liable to the Cart Tax.

KISTNA DISTRICT.—There are about 10,000 bullock carts in the District liable to the tax.

That with the exception of the road leading from Ibrampatam (ten miles beyond Bezwarah) to the Nizam's frontier, a distance of sixty-four miles, which is in tolerably good repair, there is not another road in the whole District which is even passable for vehicles of any description during the monsoon.

The proposed tax of Rupees 2 per annum on each vehicle, would go but a very short way towards making metalled roads, which are the only kinds of road passable for traffic in wet weather through Cotton soil, of which most of the District is composed, and that unless Government are prepared to expend a very large sum in metalling these roads, the public (upon whom the tax would really fall, as cart owners would of course raise their hire) would not think they got full value, in the improvement of the roads of their own District, for what they paid.

The water communication in the District is very good, as there are canals from Masulipatam to Bezwarah, from Bezwarah to Ellore, and from Seetanagram on the Guntoor side opposite Bezwarah to Nizampatam, where there is a large Salt Cotaur, and another is sanctioned, which will connect the Salt Cotaur of Buntoomillay with Bezwarah; besides these are numerous smaller branch channels on which Ryots are able to convey their produce in boats to the nearest markets, so that the want of good roads is not so much felt, as in some other Districts.

In making these remarks Mr. Foord has no wish to oppose the introduction of the tax; but thinks it his duty to bring to the notice of the Board any objections which his local experience suggests.

NELLORE.—Estimates the number of carts at 10,000, which at 2 Rupees a cart, would give 20,000 Rupees a year. Would double the tax for four wheels, which would add another 100 Rupees. But if the tax were only to be levied on carts, the number of pack bullocks would increase and the number of carts decrease. The new tax would thus exercise an injurious influence on the development of the country, and to counteract such retrograde tendency, as well as with reference to the justice of the course, recommends the levy of a tax on pack bullocks as well as carts, by fixing the tax for pack bullocks at half a Rupee each, from which at least Rupees

2,000 more may be expected. And thus a direct tax on the ordinary means of traffic would bring in about 22,000 Rupees, or something more than 1¼ per cent. of the Ryotwar Land Revenue.

Strongly recommends the introduction of the proposed tax.

CUDDAPAH.—The total number of bandies in the District are 24,531, of which 13,551 are wheeled bandies and 10,980 Cammi bandies; the first are mostly used for conveying goods to Madras and other Districts, and have large wheels; whereas the latter have small narrow wheels mostly used in internal traffic.

Is of opinion that in raising the fund it is not fair or politic to tax bandy-owners alone, but that the Ryots, the local merchants, and those who trade with the District, who are directly benefitted, should also be taxed.

Thinks that it will be sufficient to levy 1 Rupee on each bandy, and that from this source an annual increase may be reckoned on, bearing in mind that this large number of bandies, nearly 25,000, is not the accumulation of many years, but have sprung up in a most wonderful manner simultaneously with the opening out of the District by roads. Would levy a tax of 2 Rupees on all native hakris and foru-wheel carriages.

That to make the tax fall in proportion on the Ryots would divide the Puttahs in three classes, viz.,

Those up to 10 Rupees.
Those between 10 and 30 Rupees, and
Those above 30 Rupees.

That all Puttahs up to 10 Rupees inclusive to pay an additional assessment of half per cent. all from 10 to 30 one per cent., and all higher than 30, two per cent., by which the sum of Rupees 23,121½ would be derived.

That in the event of the Income Tax being done away with every retail shop to pay 2 Rupees for a license, and every wholesale dealer 10 Rupees, by which Rupees 12,000 might be realized.

That the merchants, both European and Native who mostly export, be required to pay a fee of half per cent. for every Accountant General's Bill cashed, by which the sum of Rupees 8,000 would be realized.

Is further of opinion that the above scheme might be carried out, and the amount collected during the present year in the same way as the Local Funds are collected in Salem. Would have every Officer in charge of a range to take a tour in the District, explain the nature and object of the tax with regard to the Ryots, the sum each would have to pay to be written in each Puttah, and the bandy owners to have a Puttah kept in duplicate, one copy to be kept in the Talook Treasury, and one given to the owner, and the cart also to have a large L in red paint.

BELLARY.—The estimated number of carts is 18,295, which at 2 Rupees each will amount to 36,590. The proposed tax is moderate in the present low value of the currency, as regards the prices of agricultural produce. The village heads can collect the tax and give receipts as in other branches of the revenue.

As regards the administration of the proceeds of the tax, would give the road work, construction, and repair, as much as possible, to the local agency of the village Potail, furnished with some plain rules for guidance.

KURNOOL.—Has consulted the local Officers on the subject of imposing a Wheel Tax, and concurs with them in thinking the proposed measure not only equitable but necessary. Considers that the levy of the tax would be easy; that the license should be taken out yearly; should be liable to be produced at any time on demand; should be renewable at the expiry of its term, by a Revenue Officer in any District in which the cart might be at the time; should be transferrable on the sale of the cart to the purchaser, for the completion of its term, each transfer being endorsed on the license; that the power of issuing and renewing licenses should be given to all Tahsildars, and that the punishment of cart owners, unable to produce their license, should be vested in the same Officers.

Suggests that one Rupee per wheel be levied yearly on all conveyances kept for private use on hire, and a smaller fee of one Rupee per cart be charged on all solid wheeled bandies, whether of wood or stone.

Estimates the probable number of wheeled carts at 7,500, and the agricultural and Wudder bandies at 2,500, which would bring in a revenue of Rupees 17,500 yearly, and which, with the tax on private conveyances, amounting to Rupees 500, would make a total revenue for the District of Rupees 18,000.

MADRAS.—From the returns received in the beginning of 1862, in connection with the enforcement of Act VIII of that year, the number of vehicles of all sorts in the District was estimated at 14,748, irrespective of those at Madras and its suburbs. Believes that the proposed rate of 2 Rupees for each vehicle to be too high, and suggests that there be two rates of 1 and 2 Rupees, the former rate for the common country carts, and the latter for all conveyances of a superior kind, such as four-wheeled carriages and what are commonly called box coaches.

Suggests also that a separate small toll be levied on important bridges and ghâts, the construction and maintenance of which are costly.

NORTH ARCOT.—The Road Fund in the District varies from 31 to 33,000 Rupees, and believes the proposed local District Tax will fall short of this sum, because the estimates of vehicles in some places are high. Is of opinion that the introduction of this tax in supercession of the Road Cess will be unpopular because of the novelty of the measure. Does not however see any objection to it, but fears that the income, which is already small enough considering the work to be done with it, will become precarious and not increase; while the Road Cess increases with the cultivation and is familiar, and not objected to by the people.

There are about 12,946 carts, and 2,691 Wudder bandies in the District.

SOUTH ARCOT.—Thinks that an indiscriminate tax of Rupees 2 on all carts or conveyances in the provinces too high, and would be found to press heavily on the masses. Is of opinion that there should be a distinction between spring conveyances and common carts, and would propose two classes; the first to embrace all spring carts or carriages of whatever kind to be assessed at Rupees 2 annually; and the other class to embrace all other vehicles including the ordinary carts of the country to be assessed at 1 Rupee.

This arrangement would meet with no opposition from either class of payers, and the distinction is one which seems only equitable in view of the persons affected by the tax. Would rather increase the rate three-fold on the first class than raise the tax to the standard proposed by Government for all indiscriminately.

The wheeled vehicles in the District may be computed in round numbers to 15,500, and divided as follows:—

		Rs.
500 spring carriages,	1st class at 2 Rupees ...	1,000
15,000 carts,	2nd class, at 1 Rupee ...	15,000
		16,000

TANJORE.—Estimates the number of vehicles which would be chargeable to the tax at 10,000.

TRICHINOPOLY.—A cart tax such as proposed would be certain to cause much excitement and discontent, but its object is so necessary, would be so beneficial, and seems so unattainable in any other way, that popular prejudice should not be too much deferred to in initiating the experiment.

With respect to the mode of levying the tax, the Curnum of each village might keep a register of the number of bandies in it, but in Trichinopoly itself where so many are daily halting, arriving, or departing, some small establishment would probably be necessary for keeping the account. Every wheeled vehicle, without question of cattle, should be liable to the tax, except "Wudders' bandies."

The Collector in his tour through the District would ascertain where lines are most wanted, and could be best opened up, and the control of the funds would be better vested for the present at least in him alone. The Ryots should take a reasonable share in repairing the roads within their own villages; as suggested in paragraph 7 of the Government Order, the District Engineer would give the Collector the benefit of his professional experience, and accounts might be periodically published for the satisfaction of the people.

Estimates the number of vehicles at 7,487, which at 2 Rupees a cart would bring Rupees 14,974.

MADURA.—Estimated number of vehicles in the District is 25,000. Is of opinion that the owners of carts should be required to take out licenses annually, and that Curnums and Natamgars of villages be required to furnish accounts of bandies half yearly to be checked by Tahsildars. In Zemindaries not within the jurisdiction of Tahsildars, the duty to be entrusted to the Zemindars when willing to undertake them, if not to Sub-Magistrates.

People failing to apply for the license to be subjected to a small fine in addition to the tax.

Is of opinion that the amount collected should be laid out upon the repair of roads.

TINNEVELLY.—The probable number of vehicles which would be chargeable to the tax would be about 23,169.

Is of opinion that if a Cart tax is decided on, the Curnums must keep accounts for their respective villages. The roads in Ceylon are kept in excellent order by the people contributing a certain amount of labour, or an equivalent in money for the same, and in connection with the object in view, thinks that the laws of the Ceylon Government on the subject could be made, with modifications, applicable to this Presidency.

SALEM.—Four thousand and five hundred vehicles would be chargeable with the proposed Wheel Tax; the administration of which should be jointly with the Collector and the District Engineer, and be collected by the ordinary village Revenue servants in one payment in the month of May in each year, and the receipts credited to the head of Local Funds.

COIMBATORE.—From the best data available it is found that there are in the District about 4,000 bandies, which at Rupees 2 each would yield a sum of Rupees 8,000 per annum.

The easiest way to collect this tax would be by the issue of licenses. Each bandy-man should be obliged to take out a license in the Talook in which he usually resides within a certain period, say within the month of January, and failing his doing so, he should be liable to a penalty double or treble the amount of the license fee.

The simplest and least objectionable mode of raising a Local Fund would be to charge one Anna on each Acre of wet cultivation, and half Anna on each Acre of dry cultivation. The amount might be entered in each man's Puttah, and collected, and remitted to the Treasury by the same machinery that now collects the Land Revenue. The people would not object to the imposition, their contributions would be light, and would fall alike on all; the sum thus collected would amount to about 5,700 Rupees per annum, the contribution of which in the manner proposed, would cause less dissatisfaction than the collection on bandies.

SOUTH CANARA.—There are about 425 wheeled conveyances which would be liable to the tax, and suggests that the amount received in each Talook should be expended on the roads of that Talook.

MALABAR.—States that at the rate of 2 Rupees per vehicle per annum, the total amount that would be realized by the tax would only reach about Rupees 6,400 annually, a very insignificant sum, and quite disproportionate to the wants of the province; and that though the tax may be well adapted for raising a Local Fund for cross roads in some Districts, would deprecate its introduction into Malabar at present.

1. Ordered that the above Abstract, together with a file of the Collectors' replies, be submitted for the orders of Government, with reference to the correspondence noted in the margin.

Govt. Order dated 4th April 1862, No. 679, P. W. D.
Board to Government, 17th November 1862.
Govt. Order dated 3rd February 1863, No. 286, „
Do. do, 9th December „ „ 3,636 „

2. In their letter to Government, No. 7,523, dated 17th November 1862, reporting on the proposed temporary assignment of 2 per cent. of the Land Revenue of each District for the repair and maintenance of the District roads included in it, in anticipation of the formation of a Road Cess Fund as the revision of assessment proceeds in the several Districts, the Board of Revenue suggested that, in addition to the assignment, a small annual tax on all wheeled vehicles in the Districts, would, under the sanction of the Legislature, be not only unobjectionable, but very beneficial to the payers if strictly devoted to this local purpose. The Government, in their Order No. 286, dated 3rd February 1863, concurred (paragraph 6, in the Board's suggestion, remarking that a License Fee of 2 Rupees per annum on carts and carriages would be moderate, and would not interfere with the levy of tolls on special works as is now the rule. But before taking the necessary steps for introducing a Bill for the levy of a Cart Tax, the Government directed the Board to compile, in communication with the Chief Engineer, a set of rules for the regulation of the Fund to be thus raised, and to submit the rules for their approval, as well as a Statement of the probable receipts from the tax.

Paragraphs 7, 8 and 9.

3. From the above abstract of the replies of the several Collectors to the Board's Circular on the subject, it will be seen that the introduction of the tax is viewed favourably by all the Collectors, except those of the Vizagapatam, Kistna and Malabar Districts, to whom the measure does not commend itself, owing to the peculiar circumstances of their Districts at present.

Miscellaneous Circular, No. XI, dated 9th February 1863.

4. The Acting Collector of Vizagapatam states that the levy of the tax would ruin the three Municipal Associations of Vizagapatam, Vizianagrum and Bimlipatam, as they are supported (the first two mainly and the third altogether) by a toll levied on carts entering each town, and the bandy-men would not pay twice over. Besides this, the Rajah of Vizianagrum, whose Zemindary includes great part of the country, keeps up roads throughout his estate in very tolerable order, and unless Government exempted the bandies of his farmers from this tax, he would probably withhold his present annual outlay.

5. The Kistna Collector observes that most of his District being composed of Cotton soil, metalled roads only are suited to the District, towards the formation of which the proceeds of a Cart Tax, likely to amount there to about Rupees 20,000, would go but a very short way; that unless Government are prepared to expend a very large sum in metalling the roads to be formed, the public (upon whom the tax would really fall as cart-owners would raise their hire) would not think they got full value in the improvement of the roads of their own District for what they paid; that with the exception of a distance of sixty-four miles forming the road between Ibrampatam and the Nizam's frontier which is in tolerably good repair, there is not another road in the whole District which is even passable for vehicles of any description during the monsoon; but that the water communication in the District being very good, the want of good roads is not so much felt as in some other Districts.

6. The Collector of Malabar deprecates the introduction of the tax as its proceeds (likely to amount to Rupees 6,400 per annum in his District) would be too insignificant compared with the wants of the District in respect of roads, and its imposition would probably check any increase in the number and use of wheeled vehicles, which are a comparative novelty in the District, and need to be encouraged in every way.

7. The number of taxable vehicles, the rates at which the Collectors propose to tax them, the income likely to be thus derived, &c., in the several Districts are shown in the following Statement :—

DISTRICTS.	Number of Carts.	Rate per cart proposed by the Collectors.	Total.	Carriages, Hackris, or other spring bandies.	Rate per Bandy.	Total.	Total number of Vehicles.	Total proceeds of tax.	Total per-centage of the Road Cess taken from Statement appended to Board's letter to Government No. 7,523, dated 17th November 1862.	Total proceeds of the Cart Tax at an uniform rate of 2 Rupees on all Vehicles.	Increase or Decrease of column 11 compared with column 10.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Ganjam. ...	22,746	1	22,746	...	...	...	...	...	20,384	45,492	+ 25,108
Vizagapatam.	20,000	2	40,000	...	...	...	...	...	24,759	40,000	+ 15,241
Godavery. ...	...	2	...	...	...	...	3,005	6,010	63,048	6,010	— 57,038
Kistna. ...	10,000	2	20,000	...	...	...	...	...	56,103	20,000	— 36,103
Nellore. ...	10,000	2	20,000	25	4	100	10,025	20,100	32,144	20,050	— 12,094
Cuddapah....	24,531	1	24,531	...	2	...	...	...	34,609	49,062	+ 14,453
Bellary. ...	18,295	2	36,590	....	...	...	...	...	39,297	36,590	— 2,707
Kurnool ...	7,500	2	15,000	250	2	500	10,250	18,000	26,657	20,500	— 6,157
	2,500	1	2,500								
Madras. ...	...	1	...	...	2	...	14,748	...	21,644	29,496	+ 7,852
North Arcot.	15,637	2	31,274	...	...	...	...	...	32,157	31,274	— 883
South Arcot.	15,000	1	15,000	500	2	1,000	15,500	16,000	47,050	31,000	— 16,050
Tanjore. ...	...	2	...	...	2	...	10,000	20,000	81,981	20,000	— 61,981
Trichinopoly.	...	2	...	...	2	...	7,487	14,974	29,282	14,974	— 14,308
Madura. ...	...	2	...	...	2	...	25,000	50,000	35,071	50,000	+ 14,929
Tinnevelly...	...	2	...	...	2	...	23,169	46,338	45,988	46,338	+ 350
Salem ...	...	2	...	...	2	...	4,500	9,000	39,100	9,000	— 30,100
Coimbatore...	...	2	...	...	2	...	4,000	8,000	45,107	8,000	— 37,107
South Canara	...	2	...	...	2	...	425	850	22,196	850	— 21,346
Malabar. ...	...	2	...	...	2	...	3,200	6,400	34,698	6,400	— 28,298
Total...	...	...	...	...	...	...	...	...	7,31,275	4,85,036	— 2,46,239

8. From column 12 of the above Statement, it appears that the proposed Cart Tax at an uniform rate of Rupees 2 per annum on each vehicle, is estimated to yield less than the Road Cess Fund, in the majority of the Districts, the minority consisting of Ganjam, Vizagapatam, Cuddapah, Madras, Madura, and Tinnevelly. The number of spring bandies in the Districts of Ganjam, Vizagapatam, Kistna, Cuddapah, Bellary, and North Arcot respectively is not given by the Collectors, but these omissions, if supplied, would affect the total results above shown to a very inconsiderable degree.

9. As regards the uniform rate of 2 Rupees, it is adopted by all the Collectors except those of Ganjam, Cuddapah, Madras, and South Arcot, who propose reducing it to 1 Rupee in the case of common carts. The Collector of Kurnool would levy the higher rate from the common carts, but the reduced rate from the Wudder bandies which are furnished with solid wheels and inferior in description to the former. The Collector of Trichinopoly thinks that Wudder bandies should be altogether exempted from the tax.

10. The Board are not disposed to advocate any alteration in the rate of 2 Rupees for all vehicles, being of opinion that, the wear and tear of the District roads is ascribable in a greater degree to common carts with their rudely constructed wheels than to spring vehicles.

11. In respect of the administration of the tax, the suggestions of the Collectors who have offered any on this part of the subject, are as follow :—

I. That every Revenue Officer in charge of a range should make a tour within such range in order to explain the nature and object of the tax.

Cuddapah.

II. That the Curnum of each village should keep a Register of the number of bandies in it, the Register being revised half yearly and checked by the Tahsildar; but that in towns where a large number of bandies daily halt, arrive, or depart, a small establishment will probably be found necessary.

Madura and Trichinopoly.

III. That in Zemindaries not within the jurisdiction of Tahsildars, the duty of superintendence be entrusted to the Zemindars when willing to undertake it; if not, to Sub-Magistrates.

Madura.

IV. That the amount of tax payable by each Ryot be written on his Land Revenue Puttah; but that other bandy-owners have a separate Puttah or license, one copy of which is to be kept in the Talook Treasury.

Cuddapah.

V. That the power of issuing and renewing licenses to bandy-owners be vested in Tahsildars; that the licenses be taken out yearly within the month of January, on penalty, in default, of a fine equal to double or treble the amount of the license fee; and that the fee itself be paid in full to the ordinary Revenue Officers in the month of May in each year.

Kurnool.

Salem.

VI. That the licenses should be liable to be produced at any time on demand, on penalty in default of a fine by the Tahsildar; that they should be renewable at the expiry of their term by a Tahsildar or other competent Revenue Officer in any District in which the carts might be at the time; and should be transferrable on the sale of the carts to the purchaser for the completion of the term, each transfer being endorsed on the license.

Kurnool.

VII. That the control of the funds should be vested in the Collector, who in his tour through the District should ascertain where lines are most wanted and could be best opened up, and that the construction and repair of the roads should be given as much as possible to the local agency of the village Potail, furnished with some plain rules for guidance.

Trichinopoly and Bellary.

VIII. That the accounts of the Fund be published periodically for the satisfaction of the people.

Trichinopoly and Tinnevelly.

IX. The Collector of Tinnevelly suggests that the Ceylon road ordinance might with advantage be adopted in this country.

12. The Board consider that the general opinion in favour of a Cart Tax and the equity of an arrangement which shall make the vehicle pay for the made road it uses, warrants the immediate introduction of a system which seems well calculated to produce an amount of revenue that would materially facilitate the construction of good roads throughout the country. The main point to be considered seems to be that the tax shall not in the slightest degree check the use of carts, and the Board have no doubt that an annual cess of Rupees 2 on each wheeled vehicle throughout the country might be levied without in any way incurring this risk.

13. The change in the constitution of the Department Public Works has prevented the Board from compiling rules in communication with the Chief Engineer, and they moreover submit for consideration that such a compilation would more appropriately follow than precede the necessary legal enactment on the subject.

14. They would suggest that the papers relating to the Ceylon system of maintaining roads by aid of a contribution from the people be obtained from that Government.

15. The Board have to apologise for the delay that has occurred in the submission of these Proceedings. They contemplated blending in one report their replies on the several subjects of this cart tax, the suggested Maramut cess, the improvement of the Ferry rents, and the question of customary village labor, all of which have been referred to them by Government; but on further consideration they deem it best to dispose of each reference separately.

Referred to the Revenue Department, with reference to the following Orders.
P. W. Proceedings No. 286, dated 3rd February 1863.
Revenue „ „ 392, „ 4th March 1864.

Chepauk,
12th May 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P. W. D.

No. 298.

Local Funds.

ORDER THEREON, 22nd June 1864, No. 1,081.

1. With these Proceedings the Board of Revenue submit the reports of the different Collectors on the proposal to levy a tax on carts and conveyances, for the repair and maintenance of District roads.

2. On a careful consideration of the question, the Government are of opinion that it is inexpedient to have recourse to this mode of raising funds for the construction and maintenance of roads.

3. The proceeds of the tax, supposing 2 Rupees to be levied on each cart, would according to the returns of the Collectors amount to Rupees 4,85,000, but in this calculation are included six Districts where a Road Cess is now or shortly will be levied, producing more than twice as much as the Cart Tax will yield. Excluding these Districts the proceeds will be only Rupees 3,66,774. If however the tax be fixed at 1 Rupee and several of the Collectors recommend this rate, the receipts will be reduced by one-half.

4. But, besides its comparative unproductiveness the Cart Tax is liable to the very serious objection that it will be impossible to prevent much vexatious interference with the carrying trade of the country. Not only must the levy of the tax be entrusted in very many instances to subordinates, but every petty official under the colorable pretext of requiring the production of the license, or doubting its genuineness when produced, may subject cart owners to constant obstruction in their journeys.

5. There are not, however, the same objections to the imposition of a Wheel Tax in large towns for Municipal purposes including the improvement of the streets and approaches, and as opportunities offer, funds may thus be raised for these objects.

(True Extract.)

Deputy Secretary to Government.

To the Board of Revenue.
„ the Department Public Works.

Exd. S. T. Augustin.

MISCELLANEOUS CIRCULAR, No. XI.

Board No. 754.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th February 1863.

Read the following:—

PUBLIC WORKS DEPARTMENT.
Revenue.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Secretary to the Board of Revenue:—

Submitting for information the accompanying file of replies from the Collectors on the suggested assignment of 2 per cent of the Land Revenue of each District, for the repair and maintenance of District Roads with the Board's observations on the subject. (Here enter 17th November 1862, No. 7,523.)

Minute by the Honorable the President, (Here enter .)
Minute by the Honorable Mr. E. Maltby, (Here enter 29th December 1862.)
Minute by the Honorable Mr. T. Pycroft, (Here enter 31st do. „)

ORDER THEREON, 3rd February 1863, No. 286.

1. With the foregoing letter the Board of Revenue submit, with reference to the orders of Government dated 4th April 1862, No. 679, a file of replies from Collectors on the subject of the proposal to assign 2 per cent of the gross Ryotwarry Revenue for the purpose of constructing and maintaining District roads in this Presidency, in anticipation of the formation of a Road Cess Fund as the revision of assessment proceeds in the several Districts.

2. According to the Classified Statements of Government and District Roads received* from the late Chief Engineer, there are 6,360 miles of Government roads and 10,466 miles of District roads, aggregating 16,826 miles. The sum required for the completion of the former is estimated at Rupees 1,01,76,650, and for the latter Rupees 1,11,03,688, making a total of Rupees 2,12,80,338. The amount that will be annually required for the maintenance of Government lines is calculated at Rupees 13,61,496, and for local lines Rupees 9,17,616, total Rupees 22,79,112.

* In letter dated 24th December 1861, No. 8,886.

3. According to the Board's letter the per centage on the Land Revenue will amount to Rupees 6,61,705. But from this should be deducted the per centage for North and South Arcot, Rupees 24,885+46,890 = 71,775, as these Districts have already Road Cess Funds† of their own amounting to nearly as much as the per centage on their Land Revenue. Again, in several Districts as Bellary, Cuddapah, Salem, and Coimbatore, no general revision of the assessment is required. All that is necessary is to reduce the rates in those special instances and localities where they may be found to press hardly on the people. In the District of Tanjore no revision whatever is required; but the roads of this important and populous Province, which were greatly injured by recent storms, need much repair, for which at present no adequate fund exists. As respects all such Districts the per centage grant could not be applied for in anticipation of the revision of assessment, but must be asked for as a permanent measure.

	RS.
North Arcot..	30,000
† South Arcot..	37,445
	67,445

4. That such assignments given locally, and administered locally, would prove of incalculable advantage to the country, and that the revenue given up would in a few years be more than compensated by the extension of cultivation and by other beneficial results consequent on improved means of communication, there can be no doubt. The Government are not however sanguine that the measure would be favorably received by the Supreme Government. It is feared that it would be regarded simply as a transfer of a certain sum from the General to the Local Revenue, or rather the annual appropriation of a certain sum out of the Imperial Revenues to Public Works of a particular class, in addition to the ordinary Budget allotment. Even were the per centage given, there is no guarantee that the Budget assignment would not gradually be diminished in proportion to it. The Government are further of opinion that the amount proposed to be set apart from the General Revenues for the completion of roads might, in many instances, be expended more profitably to the country in completing the great Irrigation schemes upon which the prosperity of the country mainly depends.

5. There can be no doubt of the propriety of charging the cost of the construction, as well as of the maintenance of the Imperial lines, upon the General Revenue of the country ; Salt roads being considered Imperial lines when used for no traffic except that in Salt, but to be classed as District roads when they aid the general local traffic.

6. It remains however to be considered in what manner the expense of making and repairing District roads, which form one of the greatest wants of this Presidency, is to be met. On this question the Government are of opinion that to a considerable extent this should be done by local taxation of some kind, and it seems to them that there can be no objection to a moderate Cart tax or license fee, say of Rupees 2 per annum, on carts and carriages. Such a tax would be less open to abuse than any other, and would merely extend to the Provinces the Wheel tax, which is now levied on conveyances at the Presidency. The Cart tax would not interfere with the levy of tolls in certain localities, as on ghats or at large bridges, works of a special character, and constructed with a large outlay of Imperial funds.

7. Whatever monies may thus be raised should be expended locally, and by the Collector, assisted when necessary by the District Engineer, and in communication with the chief landholders and merchants of the District. The District Engineer will when necessary give to the Collector the benefit of his professional experience ; but he should not be held responsible for the superintendence of the repairs. Accounts of receipts and expenditure should be periodically published, and the Ryots should have the satisfaction of knowing that for every Anna that they pay they get full value in the improvement and opening out of the roads of their own District, and in the consequently diminished cost of the transport of its produce, and of articles of consumption. This would go far to reconcile them to the tax.

8 The publication of some simple rules would very much facilitate the work of the Collector. The Board of Revenue will be good enough to compile as speedily as possible, in communication with the Chief Engineer, such a set of rules which when approved by the Government should be made binding upon the Collector and authorities charged with the repair of the roads. The Board will also obtain and submit a Statement of what the probable receipts by the levy of the tax will be.

9. On receipt of the foregoing particulars the whole subject will receive consideration in the Revenue Department, and if a Cart tax be determined on, the necessary steps will be taken for introducing a Bill for its levy in the Council for making Laws and Regulations.

(A true Extract.)

(Signed) W. J. BIRDWOOD, Colonel, R. E.,
Secretary to Government.

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1. Ordered to be communicated to all Collectors with the request that they will, with the least possible delay, submit an approximate Estimate of the probable number of vehicles which in their respective Districts would be chargeable to such a local District tax as is contemp lated by the Order of Government.

2. The Board will be glad to receive at the same time any suggestion which the Collectors may desire to offer on the general subject of the levy and administration of such a tax.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. SCHARLIEB,
First Assistant.

To All Collectors.

Exd. J. Wright.

MISCELLANEOUS CIRCULAR, No. XI.

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors.

Dated 9th February 1863.

Received

Board No. 754.

Communicating Government Order reviewing the Board's report on the construction and maintenance of District roads, and calling for an estimate of the probable number of vehicles which in their respective districts would be chargeable to such a local district tax as is contemplated in the Order.

7

From P. GRANT, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Poolachy, 27th February 1863, No. 42.

1. I have received Miscellaneous Circular, No. XI, communicated by the Board with their Proceedings dated 9th February 1863, calling on me for an approximate estimate of the number of vehicles which will be liable to be taxed in the manner proposed by Government in their Order dated 3rd February 1863, No. 286.

2. From the best data available, it is found that there are in the District about 4,000 bandies, which at Rupees 2 each would yield a sum of Rupees 8,000 per annum.

3. The easiest way to collect this tax would be by the issue of licenses. Each bandyman should be obliged to take out a license in the Taluk in which he usually resides within a certain period, say within the month of January, and failing his doing so, he should be liable to a penalty double or treble the amount of the license fee.

4. To my mind the simplest and least objectionable mode of raising a Local fund would be to charge 1 Anna on each Acre of wet cultivation, and half Anna on each Acre of dry cultivation. The amount might be entered in each man's Puttah, and collected and remitted to the Treasury by the same machinery that now collects the Land Revenue. The people would not object to the imposition, their contributions would be light, and would fall alike on all; the sum thus collected would amount to about 5,700 Rupees per annum, the contribution of which in the manner proposed, would cause less dissatisfaction than the collection on bandies. It was my intention to have proposed the levy of Local Funds in the manner above indicated, after certain other arrangements in connection with the reduction and modification of assessment on garden and wet cultivation, which I intend to report on, had been completed, and as I hope received the sanction of Government. I should then have come forward with the Local Fund scheme feeling confident that all that was wanting to ensure its success was the sanction of the step by Government. The completion of the arrangements for the modification of assessment would have assured the people that Government was anxious about their welfare, and having gained their confidence the new imposition would have been willingly contributed.

Exd. J. Wright.

From E. B. FOORD, Esq., Acting Collector of the Kistna District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Masulipatam, 28th February 1863, No. 38.

1. With reference to Miscellaneous Circular No. XI, dated 9th February 1863, calling for an approximate estimate of the probable number of vehicles in this District, which would be chargeable to a local District tax, I have the honor to report for the information of the Board that there are about 10,000 bullock carts in this District liable to the tax.

2. I beg however to state that with the exception of the road leading from Ibrampatam (10 miles beyond Bezwarah) to the Nizam's frontier, a distance of 64 miles, which is in tolerably good repair, there is not another road in the whole District which is even passable for vehicles of any description during the monsoon.

3. The proposed tax of Rupees 2 per annum on each vehicle, would, I fear, go but a very short way towards making metalled roads, which are the only kinds of road passable for traffic in wet weather through cotton soil, of which most of this District is composed, and unless Government are prepared to expend a very large sum in metalling these roads, the public (upon whom the tax would really fall, as cart owners would of course raise their hire) would not think they got full value, in the improvement of the roads of their own District, for what they paid.

4. The water communication in this District is very good as there are canals from Masulipatam to Bezwarah, from Bezwarah to Ellore, and from Seetanagram on the Guntoor side opposite Bezwarah to Nizampatam where there is a large salt Cotaur, and another is sanctioned, which will connect the salt Cotaur of Buntoomilly with Bezwarah; besides these there are numerous smaller branch channels on which Ryots are able to convey their produce in boats to the nearest markets, so that the want of good roads is not so much felt, as in some other Districts.

5. In making these remarks I have no wish to oppose the introduction of the tax, but it is my duty to bring to the notice of the Board any objections which my local experience suggests.

Exd. J. Wright.

99

From the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Macharry, 5th March 1863, No. 33.

1. With reference to the Board's Miscellaneous Circular, No. XI, dated the 9th February 1863, Board No. 754, I have the honor to state that about 4,500 vehicles would in this District be chargeable with proposed Wheel tax.

2. With reference to the 2nd paragraph of the Board's Circular, I beg to state that the administration of the contemplated tax should be jointly with the Collector and the District Engineer. The tax should be collected by the ordinary village Revenue servants in one payment in the month of May in each year. The receipts should of course be credited to the head of "Local Funds."

Exd. J. Wright.

From M. J. WALHOUSE, Esq., Acting Collector of Trichinopoly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Museri, 10th March 1863, No. 46.

1. According to the instructions conveyed in the Board's Miscellaneous Circular No. XI, dated the 9th February last, I have the honor to forward herewith an approximate estimate of the number of vehicles in this District that would be chargeable with the tax contemplated in the Order of Government dated the 3rd February 1863, No. 286.

2. The observation of Government in paragraph 6 that District roads are one of the greatest wants of this Presidency is eminently applicable to this District where the produce from all villages at a distance from the main roads has to be brought to market on bullocks. The object to be aimed at, appears to me to make every considerable village as far as possible accessible to bandies.

3. With respect to the Cart tax by which it is proposed to raise the funds for making and repairing the District roads, the Government think that if the Ryots knew that every Anna they paid was devoted to opening out the roads of their own District, it would go far to reconcile them to the tax. It is in the wealthier villages in the irrigated strips bordering the Cavery that cross roads and bandies are most numerous. Three-fifths of all the bandies in the District are to be met with there, and the incidence of the tax would be consequently greatest, where cross roads already exist, it may be said, to a sufficient extent.

4. It is however where bandies do not exist that the need of roads is most pressing; in the wide Kadarumbum tracts dotted over with Punjah or tank irrigated villages at present inaccessible to wheels. The great proportion of the tax would have to be expended there, and I fear that the knowledge it was so laid out would not recommend it to those from whom the bulk was collected, so much public spirit is hardly to be looked for.

5. The Government have expressed their reasons for dissenting from the proposal of assigning 2 per cent of the gross revenue to the purpose contemplated, I should otherwise have been inclined to give it the preference, as the people would be more disposed to bear the tax in that shape, it would be less felt, and yield a much larger return.

6. From inquiries I have made the annual profits of a bandy plying amongst villages, and thence to the markets here may be assumed at 48 Rupees; this however is but a rough estimate: a deduction of 2 Rupees from this, in the case of those numerous bandymen, who have no other property or means of living than their vehicles, might perhaps be considered excessive.

7. A Cart tax such as proposed would be certain to cause much excitement and discontent here, but its object is so necessary, would be so beneficial, and seems so unattainable in any other way, that I think popular prejudice should not be too much deferred to in initiating the experiment.

8. With respect to the mode of levying the tax the Curnum of each village might keep a register of the number of bandies in it, but in Trichinopoly itself where so many are daily halting, arriving, or departing, some small establishment would probably be necessary for keeping the account. Every wheeled vehicle, without question of cattle, should, I think, be liable to the tax, except "Wudders' bandies."

9. The Collector in his tour through the District would ascertain where lines are most wanted, and could be best opened up, and the control of the funds would be better vested for the present at least in him alone. The Ryots should take a reasonable share in repairing the roads within their own villages; as suggested in paragraph 7 of the Government Order, the District Engineer would give the Collector the benefit of his professional experience, and accounts might be periodically published for the satisfaction of the people.

ENCLOSURE No. 1.

Statement showing the approximate estimate of the number of vehicles that would be chargeable with Cart tax.

Taluks.	Number of vehicles.	Amount of tax at 2 Rupees per cent.		
		RS.	A.	P.
Trichi opoly...	2,252	4,504	0	0
Kulitiarllai...	1,298	2,596	0	0
Museri...	1,520	3,040	0	0
Perambalur...	1,076	2,152	0	0
Oodiempalliam...	1,341	2,682	0	0
	7,487	14,974	0	0

Exd. J. Wright.

From C. W. READE, Esq., Collector of South Arcot, to W. HUDLESTON, Esq, Secretary to the Board of Revenue, dated Punrootty, 9th March 1863, No. 70.

1. I am in receipt of the Board's Proceedings, No. 754 of the 9th ultimo, forwarding the orders of Government, No. 280 of the 3rd idem.

2. These Proceedings relate to the introduction of a Wheel or Cart tax, and I am requested to submit an approximate estimate of the number of vehicles which would be chargeable with such tax. The Board further desire me to offer any suggestions on the subject of the levy and administration of such a tax.

3. The Government in their Proceedings propose an indiscriminate tax of Rupees 2 on all carts or conveyances in the Provinces, but I think this is too high, and would be found to press heavily on the masses. I am of opinion that there should be a distinction made between spring conveyances and common carts, and I would propose two classes; the first to embrace all spring carts or carriages of whatever kind to be assessed at Rupees 2 annually; and the other class to embrace all other vehicles including the ordinary carts of the country to be assessed at 1 Rupee.

4. This arrangement would meet with no opposition from either class of payers, and the distinction is one which seems only equitable in view of the persons affected by the tax. I would rather increase the rate three-fold on the 1st class than raise the tax to the standard proposed by Government for all indiscriminately.

5. A cart to a respectable Ryot is almost a necessary part of his agricultural stock, and it is mainly used for purposes of husbandry. The possession of a cart is also an object of ambition with all Ryots whose social position in his village is thereby enhanced, and I therefore think that a tax of 1 Rupee is ample for a common cart, and comparatively this would be cheerfully acquiesced in; while Rupees 2 would, I am satisfied, press heavily on agricultural interests, and certainly would meet with great disfavour.

6. As with every tax of course a grumble may be expected, but the object of its imposition will soon be understood when it will commend itself to all and by all be fully appreciated. If modified as I have suggested, the introduction of the tax is not only unobjectionable, but in my opinion is a very politic measure as affording a valuable additional resource for opening up, and keeping in repair all local intercommunication without trenching on the public Treasury.

7. It will be a question whether a difference is to be made between four wheeled and two wheeled conveyances, as I conclude the tax will be leviable from all indiscriminately, and in most stations the conveyances in use by Europeans are four wheeled, and these I think should be taxed at a higher rate.

Description of Carriages.	Total number of Carriages.	Rate per Carriage.	Amount.
	Rs.	Rs.	Rs.
1st Class.			
Spring Carriages... ...	500	2	1,000
2nd Class.			
Carts..	15,000	1	15,000
Total....	15,500	0	16,000

8. The wheeled vehicles in this District may be computed in round numbers to 15,500 and divided as I propose, the revenue to be derived will be as entered in the margin, and no unwelcome addition to our already overburdened Local Funds.

9. The information desired of me being limited to the one subject I have felt that I should not be justified in noticing other points touched on in the Government Proceedings relating to the maintenance of Salt roads, and to the introduction of Tolls on Bridges and on Imperial lines of communication.

Exd. J. Wright.

From M. J. WALHOUSE, Esq., Acting Collector of Trichinopoly, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Museri, 10th March 1863, No. 46.

1. According to the instructions conveyed in the Board's Miscellaneous Circular No. XI, dated the 9th February last, I have the honor to forward herewith an approximate estimate of the number of vehicles in this District that would be chargeable with the tax contemplated in the Order of Government dated the 3rd February 1863, No. 286.

2. The observation of Government in paragraph 6 that District roads are one of the greatest wants of this Presidency is eminently applicable to this District where the produce from all villages at a distance from the main roads has to be brought to market on bullocks. The object to be aimed at, appears to me to make every considerable village as far as possible accessible to bandies.

3. With respect to the Cart tax by which it is proposed to raise the funds for making and repairing the District roads, the Government think that if the Ryots knew that every Anna they paid was devoted to opening out the roads of their own District, it would go far to reconcile them to the tax. It is in the wealthier villages in the irrigated strips bordering the Cavery that cross roads and bandies are most numerous. Three-fifths of all the bandies in the District are to be met with there, and the incidence of the tax would be consequently greatest, where cross roads already exist, it may be said, to a sufficient extent.

4. It is however where bandies do not exist that the need of roads is most pressing; in the wide Kadarumbum tracts dotted over with Punjah or tank irrigated villages at present inaccessible to wheels. The great proportion of the tax would have to be expended there, and I fear that the knowledge it was so laid out would not recommend it to those from whom the bulk was collected, so much public spirit is hardly to be looked for.

5. The Government have expressed their reasons for dissenting from the proposal of assigning 2 per cent of the gross revenue to the purpose contemplated, I should otherwise have been inclined to give it the preference, as the people would be more disposed to bear the tax in that shape, it would be less felt, and yield a much larger return.

6. From inquiries I have made the annual profits of a bandy plying amongst villages, and thence to the markets here may be assumed at 48 Rupees; this however is but a rough estimate: a deduction of 2 Rupees from this, in the case of those numerous bandymen, who have no other property or means of living than their vehicles, might perhaps be considered excessive.

7. A Cart tax such as proposed would be certain to cause much excitement and discontent here, but its object is so necessary, would be so beneficial, and seems so unattainable in any other way, that I think popular prejudice should not be too much deferred to in initiating the experiment.

8. With respect to the mode of levying the tax the Curnum of each village might keep a register of the number of bandies in it, but in Trichinopoly itself where so many are daily halting, arriving, or departing, some small establishment would probably be necessary for keeping the account. Every wheeled vehicle, without question of cattle, should, I think, be liable to the tax, except "Wudders' bandies."

9. The Collector in his tour through the District would ascertain where lines are most wanted, and could be best opened up, and the control of the funds would be better vested for the present at least in him alone. The Ryots should take a reasonable share in repairing the roads within their own villages; as suggested in paragraph 7 of the Government Order, the District Engineer would give the Collector the benefit of his professional experience, and accounts might be periodically published for the satisfaction of the people.

ENCLOSURE No. 1.

Statement showing the approximate estimate of the number of vehicles that would be chargeable with Cart tax.

Taluks.	Number of vehicles.	Amount of tax at 2 Rupees per cent.		
		RS.	A.	P.
Trichi opoly...	2,252	4,504	0	0
Kulitiarllai...	1,298	2,596	0	0
Museri...	1,520	3,040	0	0
Perambalur...	1,076	2,152	0	0
Oodiempalliam...	1,341	2,682	0	0
	7,487	14,974	0	0

Exd. J. Wright.

From D. F. CARMICHAEL, Esq., Acting Collector of Vizagapatam, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 17th March 1863, No. 109.

1. I beg to acknowledge Miscellaneous Circular No. XI, Board No. 754.

2. I estimate the number of Carts in this District at 20,000, the tax on which at 2 Rupees each would yield Rupees 40,000 per annum.

3. I am bound to say that the levy of this tax would ruin the three Municipal Associations of Vizagapatam, Vizianagrum, and Bimlipatam, which are mainly supported by a toll levied on Carts entering each Town; the Bimlipatam Municipality entirely so. Bandymen of course would not pay twice over.

4. It is further right to say that the Rajah of Vizianagrum, who owns great part of the country, keeps up roads throughout his Estate in very tolerable order, and unless Government exempted the bandies of his farmers from this imposition, he would probably withhold his present annual outlay.

Encd. J. Wright.

From J. W. B. DYKES, Esq., Collector of Nellore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Krishnapatnam, 23rd March 1863, No. 73.

1. I have the honor to acknowledge the receipt of the Proceedings of the Board under date the 9th ultimo, No. 754, calling for information as to the probable result of a Cart tax, such as contemplated in the Order of Government of the 3rd idem, Public Works Department, No. 286, on the subject of District roads.

2. From returns received from the several local Officers, the two wheeled carts in this District may be safely estimated at 10,000, which, at Rupees 2 a cart, would give 20,000 Rupees a year. For four wheels I would double the tax, and this would perhaps add another 100 Rupees.

3. But if the tax were only to be levied on carts, there can, I think, be no doubt, but that the number of pack bullocks would increase, and the number of carts decrease. The new tax would thus exercise an injurious influence on the development of the country; and to counteract such retrograde tendency, as well as with reference to the justice of the course, I would recommend a tax should be levied on pack bullocks, as well as carts; and fixing the tax for pack bullocks at half a Rupee each; on the pack bullocks, the Local Funds might expect, from the returns I have received, at least Rupees 2,000 more.

4. And thus a direct tax on the ordinary means of traffic might be expected to bring in about 22,000 Rupees, or something more than 1¼ per cent of the Ryotwar Land Revenue.

5. One objection that would probably be raised to taxing pack bullocks in this District is that they pay "Puleri" or a Grazing tax; but that is quite another matter to paying for the use of the roads, which is just as fairly chargeable against pack bullocks, as against riding horses or led horses at home. The proposed tax is in fact simply compounding for the year's toll, and I beg strongly to recommend its introduction, if the requisite funds for the improvement of the District roads cannot be obtained otherwise.

Exd. J. Wright.

From J. FRASER, Esq., Acting Collector of North Arcot, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Chittoor, 15th April 1863, No. 45.

No. XI dated 9th February 1863.

1. With reference to the Miscellaneous Circular noted in the margin, I have the honor to enclose a Memorandum showing the number of vehicles chargeable to a local District tax contemplated in the Government Order.

2. The Road Fund in this District varies from 31 to 33,000 Rupees, and I believe the proposed local District tax will fall short of this sum, because the estimates of vehicles in some places are high.

3. Adverting to paragraph 3 of the Circular under reply, I have to observe that the introduction of a tax on vehicles in supersession of the raod cess will no doubt be unpopular simply because of the novelty of the measure. I do not see any objection to it; but fear that the income, which is already small enough considering the work to be done with it, will become precarious, and not increase; while the road cess increases with the cultivation, and is familiar, and not objected to by the people.

ENCLOSURE No. 1.

Memorandum showing the probable number of Carts in the Zillah of Chittoor.

Taluks.	Particulars.		Remarks.
	Carts.	Voddabund.	
Chittoor...	1,814	...	
Chendraghiri.	625	...	
Palmanair	189	...	
Gudiatham...	250	...	
Vellore...	1,000	...	
Poloor.	656	...	
Wandawash.	860	...	
Arcot.	1,017	...	
Walaja...	2,100	...	
Kangundi...	72	300	
Punganur	556	2,391	
Narainavanam	1,000	...	
Chirutani...	1,000	...	
Kalahastri.....	100	...	
Maderpakam..	423	...	
Arnee.....	500	...	
Bangaripallem	250	...	
Naragantipallem...	190	...	
Gudiputi.	57	...	
Thumba.....	19	...	
Kalluru Pulicherla...	222	...	
Karkambadi Kistnapuram ...	46	...	
Total.....	12,946	2,691	15,637

(Signed) J. FRASER, Acting Collector.

Fxd. J. Wright.

From J. SILVER, Esq., Collector of Tinnevelly, to W. HUDLESTON, Esq, Secretary to the Board of Revenue, dated 17th April 1863, No. 159.

1. With reference to the Board's Miscellaneous Circular No. XI, dated 9th February 1863, Board No. 754, I have the honor to state, that the probable number of vehicles, which in this District would be chargeable to such a local District tax as is contemplated by the Order of Government, according to returns received from the Taluks, would be about 23,169.

2. If a Cart tax is decided on, the Kurnums must keep accounts for their respective villages. The roads in Ceylon are kept in excellent order by the people contributing a certain amount of labor, or an equivalent in money for the same, and in connection with the object in view, it might be well to consider if the ordinances of the Ceylon Government on this subject, could be made with any necessary modifications, applicable to this Presidency.

Exd. J. Wright.

From the Honorable R. S. ELLIS, C. B., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 2nd May 1863, No. 139.

1. With reference to the Board's Miscellaneous Circular dated the 9th February 1863, No. 11, I have the honor to state that it appears from the returns received in the beginning of 1862, in connection with the enforcement of Act VIII of 1862, the number of vehicles of all sorts in the district was estimated at 14,748, irrespective of those at Madras and its suburbs. The rate of 2 Rupees proposed by the Board for each vehicle is, I believe, too high with refereuce to this district, and I suggest that there should be two rates, of 1 and 2 Rupees, the former rate for the common country carts, and the latter for all conveyances of a superior kind, such as four wheeled carriages and what are commonly called box-coaches.

2. I would also suggest that a separate small toll should be levied on important bridges and ghauts, the construction and maintenance of which are costly.

Exd. J. Wright,

From G. L. MORRIS, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Point Calimere, 6th May 1863, No. 168.

With reference to the Board's Miscellaneous Circular No. 11, requesting me to submit an approximate estimate of the probable number of vehicles in this district, which would be chargeable to such a local District tax as is contemplated by the Order of Government dated 3rd February 1863, No. 286, I have the honor to state that I consider the number stated in paragraph 5 of my letter dated 31st July 1862, No. 283, viz, 11,000, to be a fair estimate, and that the number at all events would not be below 10,000.

Exd. J. Wright.

From J. I. MINCHIN, Esq., Collector of Kurnool, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Vonkaram, 9th May 1863, No. 70.

1. I have the honor to reply to the Board's Miscellaneous Circular No. XI, Board No. 754, dated 9th February last, on the subject of imposing a wheel tax in the Provinces, to be credited to the local funds, for the construction and repair of District roads.

2. I have consulted with the local Officers on the subject, and the Head Assistant Collector, Mr. Arbuthnott, and Deputy Collector, Raghoonath Row, concur in thinking the proposed measure not only equitable, but necessary, if any attempt is to be made to improve the District communications.

3. The levy of a License tax on carts would be easy. The license should be taken out yearly; should be liable to be produced at any time on demand; should be renewable at the expiry of its term, by a Revenue Officer in any District in which the cart might be at the time: should be transferrable on the sale of the cart, to the purchaser, for the completion of its term, each transfer being endorsed on the license: the power of issuing and renewing licenses should be given to all Tahsildars, and the punishment of cart owners unable to produce their license should be vested in the same Officers.

4. When the necessity of taking out a license became generally known amongst cart owners, I do not think the measure would be productive of any peculiar hardship, or likely in any way to prove a source of extortion.

5. The amount of license on all conveyances kept for private use, or hire, should be 1 Rupee per wheel yearly: and I would suggest that a smaller fee of 1 Rupee per cart should be charged on all solid-wheeled bandies, whether of wood or stone. Such bandies are either what are called Wudder bandies, or are used for agricultural purposes, and in either case do not travel solely, or chiefly on the roads. In both instances, however, they belong to classes who would chiefly benefit by the improvement of the District communications, and can, I think, be brought fairly under this taxation.

6. I now come to the probable receipts of such a tax, if levied, in this District.

7. The accompanying Statement shewing the estimated number of carts in this District, has been furnished by the Tahsildars, but it appears to be somewhat under the mark. The number of Wudders' bandies is certainly greatly under-rated in the Taluks of Cumbum, Sirwell, and Markapoor, and I believe that in Nandial and Koilkoontla Taluks alone, has the estimate been made sufficiently liberal.

8. I consider that I shall not err in setting down 7,500 wheeled carts as subject to the tax throughout the District, and at least 2,500 agricultural and Wudder bandies, bringing together a revenue of Rupees 17,500 yearly.

9. The tax on private conveyances would probably amount to Rupees 500, making a total revenue for the District of Rupees 18,000, a sum the yearly expenditure of which would soon make a wonderful alteration in the state of the District communications, benefiting all classes, but chiefly those from whom the funds would be collected.

ENCLOSURE No. 1.

Statement showing the number of Carts in the Kurnool District.

Taluks.	Stone-wheeled Bandies.	Wooden-wheeled Bandies.	Wooden-wheeled Bandies turning with axle tree.	Bandies having wheels made of wooden planks without tires.	Carriages.	Bullock Coaches.	Hackeries.	Bandies drawn by one bullock.	Country Carts.	Wudders' Bandies.	Total.
1. Pattikonda...	...	...	...	...	...	...	...	...	234	112	346
2. Ramalakotta..	974	86	...	257	6	37	13	...	1,005	235	2,613
3. Nandikotkoor.	...	...	...	61	...	...	...	...	399	225	685
4. Nundial.....	1,310	55	...	...	...	2	4	...	1,605	481	3,457
5. Sirwell.....	...	...	...	...	...	...	...	...	794	...	794
6. Koilkoontla..	...	...	...	...	...	...	...	...	1,554	102	1,656
7. Cumbum.....	...	...	...	...	...	...	...	...	676	67	743
8. Markapoor...	...	...	...	...	...	...	...	...	13	...	13
Total...	2,284	141	...	318	6	39	17	...	6,280	1,222	10,307

(Signed) J. I. MINCHIN, Collector.

Exd. J. Wright.

From A. PURVIS, Esq., Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cocanada, 9th May 1863, No. 104.

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue dated 9th February last, forwarding the Order of Government of the 3rd idem, No. 286, and to submit an approximate Estimate of the probable number of vehicles now in use in this District, and which, should it be determined to levy a Cart tax, would be liable to the same.

ENCLOSURE No. 1.

Estimate of the probable number of vehicles now in use in the Godavery District.

		Vehicles.
Delta.....	Ramachendrapur Taluk	6
	Amalapur do...	10
	Narsapur. do.	16
	Tanuku do...	117
	Undi do.	23
	Rajahmundry do...	393
	Peddapur do.	868
	Ellore do...	425
	Yernagudem do.	652
Delta.....	Cocanada Division	104
	Coringa do.	3
	Tuni do...	260
	Pithapur do.	128
	Total.....	3,005

(Signed) A. PURVIS, Collector.

Exd. J. Wright.

From H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Muddenpulli, 14th May 1863, No. 72.

Board No. 754. No. 1.

1. With reference to Board's Miscellaneous Circular No. XI, dated 9th February 1863, calling for a Return of the number of bandies in this District, and also requesting Collectors to make any suggestion they may desire on the general subject of levying a Road tax, I have the honor to enclose a statement of the number of bandies in each Taluk, and to offer a few remarks on the formation of a Local Fund, which I think well adapted to the District.

2. The total number of bandies then are 24,531, of which, the Board will observe, 13,551 are what are called wheeled bandies as distinguished from those called Cammi bandies, of which there are 10,980; the first being those mostly used for conveying goods to Madras and other Districts, and have large wheels, whereas the Cammi bandies are small, and have small narrow wheels mostly used in internal traffic of the District.

3. It would seem perhaps at first only fair to make the larger sort of bandy pay a higher rate of tax for the maintenance of the roads than the smaller, one on account of the profits being apparently greater, but such is not the case, for the hire is the same, and the load is the same, the continuous traffic is nearly equally divided, and the original cost is not so great as the larger bandy, while the damage they do to the roads is infinitely greater.

4. The Board will also observe that some are only put down as used for agricultural purposes, while others are used for hire and agricultural purposes. I would not, however, make any distinction between the two; for firstly, all use the roads alike; and secondly, it would be most difficult to obtain any thing like a reliable statement as to which are used for one or the other purpose, or for both. I would therefore tax all alike.

5. By the Proceedings above alluded to, it seems contemplated by the Board to levy a tax of 2 Rupees per bandy, which would doubtless be fair if the profits of a bandy were alone taken into consideration, and thus the whole sum required at present for this District, viz., 50,000 Rupees be at once realized: I say 50,000 Rupees because, on personal conference with Colonel Hemery, I find 50,000 Rupees per annum is the proximate sum required for the present state of the roads in this District, and if this sum were obtained, the annual grant of 10,000 Rupees from the Government will not be necessary.

6. The state of the roads and the annual maintenance granted to some, and those which have no Government maintenance allowance are specified in the enclosures marked II and III, and it is for these latter roads and opening out more, that local funds are necessary.

7. But when so many classes are greatly benefited by the development of the resources of the country by opening out roads, is it fair or politic to tax bandy-owners alone, particularly, if it can be shown that, by levying an exceedingly light tax from other sources, and one that would in no way cripple the resources of those who may be called upon to pay it; a sum of money can be realized, which, together with a light tax on the bandies, would be sufficient for present purposes; for if, as I said before, 2 Rupees per bandy is fixed, 50,000 Rupees is at once obtained, but a few years hence we should have to look to some other source of taxation; would it not, therefore, be better at once to make all who benefit by the roads pay their quantum.

8. In raising local funds, I think some of the chief considerations to be kept in mind are; first, to tax the payers at as low a rate as possible at first, so that they may not only become used to paying what may be required by its being so small, that they will scarcely feel it, but

that the tax may also become popular, so that a few years hence when more roads are opened, and the resources of the country become more developed, should a still further sum be required, they will cheerfully pay more, which I feel confident they will when they see that the money is *actually* spent in the *District*; secondly, to tax all who benefit by the roads. and not *one class* in particular; thirdly, to levy the tax without in any way inquiring into, or meddling with, the private affairs of the payer.

9. Who then are those who are directly benefited by roads being made in the District?

Undoubtedly these are

1*st*. The owners of bandies.

2*nd*. The Ryots.

3*rd*. The local merchants.

4*th*. Those who trade with the District, or, in other words, those who take the exports.

10. With regard then to the bandies should the Board fix the rates of 2 Rupees, it will not be too much. Should they, however, take into consideration the scheme which I shall presently suggest, 1 Rupee will, I think, be sufficient; as from this source, an annual increase may be reckoned on; for it must be borne in mind that this large number of bandies, nearly 25,000, is not the accumulation of many years; it is not made up of a few being added one year, and a few another, but they have sprung up in a most wonderful manner simultaneously with the opening out of the District by roads.

11. It is only a few years ago that if 300 bandies were taken for a Regiment, scarcely one could be obtained for traffic, and at no time could the Collector move about the District without greatly impressing bandies, and in the year 1846, the last year in which there is any account of wheeled carts, it appears there were only 1,614.

12. If then they have risen to such an enormous number in a few years, we may, I think, surely reckon on their keeping pace with the increase of roads; but this will not be sufficient *per se* to meet the increasing want of funds.

13. To show the Board, however, to what extent 1 Rupee per bandy would tax the resources of the owners, I beg to state that the profits of a bandy on an average are about 8 Rupees per month, so that 1 Rupee will scarcely be more than 1 per cent.

All native Hakris, and four wheel carriages, I propose, should pay 2 Rupees, but these are not included in the present statement; the revenue, however, to be derived from them will be about 100 Rupees.

14. 2*ndly*.—Then the Ryots of the District are greatly benefited by the roads (of which I am glad to be able to state, from personal conference with them, they are fully aware) for, paradoxical as it may appear, it is only a few years since that a good year (that is a year of plenty) was almost a disaster to the Ryot, as, owing to the want of roads, should the harvest have proved an abundant one, and grain become cheap, the Ryot had no where to sell his grain, he had no market that he could take his produce to further than one of his own Taluk towns; but in order to pay the Collector's demand, or, in other words, his rent, he had to sell his grain at a ruinous sacrifice to the local merchants who, well knowing his wants, fixed the price themselves (retailing it at an enormous per centage), and so left the Ryot worse off than he is at present in a comparatively bad year; for now, although his crops may be small, if he cannot get a remunerative price at one place, he can take it to another and so realize a handsome profit, which the price of grain in proportion to the rent fully shows.

15. The steady increase too of the Land Revenue of the District, and the large amount of exports and imports, of which I beg to enclose copy of a statement* marked A, as well as the punctuality with which the Government demand is paid, show the Ryots are very well off, I cannot, therefore, see any objection to asking them to pay a small sum, and I will add that all those I have spoken to on the subject, have not raised any objection, but, on the contrary, have expressed acquiescence in my scheme, and if now how much more will they do so by and by when they see the advantage they will derive from the judicious employment of a fund, to which they are subscribers, and when they see the small sum they are called upon to pay expended upon roads, which under a good system, will give such an additional value to their lands, so as to make it the most profitable outlay in which they can be engaged.

* Sent to the Accountant General under date the 25th April 1863.

16. To make it then fall in proper proportion on the Ryots, I would divide the Puttahs in three classes, viz.

Those up to 10 Rupees;

Those between 10 and 30 Rupees; and

Those above 30 Rupees.

I prefer fixing a tax on each Puttah, instead of the aggregate holding of a Ryot, for by doing the first, the tax will be levied according to the value of each piece of land he may rent, whereas if the aggregate holding is taken, a person who holds a number of small Puttahs of inferior land, will have to pay the same as a holder of one piece of highly assessed, but very productive land; thus, a person holding 10 Puttahs of 10 Rupees each, will have to pay, according to the scale mentioned below, 8 Annas, whereas a person holding one Puttah of a hundred Rupees, will have to pay 2 Rupees. I propose then that all Puttahs up to 10 Rupees inclusive, should pay an additional assessment of half per cent; all from 10 to 30 1 per cent; all higher than 30 2 per cent; the particulars of the sum thus derived are given in the enclosed Statement B.

17. The next class of people I come to are the local merchants; but at present, or until the abolition of the Income tax, for at present Cuddapah shares largely from the 1 per cent Income tax Fund, I would let them alone, but in the event of its being done away with, I would make very retail shop pay for a License 2 Rupees (a considerably smaller sum than a poor village shop-keeper has to pay in England to sell a little snuff and tobacco), and every wholesale dealer pay for a License 10 Rupees, by which, although I cannot say with any degree of certainty how much might be realized, I feel confident I am within bound when I say 12,000 Rupees.

18. Lastly come the merchants, both European and Native, who mostly take our exports.

19. Formerly this class of merchants were either obliged to send money from Madras, and other long distances, a most expensive proceeding, but their large profits owing to the Ryot having no where else to take, and no one else to whom he could sell his produce such as Indigo, &c., fully enabled them to do so, or else they had to pay a discount of some times 2 and 3 per cent, never less than 1 to the native Sowkars for cash, whereas now they have, by the indulgence of Government, Accountant General's Bill cashed at par. Considering then the very great increase of commerce since the roads have been made, the greater facility merchants have of travelling through the District; the greater rapidity with which they are enabled to send their goods to their destination, I think they ought to be called upon to pay towards the maintenance of the roads; for, at present, they are able to travel the length and breadth of the District without paying the smallest sum to assist in their repair, whereas in England before a merchant can bring his goods to a Railway, or sea-port town, or in fact any market, he has either turn-pikes to pay, or else a heavy village assessment for the maintenance of the roads, or perhaps both. I, therefore, propose that every drawer of

an Accountant General's Bill, should pay a fee of half per cent when it is cashed, which, if there was always money in the Treasury, would amount in this District to at least Rupees 16,00,000 (last year it was Rupees 14,00,000, when money ran short, owing to its having been sent to Madras).

20. There is, I believe, a fee of 1 Rupee per bill charged at Madras, for printing paper, &c., but this might be done away with, and the Cuddapah Treasury debited with its share to be paid from the sum so realized.

21. By this scheme, we then shall have a local fund as under—

	RS.	A.	P.
Bandies...	24,531	0	0
Ryots...	23,124	8	0
Accountant General's Bills..	8,000	0	0
	55,655	8	0

	RS.
We now have Cattle Fine, &c., Fund.	3,000
Forest...	1,000
Annual grant...	10,000

and whatever is granted from the one per cent Income tax.

22. Should the Board deem this scheme worthy of consideration, and recommend it for the sanction of Government, it might be carried out, and the amount collected during the present year in the same way as the local funds are collected in Salem, and I would take care every Officer in charge of a range should take a tour in his District, explain the nature and object of the tax, with regard to the Ryots, the sum each would have to pay could be written in each Puttah, and the bandy-owners should have a Puttah kept in duplicate, one copy to be kept in the Taluk Treasury, and one given to the owner. The cart also should have a large L in red paint. Any arrangement, however, the Board may think necessary can be easily carried out, for I have a nominal roll of all the bandy-owners.

ENCLOSURE No. 1.

Statement showing the particulars of the number of Vehicles in the District of Cuddapah.

No.	Taluks.	Number of carts.	Number of Cammee bandies.	Total.
1	Badvel	1,308	673	1,981
2	Poddatur...	1,742	1,271	3,013
3	Sidhavatam...	1,336	92	1,428
4	Rajempett...	515	1,472	1,987
5	Cuddapah...	3,228	2,425	5,653
6	Jammalmudgu...	618	3,363	3,981
7	Pulivendala...	1,326	3,210	4,536
8	Royachoti..	423	548	971
9	Kadiri...	397	52	449
10	Kalakada...	8	391	399
11	Madanapalli...	79	54	133
	Total...	10,980	13,551	24,531

(Signed) H. G. SMITH, Acting Collector.

MADANAPALLI,
14th May 1863.

ENCLOSURE No. 2.

List of minor Roads to be made and maintained from Local Funds in the District of Cuddapah.

No.	Name of Roads.	Length in miles. 1st Class.	2nd Class.	3rd Class.	Existing annual maintenance allowance. 1st Class.	2nd Class.	3rd Class.	Explanation of present condition of road, or of progress made towards completion of construction.
1	Kazipett, *viâ* Poremamla to Cumbum. ...	42	...	...	...	No annual maintenance allowance.	...	The Local Funds in this District do not amount to Rupees 2,000 : the annual Discretionary allowance of Rupees 10,000 is spent solely on District roads, some of which have of late years been very much improved, but a much larger expenditure is required to open out the District. With the exception of No. 9, the road from Pulivendla to Khadri, all the roads in this list are practicable for wheeled conveyances during the dry months, but few of them are passable during the monsoon.
2	Poremamla to Ooyalavada...	...	...	15	...		...	
3	Do. to Budwail.	...	21	..	...		...	
4	Budwail to Hoblam.	...	...	20	...		...	
5	Peddatur, *viâ* Nandiallampett to Nellore road.	22	...	...	...		...	
6	Jammalmadgu to Nossum	...	...	10	..		...	
7	Poddatur to Kamalapur..	...	13	..	...		...	
8	Cuddapah to Sidhout.	11	...	...	...		...	
9	Pulivendla to Khadri.	...	24	...	...		...	
10	Do. to Bellary frontier.	...	...	17	...		...	
11	Khadri to Mahomedabad.	...	...	16	...		...	
12	Do. to Royachoti...	44	...	...	...		...	
13	Royachoti to Vempalli....	...	...	35	...		...	
14	Atchampett to Tangatur....	...	...	8	...		...	
15	Tangatur to Chitwail.	...	11	...	...		...	
16	Chitwail to Kodur.	16	...	...	...		...	
17	Nandalur to Tungalur....	...	8	...	...		...	
18	Madanapalli *viâ* Vavilpad to Piler.... ...	34	...	...	...		...	
19	Piler to Nagpatla Pass...	17	...	...	...		...	
20	Vavilpad to Gurramcondah.	...	12	...	...		...	
21	Gurramcondah to Kalkadda...	...	16	...	...		...	
22	Kalkadda to Vavilpad.	...	18	..	..		...	
23	Kanlamadgu to Suddam.	...	...	23	...		...	
24	Do. to Chinna Tippasamudram.	...	10	...	...		...	
25	Kandakur to Kottakottar.....	...	...	10	...		...	

(Signed) E. HEMERY, Lieut.-Col. R. E.
District Engineer.

(Signed) H. G. SMITH,
Acting Collector.

DISTRICT ENGINEER'S OFFICE,
14th May 1863.

Statement of Exports and Imports in the District of Cuddapah.— *(Continued.)*

			Value of Foreign Imports.								
	From			Merchandize.					Treasure of private Individuals.			Grand Total.
	District of this Presidency.	Other Presidency.	Beyond sea.	Cotton Twist and Yarn.	Cotton Piece Goods.	Metals.	Sundries.	Total.	Gold.	Silver.	Total.	
1860-61.	Madras ...	....	...	2,43,000	1,85,000	39,700	1,56,400	6,24,100	3,39,000	61,200	4,00,500	10,24,600
	Chittur ...	...	...	.....	75,500	...	82,400	1,57,900	.....	.....	.....	1,57,900
	Bellary ...	...	...	2,000	24,000	17,000	32,000	75,000	.....	.....	.....	75,000
	Nellore ...	...	...	.....	.....	...	8,000	8,000	.....	.....	.....	8,000
	Madura ...	...	...	.....	8,500	...	.....	8,500	.....	.....	.....	8,500
	Salem ...	...	...	.....	24,000	...	.....	24,000	.....	.....	.....	24,000
	Kurnool...	...	...	.....	4,000	...	500	4,500	.....	.....	.....	4,500
	Tanjore ...	...	...	5,000	5,000	2,000	26,000	38,000	10,000	10,000	20,000	58,000
				2,50,000	3,26,000	58,700	3,05,300	9,40,000	3,49,000	71,200	4,20,500	13,60,500
1861-62.	Madras ...	...	...	1,82,000	1,71,500	36,700	1,55,000	5,45,200	2,75,000	78,000	3,53,000	8,98,200
	Chittur ...	...	...	81,500	3,000	...	91,470	1,75,970	.....	.....	.....	1,75,970
	Bellary ...	...	...	2,000	18,000	6,000	17,000	43,000	.....	.....	.....	43,000
	Nellore ...	...	...	.....	.....	...	3,500	3,500	.....	.....	.....	3,500
	Madura ...	...	...	.....	7,500	...	.....	7,500	.....	.....	.....	7,500
	Salem ...	...	...	.....	26,000	...	.....	26,000	.....	.....	.....	26,000
	Kurnool..	...	...	.....	4,000	...	500	4,500	.....	.....	.....	4,500
	Tanjore ...	...	...	5,000	5,000	2,000	26,000	38,000	10,000	10,000	20,000	58,000
				2,70,500	2,35,000	44,700	2,93,470	8,43,670	2,85,000	88,000	3,73,000	12,16,670

(True Copy.)

Madanapalli, 26th April 1863.

(Signed) H. G. SMITH, Acting Collector.

Enclosure No. 5, B.

Statement showing the particulars of Puttahs in the District of Cuddapah.

Puttahs.	Number of Puttahs.	Assessment.			Tax.			Average amount per Puttah.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
From 1 R. up to 10 Rs.	77,593	3,18,559	13	4	1,592	12	0	At ½ per Ct. 1 Pice per R.	0	0
From 10 Rs. up to 30 Rs.	34,403	5,77,072	14	2	5,770	12	0	At 1 per Ct. 2 Pice do. do.	0	0
From 30 Rs. & upwards.	14,117	7,88,081	12	11	15,761	0	0	At 2 per Ct. 4 Pice do. do.	1	1
Total...	1,26,118	16,83,714	8	5	23,124	8	0			
Total number of Carts in the District... ...	24,531	.....			24,531	0	0	At 1 Rupee per Cart.		
On Bills drawn on this Treasury which amount to Rupees 16,00,000.	... ...	.....			8,000	0	0	At ⅓ do. per Cart.		
					55,655	8	0			

(Signed) H. G. SMITH, Acting Collector.

Madanapalli, 14th May 1863.

Rxd. J. Wright.

From A. McC. WEBSTER, Esq, Head Assistant Collector in charge of South Canara, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Mangalore, 27th May 1863, No. 77.

1. With reference to the Board's Miscellaneous Circular No. XI, dated 9th February last, I have the honor to state that there are about 425 wheeled conveyances in this District, which would be liable to the tax contemplated by Government.

2. I beg to suggest that the amount received in each Taluk be expended on the roads of that Taluk. Of the 425 wheeled conveyances in use in the District, two Taluks, Udipi and Mangalore, supply 394. It would be but fair, therefore, to the inhabitants of those Taluks that the sums paid by them should be employed in the repairs of their Taluk roads.

Erd. J. Wright.

From V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 19th June 1863, No. 115.

1. Adverting to the Proceedings of the Board dated the 9th February last, No. 754, (Miscellaneous Circular No. XI), I have the honor to report that the estimated number of vehicles in the District is 25,000. The owners of carts should be required to take out licenses annually; Kurnums and Nattamgars of villages should be required to furnish accounts of bandies half-yearly which can be occasionally checked by Tahsildars and his Deputies. In Zemindaries not within the jurisdiction of Tahsildars, this duty can be entrusted to the Zemindars when willing to undertake those duties; if not, they should be performed by the Sub-Magistrates.

2. Any person failing to apply for a license should be subjected to a small fine in addition to the tax which should be levied under the same process as that of collecting land revenue.

3. I am of opinion that the amount of cart tax collected in each Taluk should be laid out upon repairs of its roads.

Exd. J. Tulloch.

From G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Calicut, 26th June 1863, No. 124.

1. I have the honor to state that approximately estimating the probable number of vehicles in this District, which would be chargeable to such a local tax as that contemplated in Government Order dated 3rd February last, No. 286, I would give the number at about 3,200.

2. At the rate of Rupees 2 per vehicle per annum, the total amount realized by such a tax in Malabar would only reach about Rupees 6,400 annually, a very insignificant sum, and quite disproportionate to the wants of the province.

3. But I beg respectfully to urge that though a cart tax may be well adapted for the purpose of raising a Local Fund for cross-roads in some Districts, I would deprecate its introduction into Malabar at present independently of the small amount it would realize.

4. Any one travelling in some Taluks of this District would be struck with the impression (a very unusual one in India), that the communications seemed far in advance of the wheeled traffic.

5. With a population more than usually enterprizing, a good deal of petty traffic, and a feeling of prosperity certainly prevalent, one would expect that it was only necessary to open roads capable of bearing wheeled traffic to have abundance of carts upon them. But off the coast, except in the vicinity of Palghaut, carts are really almost unknown, though there are sundry lines of road on which they might traverse considerable distances without much difficulty.

6. I have before alluded to this. I attribute the absence of carts originally to the rough and undulating character of the country, to the fact of good roads in the part of the District I am speaking of having been opened only within the last few years, and also to the habit of the people in living in scattered residences off the lines of road, not in villages immediately on them. I also think that sufficient care has not been paid to make and keep lines complete throughout from one comparatively important terminus to another; obstructions for a few yards left, or allowed to arise, may render useless for carts good roadway of many miles.

Vide letter to the Secretary to Government, Revenue Department, dated 16th Jan. 1863, No. 4.

7. I have made these remarks to show that cart traffic needs particular fostering in this District, and I think a cart tax would have a prejudicial effect in keeping back its spread, for though the rate may be small, the knowledge that a tax is leviable undoubtedly will tend to keep many from starting carts who otherwise may, as the value of wheels becomes more appreciated and facilities for using them increase, be inclined to set them going.

8. Rates of cart hire are ridiculously high now, but the number of carts as yet increases but slowly.

9. But though I deprecate a cart tax for Malabar, I consider that what I have said only tends to show how desirable it is that a plan should be devised for raising Local Funds for cross-roads and judiciously expending them, both in extension and maintenance. Here we only want such funds for communications, as no public irrigation works exist.

10. I have for some time been considering how further funds for the District roads might best be raised, and I hope very shortly to submit my views to the Board on this most important subject.

11. But I do not delay these observations on the cart tax, though not quite ready to report maturely on the general question.

Exd. J. Tulloch.

28 21

From A. WEDDERBURN, Esq., Acting Collector of Bellary, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 6th July 1863, No. 99 :—

1. With reference to the Proceedings of the Board of Revenue dated 9th February 1863, Miscellaneous Circular XI, Board No. 754, requesting an approximate estimate of the number of vehicles which might be chargeable to a local tax for the repair of District roads, I have the honor to report that the estimated number of carts

Spoke wheeled is...	10,382
Spring carriages	347
Vaddar bandies	7,566
	18,295

2. At Rupees 2 each will amount to 36,590. Rupees 2 on each, as proposed by Government, is moderate, in the present low value of the currency, as regards the prices of agricultural produce. A solid "*polygonal*" bandy wheel of the last class will do more damage to a road, than half a dozen spring conveyances, even with four wheels, so I would not make the tax lighter on them though their owners may be poorer, than on the owners of the latter class of vehicles.

3. The village heads can collect the tax and give receipts, as in other branches of the revenue.

4. As regards the administration of the proceds of this tax I would give the road work construction and repair, as much as possible, to the local agency of the village Potail, furnished with some plain rules for guidance. The personal interest of the local payers of the tax would probably prove a check on wasteful expenditure, or fraudulent mis-appropriation; when the road is marked out by the Department of Public Works, the fund might be alloted; 10 per cen given to the Potail for supervision, and the local Taluk authorities, and the Department of Public Works, charged with inspection of the results.

Ed. J. Wright.

29 29

From G. S. FORBES, Esq., Collector of Ganjam, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Chetterpur, 6th July 1863, No. 123.

1. I have the honor to report, as directed in the Board's order of the 9th February 1862, No. 754, on the proposal to fix a tax on carts and carriages with a view to provide means for the construction and maintenance of District roads.

Zemindary Estates.
Palur.
Kumsia.
Prataapghiri.
Vazeanegram Darakota.
Sereghur.
Kalikota.
Ehithur Hautghur and Borada Kundy Mootahs of the Hautghur Taluk.
Proprietary Estates
Asha.
Kumari.
Haradabhadra.
Koorla.

2. I have obtained returns showing the number of carts in the District excepting from the estates named in the margin, from which, in spite of repeated orders no returns have has yet come in. Being unwilling to delay this report any longer, I now submit a Memorandum showing the number of wheel carriages in the rest of the District to which the figures which are still wanting, may be added by and bye.

3. The Board will observe that the total number of carts, shown in this Memorandum, is 22,746, out of which no less than 20,819 belong to Ryots, and only 1,927 to other classes. The Ryots of this District have of late years added very largely to the number of carts in use.

4. During the early part of the cultivating season, their cattle are employed at the plough, and during and after the harvest they are transferred to the cart, to remove the crops and subsequently to convey both paddy and straw wherever the Ryots' engagements require.

5. During the cessation of agricultural operations, the same carts and cattle are in requisition by the mercantile community, to transport grain, seeds, jaggery, hides or any other raw produce to the ports or elsewhere, and on these occasions the Ryot of course makes something by the hire of his cart.

6. As the bulk of the wheel carriages is owned by the Ryots, and as the Government would certainly not contemplate taxing agricultural stock in addition to taxing the soil, it remains to be considered, whether the Ryot should pay tax on his carts when he becomes for the time being a hired carrier. I am of opinion that this should not be attempted. The cattle are small and poor, and the carts of rude and simple construction, having almost all of them wooden axle trees; their employment on hire when not wanted in the field is an uncertain contingency, trade may become slack, or after a long drought, the farm cattle may be unequal to more than the necessary labours of the field. But besides this, the Ryot already either pays or is liable, on revision of the assessment, to pay his full share of the public burdens, in the form of land tax.

7. Under these considerations, I think carts and cattle employed in agriculture should remain untaxed.

8. I see no objection to taxing carts habitually plying for hire or kept by private individuals for their own use. I think 1 Rupee on each cart would be sufficient.

9. It must be borne in mind, however, that in taxing carts which ply for hire, we in effect tax carriers, that is, we tax one trade or profession after having very recently abandoned (unwisely I think) the tax on trades in general, a species of taxation which is general, I believe, in Europe, and which is familiar to the natives of this country, or at least of this Presidency.

10. That portion of the mercantile community which is engaged in the port-to-port trade of India, will, at the expiration of the Income tax, be wholly free from taxation (that is, wherever they do not already escape its incidence); it is only just that they should contribute their share to the public or local revenue, and as no produce can reach the ports except over district roads, and as this branch of trade, under the keen demand which is frequently felt in the local markets, is perfectly well able to grow and thrive under a moderate export duty, it would be just and politic both to levy such a duty and to apply its proceeds to the maintenance and creation of district roads.

11. Failing the adoption of either or both of the above forms of taxation, the only remaining resource would be toll gates at the junction of the principal district lines, with the grand trunk roads, a scheme which has, I believe, been already much discussed.

Enclosure No. 1.

Statement *showing the number of Carts in each Taluk of the Ganjam District*

Names of Taluks.		Number of Carts.		
		Used by Ryots.	Used by others.	Total.
Government Taluks.	Berhampore...	6,154	923	7,077
	Goomsur...	1,658	459	2,117
	Chicacole ...	2,994	267	3,261
	Total.....	10,806	1,649	12,455
Zemindary Estates...	Suranghi...	196	.....	196
	Mandasa	347	.....	347
	Beredi ...	327	90	417
	Jaluntra	270	3	273
	Budarsinghi...	9	.....	9
	Chikati...	928	.....	928
	Tarlah ...	552	.....	552
	Purlah Kimedi ...	4,342	171	4,513
	Bodagadah...	143	.....	143
	Jarada...	65	.....	65
	Total.....	7,179	264	7,443
Proprietary Estates.	Kolladi Muta of the Hautghu Taluk	645	14	659
	Oorlam...	182	.....	182
	Sondam ...	21	.....	21
	Tilaru...	93	.....	93
	Chittivulsa...	106	.....	106
	Jarjanghi...	75	.....	75
	Akkayavulsa ...	25	.....	25
	Gopalpooram ...	78	.....	78
	Konoosoolakotoor ...	4	.....	4
	Balamarapalavulsa...	4	.....	4
	Susaram ...	10	.....	10
	Malagaum. ...	2	.....	2
	Rajapooram ...	1	.....	1
	Boddam ...	4	.....	4
	Jonnapadu...	3	.....	3
	Chinnatungaum...	10	.....	10
	Peddatungaum ...	18	.....	18
	Chakipilly ...	13	.....	13
	Barwah ...	157	.....	157
	Talasamoodram...	25	.....	25
	Santalutchmipuram....	10	.....	10
	Mahamadpooram ...	1	.....	1
	Danta ...	68	.....	68
	Raghunathapooram ...	220	.....	220
	Nandigaum...	357	.....	357
	Boragam...	387	.....	387
	Karakavulsa...	315	.....	315
	Total.....	2,834	14	2,848
	Abstract.			
Government Taluks ...		10,806	1,649	12,455
Zemindary Estates ...		7,179	264	7,443
Proprietary Estates...		2,834	14	2,848
	Total.....	20,819	1,927	22,746

Chetterpore, 6th July 1863

(Signed) G. S. FORBES, Collector.

Exd. J. Wright.

Encs in the Proceedings of the Bd of Rev. to the Secy to Govt. N.W.P. dated 29th April 1864 No. 2587

Rev. 1249/64.

~~Rev. 2047/64~~

File of Collectors reply to a Circular regg Cart Tax

Rec'd June 6th

Answered

Rev Dept.

Allahabad the 1249

With these Proceedings the Board of Revenue submit the reports of the different Collectors on the Proposal made by Government, to levy a tax on Carts and Conveyances for the repair and maintenance of District Roads.

The total expected proceeds of such a tax at 2 Rs per

per vehicle amounts to Rs. 4,85,000 - In this calculation however are included six Districts in which a Road Cess is, or shortly will be levied. the exclusion of these Districts will reduce the expected revenue to Rupees 3,66,774 - In all these Districts the Cart tax mostly be less productive than the road cess, and the substitution of the former for the latter must entail a considerable loss. The road cess however falls entirely on the agricultural community, and it has to be considered whether the

	Road Cess.	Cart Tax
Godavery	63,048	6010
Kistna	56,103	20,000
Kurnool	26657	20500
N. Arcot	32157	31274
S. Arcot	47050	31,000
Trichinopoly	29282	14974
Tot.	254297	123,7574

the vehicles of other than the agricultural class should be charged with the Cart tax - The reports of the Collectors of these Districts do not show what proportion of the vehicles in these Districts are owned by others than agriculturists, but it is very doubtful whether their number is sufficient to make it worth while to levy a special tax on them - In Ganjam the number of Carts belonging to Ryots is 20,819 and of those belonging to other classes only 1927 - But even there it

otherwise

otherwise the facility of evasion would render such a tax inoperative. A Cart owner would merely have to take up an acre of land to come within the definition of a Ryot and be charged with the Road-Cess. In North and South Arcot the Bundy Tax at 2 Rs would be equivalent to the road cess on 32 Cawnies, and in the other Districts to the Cess on land assessed at 100 Rs. There is no other Course, I suppose, but to levy this

the minority escape altogether - to levy a lower rate without distinction - or a lower rate on the ryots in addition to their payments in the form of Road Cess. The substitution of the Cart Tax for the Cess would, as already stated, produce less, and if it were raised so as to produce, as much or more, it would neither be as easily collected nor as acceptable to the people.

As to the rate of Cart Tax four Collectors propose 1 R for common Carts.

× Ganjam
Cuddapah
Madras
S. Arcot.

Carts- The Collector of Kurnool would impose 1 R. on Widdows' Carts and 2 Rupees on others- the Acting Collector of Trichinopoly would exempt Widdows' Carts altogether - the other Collectors accept the uniform Rate of 2 Rupees with-out comment - to The Board of Revenue would levy 2 Rs. on all Carts without distinction. They consider their the general opinion in favor of a Cart Tax

and

and its equitable character warrant its immediate introduction. The main point to be considered they remark is, that the tax shall not in the slightest degree check the use of Carts, and they have no doubt that an annual Cess of 2 Rs. per Cart may be levied without in any way incurring this risk.

The reports of some of the Collectors contain matter which needs special notice.

The Collector of Ganjam would Exempt the Carts of Ryots as being part

part of their agricultural stock and used for the conveyance of goods on hire, only when not required for agri=cultural operations. There is no road Cess in this District, and as only 1927 out of 22,746 Carts belong to other than Ryots, the proposition is equivalent to abandoning the Cart Tax - which at Mr. Forbes' rate of 1 Rupee per Cart would produce less than 2000 Rs. The imposition of a tax to produce such a

a sum in a District comprising an area of 4457 square miles and a population of 1,136,926 souls is out of the question. Mr. Forbes advocates the imposition of a light Export duty on inter-portal trade but the same argu=ments which he used in support of this would tell in favor of apply=ing a portion of the ordinary Customs du=ties to the same pur=pose, and the Govt of India are not e= likely to consent to e= either arrangements. The Collector of Vizagapa=tam points out that a Cart Tax would en= in the three Municipa

Institutions

Institutions of Vizagapatam, Vizianagram and Rimlipatam - and the Rajah of Vizianagram would probably withhold his present outlay on the roads in his large Estate, unless the carts of his tenants are exempted from it - The Collector of Nellore points out that if carts only are taxed, the use of pack bullocks instead would increase and to prevent this he would levy half a rupee on each pack bullock - He would also impose double the proposed rate on carts with four wheels - The acting Collector of Cuddapah proposes to levy

levy 1 Rupee on each cart, to make a percentage addition to the puttah of each ryot - to impose a license tax on retail and wholesale merchants, as soon as the present lease lapses - and to charge a fee of 1/2 per cent on all Accountant Generals' Bills, cashed at his Treasury. - The total proceeds of these taxes he estimates at Rd 55,655 - while the Cart tax at two Rd would produce only Rd 50,000 - The Collector of Coimbatore prefers a road cess as simpler and more acceptable to the people -

The Collector of Malabar deprecates such

such a case in that district as likely to discourage the use of carts of which there are only 3,200 in the whole province.-

The Collector of Tinnevelly suggests the propriety of consi-=dering whether the syst-=em pursued in Ceylon might not be advantage-=ously introduced.-

The only objection which can be raised to a Cart Tax is the difficulty of preventing oppression and vexat-=tious interference with traffic - and enhan-=cement of the pro-=ceeds - and on these points the Board are altogether silent. In a large Town like Madras these difficulties may

may be met, but it will be otherwise in the rural districts. For instance a cart-=man coming from Bellary with a load of Cotton will be lia-=ble to be challenged by every official he meets to produce his licence or receipt - how is the genuineness of such documents to be tested - how is the Collector to make sure that the money does come into the treasury - how is the licence to be renewed when the cartowner is in another district & who is to issue the nu-=merous licences required? It would be well I think to require the Board

That would never do - We might as well have the inland customs back again in Ps.

Board to prescribe
rules for the levy &c
of the tax, before Govt
introduce a law for
the purpose -

I do

I don't see it will be worth
while to proceed with
the project -
The tax, after exempting
the districts which now
are or are about to be
subject to a Road cess,
will only yield R
366776 and the
2 R a cart - If it be
levied at one rupee,
and I question whether
it will, it will only
give R 183387 - There
will be some difficulty in
fixing it equitably - and it
may check the carrying
trade of the country -

Mr Maltby's opinion
must be asked.

JO

If it is to be adopted I
would make the cart-
owner pay & take ticket
in the village in which
he usually resides as he
would of course have paid

for his house - his loom
or oil press - but then
should he challenging
him afterwards - com-
pelling him to produce
his license & so on -
The Act will be permis-
sive and authorize
a particular district
District by District
as it stands - The
tax will be 1 R a cart
and should be levied
on all carts ordinarily
resorting to District
or changing at the
Road cess - JO

I think the idea had better be
allowed to drop - The trouble
of collecting the tax the fall-
-ing off of trading &c and
the small amount of the
proceeds seem to show that
this is not a satisfactory
mode of raising money for
the repair of roads - a Road
Cess is far preferable

JO

- I concur in the opinion that
a cess on the land is the most
suitable foundation for a District
Road fund - Bandies belonging
to residents in large towns can
be properly taxed, as opportunities
arise, for Municipal purposes including
the improvement of the streets & ap-
-proaches

JO

Madras
Cart Tax

39 16

Revenue Department
No. 1081.

Proceedings of the Madras Government
Under date the 22nd June 1864.

Read the following
Pro: of the Board of Revenue.

Submitting for orders with remarks Abstract of replies of the several Collectors regarding the levy of a Tax on Carts & Carriages, with a view to provide means for the construction and maintenance of District Roads.

(Here enter 29th April 1864 No. 2587)

With these proceedings the Board of Revenue submit the reports of the different Collectors on the proposal to levy a Tax on Carts and conveyances, for the repair and maintenance of District Roads.

On a careful consideration of the question the Government are of opinion

opinion that it is inex-
pedient to have recourse
to this mode of raising
funds for the construction
and maintenance of roads.

The proceeds of the
Tax- supposing 2 Rs to be
levied on each cart- would
according to the returns
of the Collectors amount
to Rs 4,85,000- but in this
calculation are included
six Districts where a road
cess is now or shortly
will be levied, ~~and~~ pro-
duce more than twice as
much as the Cart tax will
yield- Excluding these dis-
tricts the proceeds will be
only Rs 3,66,774. If
however the tax be fixed
at 1 Rupee and several
of

of the Collectors recommend
this rate, the receipts will
be reduced by one-half.

But, besides its
comparative unproductive-
ness the Cart tax is liable
to the very serious objec-
tions that it will be im-
possible to prevent much
vexatious interference with
the carrying trade of the
country. Not only must
the levy of the tax be
entrusted in very many
instances to subordinates,
but every petty official
under the colorable pretext
of requiring the production
of the license, or doubting
its genuineness when produced,
may subject cartowners to
constant obstruction in their

journeys

journeys.

There are not how-
ever the same objections
to the imposition of a
wheel tax in large towns
for municipal purposes
including the improvement
of the streets and approaches
and as opportunities
offer, funds may thus
be raised for these
objects.

L Dr

Y
L C

M. Rev Board, Dept 28 June
28 D. P. W.

L C

4
4

Revenue Board Depts
Pro: of Govt. for June.

No 1081.

Pro: of the Madras Govt.
D/ 22d June/64.

The proposition to
levy Cart tax in the
Districts gave rise

From Bd of Revenue
D/ 15 June/65 C No 169

No. 297 & 298.

Pro No. 94-95
4-4-62

45-49
3-2-63

231-237
9-12-63