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# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1167 Press ~~Mis.~~

94-99

Dated 6-7- 19 1894

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 6th July* 1864.

No. 94. Read the following Proceedings of the Board of Revenue, dated 5th April 1864, No. 2,012.

Read the following letters:—

From the Collector of Madras, dated Trivellore, 29th July 1863, No. 295.

1. With reference to the Board's orders passed on the 30th ultimo, enjoining me to furnish detailed information regarding the revision of the assessment as early as possible, I have the honor to submit the required Statement showing the several rates, with the cultivation and waste under each of these rates.

2. The necessity for the revision, whereby the numerous rates now existing will be swept away and a great impetus given to the cultivation of the now untilled waste, has been already fully acknowledged by the Board and Government, especially in the Order, dated 22nd November 1862, No. 2,463, Revenue Department, sanctioning an immediate reduction of the higher rates. This order has been carried into effect in a measure during the last Jummabundy by granting temporarily a remission on the higher rates.

3. The reasons for a revision have been so fully discussed that I will not trespass upon the Board's time by again going over this beaten ground; but will proceed to explain the steps which I propose to take towards ameliorating the existing evils.

4. The inconvenience of the numerous rates as they now stand, ascending and descending by the most minute gradations, has already been brought to the Board's notice by Mr. Cunliffe; and I fully concur with him that this minute sub-division is most perplexing; throws difficulties in the way of the Inspecting Officer; and renders so easy the tampering with the accounts that the village servants do not lose the opportunity. I now propose to reduce the 250 Nunjah rates to 18, and the 127 Punjah rates to 10; the proposed new scale into which the present manifold gradations will be made to fit, are shown in the margin. Mr. Bourdillon's rates, which he fixed for the North Arcot revision, were far more numerous, being 25 for Nunjah and 37 for Punjah, and it was subsequently, I believe, allowed that they might with advantage have been more restricted. It may be perhaps suggested that eighteen rates for Nunjah are still more than are really necessary; but when the actual revision is made, and the new scale applied to the old classes, apportioning amongst them the amount to be remitted, it will probably be found that one of the new standard will embrace so many of the old gradations that we may dispense with the next one on the scale, and abolish it altogether.

| Nunjah. | | | | Punjah. | | | |
|---|---|---|---|---|---|---|---|
| No. | Rs. | A. | P. | No. | Rs. | A. | P. |
| 1 | 12 | 0 | 0 | 1 | 4 | 0 | 0 |
| 2 | 11 | 0 | 0 | 2 | 3 | 8 | 0 |
| 3 | 10 | 0 | 0 | 3 | 3 | 0 | 0 |
| 4 | 9 | 0 | 0 | 4 | 2 | 8 | 0 |
| 5 | 8 | 0 | 0 | 5 | 2 | 0 | 0 |
| 6 | 7 | 0 | 0 | 6 | 1 | 12 | 0 |
| 7 | 6 | 8 | 0 | 7 | 1 | 8 | 0 |
| 8 | 6 | 0 | 0 | 8 | 1 | 4 | 0 |
| 9 | 5 | 8 | 0 | 9 | 1 | 0 | 0 |
| 10 | 5 | 0 | 0 | 10 | 0 | 12 | 0 |
| 11 | 4 | 8 | 0 | | | | |
| 12 | 4 | 0 | 0 | | | | |
| 13 | 3 | 8 | 0 | | | | |
| 14 | 3 | 0 | 0 | | | | |
| 15 | 2 | 12 | 0 | | | | |
| 16 | 2 | 8 | 0 | | | | |
| 17 | 2 | 4 | 0 | | | | |
| 18 | 2 | 0 | 0 | | | | |

To what extent this can be carried out can only be ascertained when actually working at the simplification.

5. In order to introduce the simplification and concise arrangement now advocated, I propose to adopt the same method as that pursued in North and South Arcot. We have clearly before us the example of these two Districts, and by adhering to the principles there followed we may fairly expect similar if not equal results.

6. I do not anticipate that the loss of revenue, which will be the result of the proposed revision in this District, will be made good as rapidly as has been the case in both the North and South Arcot Districts. Those Districts are more favoured in the quality of their soil, and in their means of irrigation than the Madras District. The peculiar disadvantages under which this District labours have been concisely and exactly stated by my predecessor, Mr. Cunliffe, in his letter to the Board of Revenue, dated 8th October 1861, paragraphs 11 and 13, wherein he points out the absence of river irrigation and the inferior character of the tanks, and that the neigh-

hourhood of the town of Madras has only a moderately beneficial effect as affording a favourable market, while the dearness of labour caused by this proximity has more than counterbalanced this advantage.

7. NUNJAH.—For Nunjah I would propose that the highest rate be Rupees 12, and nothing lower than Rupees 2. In the North Arcot revision, Government directed that this should be the lowest wet rate, and this decision has been found in practice to be correct. When lands of this description are assessed at less than 2 Rupees, and are really unable to bear a higher rate, they will generally be found to be in fact "Manawary" or without any permanent source of irrigation. Such lands would in the arrangements now pending come under the head of Punjah, on the other hand if lands have regular supplies of water, Rupees 2 for a wet crop, scanty though it may be, must be considered a moderate cess.

8. From a rough tentative application of the proposed rates to those at present existing, it appears that it will be necessary to relinquish in the course of the simplification, and in affording relief to the classes upon which the assessment presses most heavily, a sum within one lac of Rupees upon the cultivated areas, and Rupees 1,16,970 upon the uncultivated lands, this last item is of course merely a nominal loss as the fields are, as they now stand, unremunerative to Government. This experimental application of the new rates gives a reduction of about 14 per cent., which will, I conjecture, be sufficient to meet the requirements of the case. This may at first sight appear a large amount of revenue to forego; but as compensation for this, there will remain the improvement sought after in the system itself, and in the more equitable partition of the assessment. The Ryot will be induced to sink wells, and raise a wet crop on land, which is now rarely reached by tank water, and paying the Nunjah Tax for the first crop, would take the second free of tax, and we may reasonably expect a gradual but certain reclamation of the waste lands, which at present bear so large a proportion to the whole area of this District.

9. The annexed account, showing the amount of waste available with its proposed reduced assessment, affords proof that there is an ample source from which the revenue foregone may be made good.

NUNJAH WASTE AND PROPOSED ASSESSMENT.

| SHAIKAL LAYEK. | | | ANADI. | | | Total sum relinquished. |
|---|---|---|---|---|---|---|
| Extent. | Present Tirwah. | Proposed Tirwah. | Extent. | Present Tirwah. | Proposed Tirwah. | |
| Cawnies. 70,179 | Rs. 3,37,780 2,90,491 | Rs. 2,90,491 | Cawnies. 1,29,935 | Rs. 4,97,724 4,28,043 | Rs. 4,28,043 | |
| | 47,289 | | | 69,681 | | 1,16,970 |

10. I may here explain that the lands entered under the head of Anadi, comprise all lands uncultivated previous to the survey, exclusive of hills, rivers, and other portions not suitable for agricultural purposes.

11. The whole of the Shaikal is available, and we may fairly expect that the greater portion of it when relieved from its present burthensome cess will be gradually brought under the plough. If one half of the Shaikal, and one-eighth of the Anadi are brought under cultivation, the immediate loss of revenue caused by an equitable revision of the assessment will be more than made good; while the Ryots will have been permanently benefited.

12. PUNJAH.—This District is unfavorably situated as regards the yearly rains; it gets the benefit of neither monsoon fully, and in fact only receives, as it were, the surplus of these periodical supplies. It is therefore very essential that the assessment upon these dry lands should be so light that they can be taken up without the holder being put to great pecuniary



inconvenience, in the event of his crop not coming to maturity. In paragraph 17 of the letter quoted above, Mr. Cunliffe has also pointed out that although in this District the average Punjah rates as compared with other Districts are not high, little of the land has been taken up on account of the poverty of the soil, which will not bear the more remunerative products of other Districts such as Indigo, Gram, Ground-nut, &c., which elsewhere are the crops which pay the rent of the Puttah, leaving the Nunjah to be enjoyed rent free. The Suttivaid Talook recently transferred from North Arcot is an exception in this respect to the rest of the District. Remissions are seldom conceded under the head of Punjah Dittum Bunjer, and it would be most beneficial to render the cess so light that the owners might retain their holdings, braving even the chance of adverse seasons, without being forced to relinquish them through dread of the approaching Kist payments.

13. The Punjah rates as before mentioned are 127, it is now proposed that these should be reduced to 10 as shown in the 1st paragraph of this letter. Government have on former occasions determined that the sum of 4 Rupees is a fair limit for the highest rate to be affixed to real Punjah lands, and I would suggest that 12 Annas be the lowest rate recognized. In South Arcot Mr. Maltby's lowest Punjah cess was Rupees 1-1-0, and there really seems no practical benefit to be derived from descending to more minute gradations than ¾ Rupee. To show that the present assessment tends to keep the dry lands out of cultivation, I annex the accompanying short Statement:—

*Punjah.*

| Cultivation. | | Shaikal Layek. | | Anadi. | |
|---|---|---|---|---|---|
| Cawnies. | Rs. | Cawnies. | Rs. | Cawnies. | Rs. |
| 50,704 | 1,02,883 | 33,286 | 1,28,984 | 1,70,763 | 2,95,398 |
| | 25,720 | | 32,246 | | 73,849 |
| | 77,163 | | 96,738 | | 2,21,549 |

14. It will thus be seen that upwards of 2,83,000 Cawnies assessed at more than 3¼ lacs of Rupees are lying waste. There is therefore an ample field from which our reductions may be made good. I would propose that a reduction of Rupees 25,720 be given upon the lands now under cultivation, thus reducing them 25 per cent, and bringing them into the modified and simple rates suggested above. Extending this per centage to the waste, we sustain a nominal loss of 1,70,091 Rupees upon these lands, and have 3,21,275 Rupees as the reduced assessment upon the remainder. In the event of this proposed reduction being made, the average rate per Cawny upon both cultivation and waste would be Rupee 1-6-3, considering the capabilities of this District, its poor lands suitable only for raising the most ordinary dry crops, and comparing this average with that of other Districts it must be allowed that even the reduced rates are by no means too indulgent.

15. SECOND CROP.—It has already been determined that the 2nd crop Nunjah Tirwah should be half of the 1st crop assessment. This is by far the simplest plan and is that which is now observed in the adjoining Districts, except in the Southern Talooks of North Arcot where the original plan of the consolidated cess was maintained. The calculations that I have submitted above have not dealt with the 2nd crop assessment; but when the original Tirwah is lightened the 2nd crop cess will of course be similarly alleviated. We may expect that 2nd crops under the proposed lightened burthen will be raised wherever practicable, and there is the further advantage of getting rid of the troublesome, and inquisitorial details regarding Bhoganasty or remissions for 2nd crops not raised; these inquiries and their results are worrying to all parties and a fruitful source of temptation to the subordinate servants engaged therein.

16. A part from the mere question of increased future revenue, there are other and higher reasons which make the speedy revision of the land assessment desirable; and I may be permitted to quote from the report of Mr. Bourdillon when proposing a similar revision for North

Arcot :—"Even if there were less certainty than I fully believe there is, that the changes "proposed would result in gain instead of loss to the revenue, I should still urge them. Revenue "is not the only consideration; the Government of a great country is not to be conducted wholly "on the same principles as a mercantile concern, the happiness and comfort, the peaceableness "and contentment of the people are also items in the account, and in the present case they will "add largely to the profits of the venture. I have no hesitation in saying that the changes now "advocated, if carried into effect, will spread joy and lightness of heart through the length and "breadth of this Province."

17. An additional point gained too will be the abolition of the small items of remission which annually swell and complicate the settlement; Stalakummy, or remissions for portions of fields left waste may disappear; Palanustum, or remissions for short produce may be swept away, and remissions for failure of produce will be less needed, and only conceded on special occasions.

18. Whilst engaged upon the subject of the revision of the assessment, I would earnestly advocate that the plan for the remuneration of the village officers be taken in hand and introduced. It is much needed in this District.

19. The Monigars receive no emoluments whatever; they care little about retaining office, and chiefly seek the post for the sake of keeping back to the last moment their own balances. Instead of the Kists coming into the Treasury, as in other Districts through the Monigars, each Ryot appears to require to be individually sought for and importuned by a Government official, and at the close of the year the Tahsildar has to convert himself into a *bonâ fide* tax-gatherer to the complete stoppage of his Magisterial functions, and the other current Revenue duties of his office. We can expect no amelioration of these evils, producing as they do a most unenviable notoriety for the District nearest to the Presidency, until this measure for the remuneration of the Puttah Monigars is carried into effect.

20. The present Merahs paid by the villagers to the Curnums might very properly be incorporated in the Ryot's Puttah, paid to the Government with the other items, and the Curnums be remunerated by ready money payments; this would enable us to keep a far greater check upon these officers, and would do away with the quarrels and disputes we now have to investigate regarding the non-payment of the Merahs, unequal division of shares, &c.; while at the same time the hereditary nature of the office would be carefully upheld.

21. The Maniems now held by the Curnums might be granted to the present holders upon the payment of the Ayen Tirwah as these lands have all been originally assessed; they should receive the benefit of the revised rates, and the payments in money be made to the individual who actually performs the duties. In short as respects the village officers, I would recommend that this District should be assimilated with that of South Arcot. I would also advocate that the Road Fund be introduced as has been the case in North and South Arcot, the plan adopted in the former District is, it appears to me, the best to be followed; a charge of two per cent. is made upon the Ryot's Puttah Beriz according to the revised rate, this additional item is collected with the other revenue, and carried to its distinct heading.

22. With regard to carrying out the improvement now advocated, together with some other essential changes for the benefit of the District, I proceed to lay before the Board a plan which though somewhat differing from that contemplated by the Board of Revenue will be that which will be best suited for giving effect to these measures.

23. The Board are well aware that since the union of the Madras and Chingleput Districts, the current work which falls upon the Collector is very heavy, and affords but little leisure for taking up or carrying out any reforms, especially those requiring much consideration and attention, as in other Districts, where a similar revision has taken place. I should have proposed that an additional Sub-Collector should be appointed to relieve me of the current duties of my office, and thus to leave me the necessary leisure for attending to the revision of the assessment. There are however circumstances in connection with the District which induce me to request that this work should be entrusted to my Sub-Collector Mr. Banbury.



24. It is not from any want of appreciation of the great importance and interest of the work that I suggest this arrangement, but for the following reasons :—

I believe in the first place that Mr. Banbury possesses much more than I do, special qualifications for the task. The system of revision proposed is precisely similar to that which was successfully carried out in South and North Arcot. Mr. Banbury was in South Arcot when the revision was proposed, and took part in carrying it into effect. The North Arcot revision was entrusted entirely to him, and Government expressed themselves very favorably as to the manner in which it was carried into effect. He was subsequently employed as Deputy Director of Revenue Settlement, having thus a further opportunity of acquiring an insight into all details connected with our revenue system. It will, I believe, be difficult to select any Officer better qualified to carry out successfully the projected reforms in the assessment. Mr. Banbury's standing now entitles him to an Acting Collectorate, in which appointment he was last year officiating. If he is entrusted with the revision of the assessment in this District, it will be necessary that his services should be retained here, and it would be unfair to prevent his obtaining promotion elsewhere merely because he happens to be fitted for the proposed work. I would suggest, therefore, that he be allowed to receive the salary of an Acting Collector, and that he be permitted to remain in this District until the changes now advocated are carried out. Another, and I think very cogent, reason for this arrangement is that I shall probably be summoned in November next to Calcutta or the Punjab to join the Governor General's Legislative Council, and the work would have to be handed over to some other Officer appointed to officiate in my stead, and who might come to the work under the disadvantage of having to learn all that had been done in the interim.

25. In the event if the arrangement I have proposed being sanctioned, I do not apprehend that there will be any necessity for nominating an Acting Sub-Collector to succeed Mr. Banbury, as he expresses his willingness to continue to perform the duties of his present office should a good Deputy Collector with full Magisterial powers be given him to relieve him from a portion of the current work of the Sub-divisional charge. By this means, the only actual additional outlay would be the Acting Allowances granted to Mr. Banbury, which could readily be met from the savings made in the Civil salaries by Officiating appointments. The nomination of the Deputy Collector for aiding in the proposed work has already been sanctioned.

26. I trust that the Board will urge upon the Government the advantages which will result from this one increased item of expenditure, trifling as compared with the important result which may be expected from the work of revision being carried out by a European Officer of experience and acknowledged ability.

27. The several subjects which would occupy Mr. Banbury's attention, in the event of this suggestion being acceded to, are :—

1*st.*—Revision of assessment.

2*nd.*—The conversion of the Manawary Nunjah into either wet or dry lands, according to the capability of irrigation.

3*rd.*—Introduction of ready money payments to village officers.

4*th.*—The settlement of the 26 resumed Mutah villages, which have to be finally surveyed and assessed.

5*th.*—The conversion of those Nunjah lands into Punjah where sources of irrigation are wholly wanting.

6*th.*—The establishment of a Road Fund.

28. All these subjects require undivided attention, and involve personal inspection as well as consultation with the Ryots. I think these matters might be safely left in Mr. Banbury's hands, and I trust the Board will agree with me that the plan proposed is the best that can be suggested.

29. This report has been necessarily hurried; but should the Board concur in my recommendations, I shall be able from time to time to submit with my remarks the suggestions and

ameliorations, which will necessarily be brought forward when the work is actually in progress, and when from personal observation and conversations with the villagers, plans for the development of irrigation and other improvements present themselves as deserving of being recommended to the Board.

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ABSTRACT.—Statement showing the several rates of assessment with the cultivation and waste under each rate in the District of Madras.

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From the Acting Collector of Madras, dated Saidapet, 21st October 1863, No. 425.

1. With reference to your letter of the 15th instant, I have the honor to state that the reduction sanctioned by the Government in their Order of the 22nd November 1862 on the highly assessed Nunjah assessment in this District was granted to all the lands of this description assessed at above Rupees 8½ and actually under cultivation during last Fusly.

2. In granting the above remission Mr. Cunliffe, owing to the short time which intervened between the date of the Government Order and the approaching Jummabandy, was not able to show the reduced assessment of each field. He granted the relief by deducting the amount conceded from the total of each individual Puttah, retaining the old assessment of each individual field both in the Puttahs and other accounts.

3. From the commencement of the current Fusly, the alleviating rates will be applied as Fieldwar in the cultivation (No. 2) and subsequent accounts. The deductions will be made upon each field, and the remaining net assessment will alone appear in our Statements.

4. I confess I am unable to understand why the deductions could not have been made Fieldwar last year in the Puttahs and Jummabandy Chittahs. The remission for each holding must necessarily have been calculated to enable the gross amount of deduction for each Puttah to be ascertained; it would not have been much additional labour to enter these details after the far more troublesome task of calculating them had been undergone.

5. The particulars connected with the cultivation and waste, given in the Statement which accompanied Mr. Ellis' letter of the 19th July, were compiled from the accounts prepared in Fusly 1261, and therefore the old high Nunjah rates were maintained in that Statement. The remissions granted last Fusly amounting to Rupees 34,881 are included in the sum at which Mr. Ellis estimates the financial effect of his proposed revision. This sum also includes the assessment hitherto demanded for two crops on registered double crop Nunjah lands. By the above quoted Government Order, this second crop demand ceased, and will from the present Fusly disappear from the accounts; all Nunjah lands being now classed as single crop.

6. I am induced to believe that Mr. Ellis retained the old rates of assessment in his calculations and in his tentative applications of the new scheme, not only because all the accounts he had to refer to were drawn up under the old system, but also because he viewed the present alleviation merely as a temporary measure, which would give place to and be merged in the more complete and more thoroughly organized scheme which he was then proposing.

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1. In their Order 22nd November 1862, No. 2,463, the Government instructed the Board to carry out without any delay the measures indicated in a previous Order, dated 21st December 1859, No. 1,733, for the relief of the Ryots in the late Chingleput District. These measures were, *first*, to reduce the higher Nunjah rates of assessment throughout the District, and to make all the land single crop, a separate charge being made for a second crop when grown; *secondly*, to transfer to Punjah such Nunjah land as was not provided with irrigation, and all land known as Manawary Nunjah or land dependant on falling rain.

2. In his letter, dated 12th May 1863, No. 162, the Collector, in recommending an extra Establishment for carrying out these measures, noticed that a revision of assessment was also urgently required in certain villages transferred from North Arcot, to which the benefit of the



revision made in that District had not been extended, and he suggested that these villages should be assessed upon the same principles on which the revision was carried out in the District to which they originally belonged.

3. The Collector at the same time proposed to provide a cess of 1 Anna per Cawny on account of the Local Funds; and further observed that measures would be adopted for the settlement of the twenty-five Amani villages, as directed by the Board in their Proceedings, dated 12th December 1862.

4. This letter from the Collector of Madras was communicated to Government with Board's Proceedings, dated 28th May 1863, No. 3,179, recommending that the temporary Establishment asked for by the Collector, estimated to cost 152 Rupees per month, should be sanctioned for the remainder of the current official year.

5. In passing orders on this recommendation, the Government in their Order, dated 23rd June 1863, No. 1,107, sanctioned the Establishment; but "on further consideration resolved to "restrict present operations to the second of the objects noted in paragraph 2 of Government "Order, dated 22nd November 1862, No. 2,463." By this Order, the scheme already approved of for reducing the higher rates of assessment, and for making all land one crop subject to second crop assessment when a second crop is grown, was postponed, and all that remained to be done was to transfer to Punjah, Nunjah lands not provided with irrigation, and Manawary lands dependant on falling rains.

6. The Board were not made acquainted with the reasons which led the Government to make this change in the original plan of revision, but possibly the Government desired to defer the first measure with a view to the Revenue Settlement Department taking it up, or until the further information called for in paragraph 2 of the Order was furnished by the Collector, who was directed "to consider and report how far the existing numerous rates of assessment could be reduced, submitting statements showing the area cultivated and waste under each rate." This Order was communicated to the Collector in Board's Proceedings 30th June last, No. 3,945. The letter noted at the head of these Proceedings, dated 29th July 1863, No. 295, is Mr. Ellis' reply to that requisition. It appears however by a later letter, dated 21st October 1863, No. 425, from the Acting Collector, Mr. Banbury, that the reduction sanctioned by Government on 22nd November 1862 in the higher rates of assessment on the Nunjah lands was carried into effect in last Fusly, prior to the receipt of the G. O. dated 23rd June, No. 1,107, and that a reduction in the Ryot's Puttahs to the amount of Rupees 34,881 (which includes also the second crop assessment of lands classed as two crop) has already been made. It will not therefore be expedient in the Board's opinion to cancel these Proceedings, or to re-assess the Ryots with the amount given up.

7. The Board proceed to notice the propositions submitted in Mr. Ellis' letter of 29th July 1863. The statement sent by Mr. Ellis, showing the several rates of assessment with the cultivation and waste under each rate, was prepared from the accounts for Fusly 1261. There were in that year 250 rates for the Nunjah lands, and 135 for the Punjah lands; but it will be found on examination that the great bulk of the land both wet and dry is comprised under about twenty rates. Mr. Ellis proposes to reduce the number of Nunjah rates to eighteen, and the number of Punjah rates to ten. The rates he proposes are for a single crop, the land being liable to Fasljasti assessment if a second crop be grown. The rates proposed are those entered in the margin. The highest proposed rate for Nunjah 12 Rupees, is one Rupee above the

| Per Cawny. | |
|---|---|
| Nunjah. | Punjah. |
| Rs. | Rs. |
| 12 | 4 |
| 11 | 3½ |
| 10 | 3 |
| 9 | 2½ |
| 8 | 2 |
| 7 | 1½ |
| 6½ | 1¼ |
| 6 | 1 |
| 5½ | ¾ |
| 5 | 10— |
| 4½ | |
| 4 | |
| 3½ | |
| 3 | |
| 2½ | |
| 2¼ | |
| 2 | |
| 1½ | |
| 1— | |

highest rate in the scale sanctioned by Government in their Proceedings, dated 21st December 1859.

8. In carrying out this reduction in the number of rates, Mr. Ellis contemplates a complete revision of the assessment, resulting in a large reduction, estimated at about 3½ lacs of Rupees, in the present assessment, the gross reduction being equal to 14 per cent., on the Nunjah, and 25 per cent., on the Punjah, as follows:—

| | rs. |
|---|---|
| *Shaikal and Layek ... ... ... ... ... ... ... ... | 32,246 |
| Anadi ... ... ... ... ... ... ... ... ... | 73,849 |
| Peromboke ... ... ... ... ... ... ... ... ... | 996 |
| See paragraph 13 Collector's letter and Statement | 1,07,091 |
| In paragraph 14 he says 1,70,091, which seems to be a clerical error. | |

| Estimated amount of reduction on | rs. |
|---|---|
| Nunjah cultivated area ... ... | 1,00,000 |
| Do. uncultivated ... ... ... | 1,16,970 |
| Punjah cultivated ... ... ... ... | 25,720 |
| Do. uncultivated ... ... ... | *1,07,091 |
| | 3,49,781 |

He does not give any statement showing how the existing rates will be severally affected by the proposed plan. But taking the rates proposed as the standard, and reducing all the present rates which are higher than each of the new rates to the next standard rate, the following result will be obtained:—

| Description of lands. | Cultivation. | | | Waste. | | | Total Ayacut. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cawnies. | Assessment at old rate. | Assessment at new rate. | Cawnies. | Assessment at old rate. | Assessment at new rate. | Cawnies. | Assessment at old rate. | Assessment at new rate. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Nunjah double crop... | 12,744 | 1,78,231 | 1,41,656 | 1,144 | 15,346 | 12,174 | 13,888 | 1,93,580 | 1,53,830 |
| Nunjah single crop... | 1,18,252 | 6,32,857 | 6,02,253 | 1,99,918 | 8,20,333 | 7,98,517 | 3,18,170 | 14,62,188 | 14,00,770 |
| Punjah double crop... | 190 | 1,261 | 708 | 72 | 430 | 245 | 262 | 1,691 | 953 |
| Punjah single crop... | 50,514 | 1,01,622 | 95,715 | 2,36,123 | 4,27,036 | 4,05,320 | 2,86,637 | 5,29,558 | 5,01,035 |
| Total.. | 1,81,700 | 9,13,974 | 8,40,332 | 4,37,257 | 12,73,043 | 12,16,256 | 6,18,957 | 21,87,017 | 20,56,588 |

It is therefore apparent that Mr. Ellis' proposal involves a much larger reduction than a simple combination of rates would necessarily produce. The mere combination of the rates would, as seen above, involve a reduction as follows:—

| | rs. |
|---|---|
| On the cultivated lands ... | 73,642 |
| On the waste ... ... ... | 56,787 |
| On the whole ... ... ... | 1,30,429 |

This reduction would be equal to about 6·1 per cent. in the Nunjah, and 5·5 per cent. on the dry land.

9. Mr. Ellis does not anticipate that the loss to revenue which his proposed reduction would entail would be made good in the Madras District as rapidly as losses proceeding from similar cause have been made good in North Arcot and in South Arcot. He considers that both the comparatively inferior quality of the soil in the Madras District, and the inferior character of the irrigation works, forbid any such anticipation; but the proposed reductions would, he conceives,



lead "to a gradual reclamation of the waste;" would induce Ryots to sink wells inland which is now rarely reached by tank water, and would be further beneficial so far as it served to protect Government from fraudulent practices;* and to effect a more equitable partition of the assessment.

* Vide Mr. Cunliffe's letter dated 8th October 1861, No 348, paragraph 21 in Board's Proceedings, dated 8th November 1861, No. 6,149.

10. Mr. Ellis seemed to think† that Government had already admitted that a revision of the assessment was needed in the Madras District, on the ground that the rates were so high as to check cultivation. But the Government in their Order, dated the 21st December 1859, No. 1,733, expressed a decided opinion that the irrigated land was not in general over-assessed. They pointed out, in support of that view, first, that the mean assessment on two crop land was only 4 Rupees an Acre, and on one crop land only Rupees 3-12-0; and secondly, that the rise which had taken place during the last few years in the price of agricultural produce was itself equivalent to a large reduction in the rates of assessment. The only reduction that the Government deemed necessary was a reduction in some of the higher rates, and that mainly on the ground that the rates referred to were materially above the highest of the reduced rates in the adjoining parts of North Arcot and South Arcot. They therefore sanctioned a reduction in all the Nunjah rates in excess of Rupees 9 a Cawny to a scale ranging from Rupees 11 to Rupees 8-8-0, and they directed that this measure should be extended to the whole District if approved by the Board. Subsequently Mr. Cunliffe, when reporting on this subject in his letter to the Board, dated 8th October 1861, No. 348, adverted to a scheme which he had formed for reducing the existing number of Nunjah rates to 14, at a sacrifice of present revenue, amounting to Rupees 1,13,000; but neither the Board nor the Government expressed any opinion on the merits of this scheme.

† Paragraph 2 of his letter.

Paragraph 7.

11. One of the facts to which Government referred in December 1859, in proof that the Nunjah rates were not burdensome, tells with increased force in 1865; for prices have continued to rise ever since that time, and one now nearly double the amount at which the Government share was commuted for a money charge at the original Settlement. It appears that for 143 villages (the villages settled by Mr. Smalley,) the commutation prices for irrigated land ranged from 13 to 16 Mercals the Pagoda,‡ and that for the rest of the District, the price fixed was on the average 18 Mercals the Pagoda; § whereas during last year, 1st sort Paddy was selling in the Madras District at Mercals 8-7 the Pagoda, and 2nd sort at 8-6. It seems therefore improbable that the Nunjah lands are at the present day suffering from excessive rates of assessment, or at least that portion of them for which water is really available.

‡ Subsequently revised by Mr. Babington so as to make the prices range from 13½ to 18½ Mercals the Pagoda. Vide paragraphs 16 and 21 of Mr. Shubrick's letter to the Board, dated 6th April 1858.

§ Paragraph 22 of the same letter.

12. Mr. Ellis considers that by reducing the present number of rates, the assessment will be more equably distributed over the land; but how the proposed reduction in the number of rates would effect that object is not explained. The present rates, numerous as they are, are supposed to represent a tax equal to two-fifths or 40 per cent. of the gross produce. The Government share was converted into a money rate, and made a fixed charge on each field, on, as it is described, a tolerably correct valuation of the land, and a carefully prepared Estimate of average market prices. The scale now proposed is graduated on an entirely arbitrary principle, and is not so formed as to represent a fixed proportional share in the produce, whether two-fifths or less. To reduce therefore the number of existing rates to this scale would really tend to distrub the equality of the assessment as first formed, though on other grounds such a mode of reducing the assessment has as a temporary measure been deemed expedient. Mr. Ellis also recommends a reduction in the number of rates on the ground previously taken by Mr. Cunliffe; viz., that the present large number of rates throws difficulties in the way of an Inspecting officer, and that

it is easy for the village servants, when so many rates exist, to tamper with the assessment. The Board admit that there is much truth in this remark; but they do not think it necessary to make a large reduction in the revenue for the sole purpose of preventing the perpetration of such frauds. They would of course advocate a great reduction in the present number of rates if the District should be re-surveyed and re-assessed; but otherwise an attempt to reduce the number of rates would, they consider, produce greater inequality in the assessment than at present exists.

13. Though the Board do not take the same views aa Mr. Ellis on the points referred to above, they admit that in the Madras District the waste land classed as Nunjah is out of all reasonable proportion to the cultivated area. They find from Mr. Ellis' statement* that out of a total Nunjah Ayacut, containing Cawnies 3,32,058, only Cawnies 1,30,996 have ever been under cultivation, the proportion of waste (Cawnies 2,01,061) to cultivated being as much as 60 per cent. But of this large extent of waste, Cawnies 1,29,935 are classed as Anadi, or as lands which at the time of the survey had never so far as was known been under cultivation, and only Cawnies 70,000 as Shaikal, or land that has been cultivated some time or other.

* This Statement was prepared for Fusly 1261.

14. The Board observe that the average assessment in the Shaikal land is less than 5 Rupees a Cawny, a rate of assessment which of itself would not keep Nunjah lands, unless of very inferior quality, out of cultivation in the present day; when, as Mr. Cunliffe the late Collector remarked, "cultivation is carried to the full extent for which there is irrigation, and "the Ryot has no other wish or desire than to increase his farm." They therefore believe that much of this land is in fact improperly classified as Nunjah, and that it is the want of water rather than a high rate of assessment which prevents the people from taking up the Nunjah waste. If the Government could supply water, the cess would be no impediment; but Government have not apparently the power to do this. The proper remedy therefore in the case of all such lands is to re-assess them at Punjah rates, the course already sanctioned by Government for lands unprovided with irrigation in the Chingleput Talook. The Ryots would then be able to cultivate the land with dry crops; or, if they chose to sink wells in order to cultivate wet or garden crops, they would be at liberty to take that course, and would be charged no more than dry crop rates.

15. The foregoing remarks have reference to the Nunjah lands. The effect of Mr. Ellis' proposed reduction in the number of Punjah rates is to lower the present assessment about 25 per cent. There are it seems 2,86,899 Cawnies of Punjah lands, viz., Cawnies 50,704, the whole extent cultivated in the most favorable year, 63,286 Shaikal or Layek, 1,70,763 Anadi, 2,145 Peremboke.

Punjah lands.

The assessed value of the Punjah area is 5,31,249 Rupees. The average of the cultivated portion is about 2 Rupees a Cawny. The average of the Shaikal and Layek the same, and of the Anadi and Peremboke 1¾ Rupee or nearly so. The soil is represented as being very poor, and as suitable for raising only the most ordinary crops on this account little of the land had, it is said, been taken up, though the average Punjah rates as compared with other Districts are not high.

16. The Board are of opinion that the dry rates must be too high; for it is only in this way that they can account for the very large proportion which the waste bore to the cultivated portion up to the year for which the accounts were prepared (1261). They therefore recommend that the Collector be allowed to reduce the rates in the manner he proposes so that the highest rate shall not exceed 4 Rupees the Cawny, or the lowest Annas 12.

17. The revenue to be given up as estimated by Mr. Ellis would amount to about Rupees 26,000; but this reduction is, it would seem, no more than is necessary to place the dry lands on a par with similar lands in the neighbouring Districts. The Board propose that this reduction should be sanctioned as a temporary measure pending any general revision that may be ultimately made by the Settlement Department.



The loss of revenue estimated above is on the cultivation for Fusly 1261; but since then a continued advance in prices has led to increased cultivation. The extent of this increase between Fusly 1261 and Fusly 1269, amounting to 32 per cent. is shown in the margin. This improvement commenced in Fusly 1265, the year in which prices began to rise. From Fusly 1270 to 1272 prices have still continued to rise, and the dry cultivation to extend; but owing to one of the North Arcot Talooks (Sativaid) having been transferred to the Madras District, and amalgamated with another Talook in that District in Fusly 1270, it is impossible to state with complete accuracy what further progress was made from Fusly 1270 to 1272. If however the loss of revenue be computed on the cultivation of Fusly 1272, it will be a little more than half a lac.

| | Extent. Cawnies. |
|---|---|
| Fusly 1261 .. .. .. | 52,049 |
| 1269 .. .. .. | 68,561 |
| Increase .. | 16,512 |
| Per-centage of Increase .. | 32 |

18. If the Returns for Fusly 1272, which show a large extension of cultivation be compared with Fusly 1261, the increase is no less than Cawnies 47,794 or 92 per cent. after allowing for cultivation in Sativaid as shown in the margin; but this increase includes a large extent of waste charged to the Ryots in that year, amounting to Cawnies 21,074 or 44 per cent. If this waste be deducted, the actual cultivation in Fusly 1272 is only 27 per cent. of the whole Ayacut; while in the adjoining Districts of North Arcot and South Arcot, in each of which Districts a general reduction was made both in the dry and wet rates in Fusly 1264 or 1854-55, the proportion of dry cultivation is 50 and 46 per cent., respectively, as shown in the margin.

| | Cawnies. |
|---|---|
| Dry cultivation in Fusly 1272 .. .. .. | 1,11,942 |
| Deduct Sativaid transferred in Fusly 1270 from North Arcot to Madras .. .. .. .. | 12,100 |
| Remainder .. | 99,842 |
| Cultivation in Fusly 1261 .. .. .. .. | 52,048 |
| Increase in Fusly 1272 .. .. .. .. | 47,794 |
| Per-centage .. .. .. .. .. | 92 |

| Madras. | Cawnies. |
|---|---|
| Ayacut .. .. .. .. .. | 2,86,438 |
| Actual cultivation after deducting waste charged .. | 78,768 |
| Per-centage of cultivation .. .. .. .. | 27 |
| **North Arcot.** | |
| Ayacut .. .. .. .. .. .. | 5,89,601 |
| Actual cultivation after deducting waste charged .. | 2,92,232 |
| Per-centage of cultivation .. .. .. .. | 50 |
| **South Arcot.** | |
| Ayacut ... .. .. .. .. | 12,37,563 |
| Actual cultivation after deducting waste charged .. | 5,68,073 |
| Per-centage of cultivation .. .. .. .. | 46 |

19. In North Arcot the revised rates of assessment were regularly introduced only in Fusly 1267, though from Fusly 1264 to 1266 certain per-centage temporary remissions were granted. The increase in dry cultivation in the two Districts abovenamed between Fusly 1261 and 1272 is shown in the margin, including waste charged after allowing for transfers of villages in those Districts. In North Arcot the increase in Fusly 1271 was so large as to more than cover the loss which that District sustained by the transfer of Sativaid in the preceding year to Madras.

| North Arcot. | Cawnies. |
|---|---|
| Dry cultivation of Fusly 1272 .. .. .. | 3,12,721 |
| Add Sativaid transferred in Fusly 1270 to Madras .. | 12,100 |
| Total .. | 3,24,821 |
| Deduct 158 villages of Chetpet in South Arcot, transferred to North Arcot in Fusly 1270 .. | 16,408 |
| Remainder .. | 3,08,413 |
| Cultivation of Fusly 1261 .. .. .. .. | 1,93,063 |
| Increase in Fusly 1272 .. .. .. .. | 1,15,350 |
| Per-centage .. .. .. .. .. | 59 |
| **South Arcot.** | |
| Dry cultivation of Fusly 1272 .. .. .. | 5,94,857 |
| Add 158 villages of this District transferred to North Arcot in Fusly 1270 .. .. .. .. | 16,408 |
| Total .. | 6,11,265 |
| Cultivation of Fusly 1261 .. .. .. | 3,63,239 |
| Increase in Fusly 1273 .. .. .. .. | 2,47,082 |
| Per-centage .. .. .. .. .. .. | 68 |

20. In both these Districts there has been a far larger proportional increase of cultivation than in the Madras District compared with the Ayacut, owing as it must be assumed to both Districts having enjoyed the twofold advantage of a reduction in the rates and a progressive increase of prices from Fusly 1265. In the Madras District also the high prices have no doubt led as elsewhere to increased cultivation; but the proportion of this increase to the Ayacut is comparatively small, and there is

much waste yet to be reclaimed. The Board are therefore of opinion that it is still expedient to reduce the dry rates as proposed by the Collector in order to place the Madras District more nearly on an equality with the adjoining Districts of North Arcot and South Arcot.

21. In connection with the revision of the assessment, Mr. Ellis earnestly advocates that the plan for the remuneration of the village Officers should be taken in hand and introduced. He observes that the Monigars in consequence of their receiving no emoluments whatever care little about retaining their Offices, and that they seek the Monigar's Office chiefly for the sake of keeping back to the last moment their own balances. This question was placed before Government in Mr. Petty's Report on the village establishments in the Madras District; but the Government have, it would seem, deferred disposing of that report till the receipt of a report from the Inam Commissioner on the Village Service Maniem.

(See Order of Government, 10th October 1861, No. 1,961.)

22. Mr. Ellis also advocates a road cess at two per cent. on the Ryot's Puttah. The Board remark that this cess can only be imposed if the Government should decide on making a general reduction or a general revision in the assessment. They therefore recommend that this measure be deferred till the District is taken up by the Settlement Department.

23. With regard to the Nunjah referred to in paragraph 16 above, if as the Board see reason to assume there is no proper means of irrigation for all or for a large portion of this land, they would propose that the temporary establishment at present employed in transferring such land in the Chingleput Talook to the Punjah class should be instructed to carry out the same work in the other Talooks of the District. These lands ought to be re-assessed with due regard to their actual quality, and at rates corresponding with the scale now proposed for the general Punjah area.

24. With regard to the villages formerly belonging to North Arcot, paragraph 2, the Board recommend that the Collector be authorized to revise the assessment in those villages, and make the rates to assimilate with the revised rates in the adjacent villages in North Arcot.

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No. 95. MINUTE BY THE HONORABLE THE PRESIDENT.

CHINGLEPUT ASSESSMENT.

1. I agree with Mr. Maltby in thinking that the land classed as Nunjah by former authorities, or under previous surveys, could not have been in reality Poonjah, but must have been left uncultivated owing to some of the causes suggested by him. The revision, therefore, of the assessment should not proceed upon any mere hypothesis as to the classification; but this should be looked into, not in the absurdly minute mode in which the Revenue Survey attempts to classify land by inspection of the soil, but by a reference to the yield, and also by an investigation directed, so far as regards the Nunjah land, into the action of the causes enumerated by Mr. Maltby. If it be true that the small tanks have been left in a bad state by the Department Public Works, this should be brought under the notice of the Government, which will of course punish the individual who has thus neglected his duty.

2. If it should be the case that the Meerassidars and others have chosen to retain land in their hands which they were unwilling or incompetent to cultivate, the remedy is simple; the full assessment should be charged.

3. I do not think that the Government is in a position to lay down any rules as to the maximum or minimum assessment. Circumstances have changed so much within the last few years, that a rate which might have been oppressive a few years ago, would now be fair and reasonable. I should therefore propose that full discretion should be given to the *Collector* to decide as to the various rates of assessment, &c., after such a careful examination into the actual returns from the land as may enable him to say that the amount fixed by him is a fair approximation to the scale established by Government; he should not be left to exercise his fancy as to what a particular individual ought to pay, but should be guided by the facts, which he has the means of ascertaining, viz., the possibility of irrigating the land and the actual yield of the crop, and he



should supply the Government with the facts upon which he has based his assessment, in order that it may judge of the correctness of his assumptions. I have said "the Collector," for in my opinion he is the proper person to regulate matters connected with the assessment of his District. I object to the appointment specially of Mr. Banbury to have charge of the revision of the assessment, as this would in point of fact be a continuance of the Revenue Survey system, without the checks which the organization of the Department imposes. In my opinion the work should be imposed upon the Collector, with instructions to employ Mr. Banbury, and to report what additional assistance he may require in consequence of the withdrawal of Mr. Banbury for a portion of his time from the work of Sub-Collector. I do not think that any special extra allowance should be given to the Sub-Collector, unless he can show that he is subjected to special expenses in the performance. I look upon the work as coming fairly within the limits of the duty of the Revenue Officers in the District, and am only disposed to give extra pay for extra work and extra responsibility.

*25th June* 1864. (Signed) W. DENISON.

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No. 96. MINUTE BY THE HONORABLE Mr. E. MALTBY.

CHINGLEPUT.

1. The comparatively recent Survey of Messrs. Smalley and Maclean seems to me to give sufficient data for correcting the present assessment, and in my opinion all that the District requires is such a correction, which would be both a cheaper and more speedy work than the introduction of a new assessment.

2. Mr. Banbury's knowledge of the District and its language, and the part he took in revising the assessment in the adjoining Districts of North and South Arcot, point him out as the fittest person to be employed on this duty.

3. *Nunjah Lands.*—The proportion of waste to cultivation is certainly greater than it ought to be, but I do not think, with the Revenue Board, that this is generally attributable to the improper classification of lands without means of irrigation under the head of Nunjah. Such a cause has doubtlessly had some effect, but other causes have been at work also, viz., first, over-assessment in the upper turums; secondly neglect of the tanks under the present arrangement of the Department Public Works; third, the exclusive rights claimed by the Meerassidars, and fourth, the pride which families in Madras take in possessing lands registered in their names, relying on the assessment being remitted, partly at least, when they fail to cultivate them as is too frequently the case.

4. The second of these causes is not mentioned by me on the information and authority of Revenue Officers alone. The District contains an unusually large number of small tanks, which require continual and prompt attention, in consequence of the friable nature of the soil of which their bunds are made. The District is, therefore, one to suffer particularly under the arrangement which has taken these petty tanks from the care of the Collector and given them to scientific Officers, who not unnaturally prefer employing their time in more important duties.

5. The third and fourth causes are remediable by the Revenue Officers, who ought to encourage applications for waste lands, and make the Meerassidars pay the assessment when they interfere and assert their preferential claim to prevent the applications being granted.

6. There is no want of willing cultivators desirous of obtaining land, as the petitions presented to Government by the Poykarries and others show. Absentee holders of Nunjah land who fail to cultivate although irrigation is available, should also be made to pay in full. This course would oblige them to cultivate or leave their lands to others who are ready to do so.

7. *Poonjah Lands.*—Regarding these lands, I concur with Mr. Ellis. Their soil is generally poor, and the rains are uncertain, a general reduction of the assessment seems required.

8. Should Mr. Banbury or any other Officer be employed in the way proposed, his instructions should be to report fully in the first instance on one Talook, showing the details of the measures which he would propose for revising and simplifying the assessment, for transferring

Nunjah lands without irrigation to Poonjah, for remunerating the village Monigars, and establishing a Road Fund.

9. On the important question of remunerating the village Monigars, I cannot concur in Mr. Cunliffe's recommendation regarding the *Grama Maniems*.

10. If there is any reality in the Meerassy tenure, the enjoyment of the village Maniems, and a right in the waste lands by the Meerassidars would be co-relative with their performing the village duties.

11. The Meerassidars wish however to enjoy all their asserted rights and duties, and yet escape their duties, leaving the Government both to find village Monigars and remunerate them. The Grama Maniems, as far as I am at present informed, were intended as remuneration for the performance of village duties, and they should not be diverted from this purpose without full enquiry and consideration.

*7th June* 1864. (Signed) E. MALTBY.

No. 97. MINUTE BY THE HONORABLE Mr. T. PYCROFT.

1. The reduction of the higher rates of assessment on Nunjah, and the rating of all Nunjah lands as single crop land, subject to the usual charge for a second crop, have been carried out by Mr. Cunliffe upon the lands included in the settlement of Fusly 1272. The land which has since been taken up for cultivation has, I presume, been treated in the same way. Nothing then seems still to be required, as respects the Nunjah assessment, than to extend the above measures to the lands still waste but capable of irrigation.

2. The actual Nunjah cultivation in Chingleput during last Fusly, even under the stimulus of continued high prices, was only 210,114 Cawnies out of an area of 332,058; and as the Nunjah assessment cannot be said to be generally high, averaging only Rupees 5 per Cawny on all the land yet brought under cultivation, and as Ryots when the assessment is not immoderate will generally cultivate as much Nunjah land as they can find water for, the inference is that much of the land in Chingleput now classed as Nunjah is really not capable of being irrigated at all, and should be dealt with as dry land. Measures should, therefore, be taken as already ordered, for transferring to Poonjah, classifying and rating as such, all Manawarry Nunjah and all other Nunjah land for which there are no means of irrigation.

3. In Poonjah land the proportion of waste to cultivation is so enormous, the increase in cultivation of late years even, under the present ruling high prices is so small compared with that in the two adjoining Districts of North and South Arcot, where the assessment has some few years since been lowered, the soils are so poor and the rains so precarious, that I cannot but think with the Board and the Collectors that a revision of the Poonjah rates is very necessary. I do not think that the highest rate for dry land should exceed 4 Rupees a Cawny, as proposed by Mr. Ellis, and even that seems to me high.

| | Cawnies. |
|---|---|
| Poonjah area... ... ... ... ... ... | 284,000 |
| Amount cultivated, Fusly 1272 ... ... ... | 106,533 |
| Waste... | 177,467 |

4. The present numerous rates both for wet land and dry should be consolidated. Two hundred and fifty rates for Nunjah and one hundred and thirty-five for Poonjah are absurd, and can tend only to complicate the accounts and facilitate roguery on the part of the public revenue servants. Eighteen rates for Nunjah and ten for Poonjah, as recommended by Mr. Ellis, would be ample.

5. Except, as above indicated, I do not consider that the revision of the Chingleput assessment is necessary, and I quite agree with Mr. Maltby that a new assessment should not be introduced.

6. Mr. Banbury would, I think, be a very proper person for the revision of the assessment to the extent above stated; whilst so employed he might receive a special allowance of Rupees 400 per mensem, which is nearly that of an Acting Collector. If Mr. Banbury retains charge of his Sub-Collectorate, he will require a good Deputy Collector to assist him; but for this, as would seem from Mr. Ellis' letter, provision has been already made.

From Collector of Madras, 29th July 1863, paragraph 25.

7. Mr. Banbury should, as suggested by Mr. Maltby, report fully on one Talook in the first instance, and on the points which Mr. Maltby has enumerated.

*13th June* 1864. (Signed) T. PYCROFT.



No. 98. MINUTE BY THE HONORABLE Mr. T. PYCROFT.

1. As regards the revision of the Nunjah assessment in Chingleput, after what has been done by Mr. Cunliffe nothing seems to me to be required for the Shiekal Nunjah lands. For the Nunjah waste it will be necessary to ascertain how much of it, although susceptible of irrigation, has been left out of cultivation for any of the reasons suggested by Mr. Maltby. This should be retained as Nunjah, the rates when above those modified by Mr. Cunliffe being reduced according to his standard, and the rest with the Manawarry lands transferred to Poonjah and treated as such.

2. I do not object to the Collector being left to determine the maximum and minimum, as well as all the intermediate rates of *Poonjah* assessment; nor do I object to the revision of this assessment being made primarily his duty, with the assistance of his Sub-Collector, and any additional aid that he may temporarily require.

3. Mr. Banbury, so long as he continues to serve in Chingleput as Sub-Collector, would certainly not have any claim to extra allowance by reason of his being occupied with the revision of the assessment. But he is very near acting promotion, and unless placed as regards emoluments nearly on the footing of an acting Collector, could not be expected to remain in the District.

*27th June* 1864. (Signed) T. PYCROFT.

No. 99. ORDER THEREON, 6th July 1864, No. 1,167.

Land Revenue.

1. With their Proceedings above recorded the Board of Revenue submit correspondence with the late Collector and Acting Collector of Madras (Messrs. R. S. Ellis and G. Banbury), regarding the revision of the Assessment of the Madras District, beyond the limits of the Presidency Town.

2. In their Order of the 22nd November 1862, Government directed the immediate carrying out of the measures determined upon in 1859, viz.:—

| | | | Per Cawny. | | |
|---|---|---|---|---|---|
| Rates above ... ... ... | Rupees | 13 | to 11 | Rupees. |
| ,, ... ... ... | ,, | 12 | to 10 | ,, |
| And under ... ... ... | ,, | 13 | | |
| Do. ... ... ... | ,, | 10½ | 9 | ,, |
| | | 12 | | |
| Do. ... ... ... | ,, | 9½ | 8½ | ,, |
| | | 10½ | | |

I. The reduction of the higher Nunjah rates, as shown in the margin, and the rating of all Nunjah land as single crop, subject to the usual extra charge when a second crop is raised.

II. The transfer to Poonjah of all Nunjah land not provided with means of irrigation and of all Mánaváry Nunjah.

3. On further consideration Government in June 1863 directed that the second of these measures only should then be carried out. But prior to the receipt of this Order the Collector (Mr. Cunliffe) had already given effect to the first instructions, in the course of the settlement.

4. In the Order of June above referred to, Government also called upon the Collector to report how far the numerous rates of assessment could be reduced, and desired that a Statement showing the cultivation and waste under each rate should be submitted.

5. Mr. Ellis, in the letter now forwarded by the Board, accordingly submitted a Statement of this description, and proposed a revision of the assessment involving a consolidation of rates and reduction of those deemed excessive. The result of his arrangement would be a reduction of Rupees 1,25,720 on the cultivation and Rupees 2,24,061 on the waste.

6. Mr. Ellis' statements and calculations are, however, based on the cultivation of Fusly 1261, and circumstances have so greatly changed since then, that they are of comparatively little practical use.

7. In Fusly 1261 there were 250 rates for Nunjah, which Mr. Ellis proposed to reduce to 18 ranging from 2 Rupees to 12 per Cawny, equivalent to Rupees 1-8-2 and Rupees 9-1-2 per Acre.

Statement in paragraph 8 of Board's Proceedings.

| | | | |
|---|---|---|---|
| The cultivation *then* was Cawnies | ... | ... | 1,30,996 and the |
| Waste | ... | ... | 2,01,062 |
| Total | ... | | 3,32,058 |

Or in round numbers two-thirds of the irrigable land was waste.

8. The Board while not concurring in all Mr. Ellis' views, consider the Nunjah waste to be out of all reasonable proportion to the cultivation, and, as the average assessment is under Rupees 5 per Cawny on the Sheikal, they believe that much of the waste has been improperly classed as Nunjah and remains waste from want of water and not from pressure of assessment. The remedy they suggest is to re-assess such lands as Poonjah, which would enable the Ryots to cultivate them with "dry" crops or improve them by sinking wells in them.

Rupees 3-12-6 per Acre.

9. The Poonjah rates in Fusly 1261 were 135 in number, and Mr. Ellis proposed to reduce them to 10, ranging from 12 Annas to Rupees 4 per Cawny, or from Annas 9-1 to Rupees 3-0-5 per Acre. The Poonjah area is 2,86,899 Cawnies, assessed at Rupees 5,31,249, of which in Fusly 1261 only 52,049 Cawnies were cultivated. The reduction proposed by Mr. Ellis was Rupees 25,720 or about 25 per cent. on the cultivation.

10. The Board consider that nothing but excessive assessment could cause such a result, and they support Mr. Ellis' proposal to reduce the rates; 4 Rupees and 12 Annas being the maximum and minimum, per Cawny.

11. Since Fusly 1261 the cultivation of the Poonjah land has increased (the improvement having commenced in Fusly 1265, when prices began to rise), and in Fusly 1269 the cultivated area was 68,561 Cawnies. Changes in the territorial limits of the Collectorate prevent the Board from stating with accuracy the cultivation of late years; but they calculate approximately that Mr. Ellis' scheme will involve a reduction of rather more than 50,000 Rupees on the cultivation of Fusly 1272.

12. The Board while noting the large increase in cultivation since Fusly 1265, show that the increase has been much smaller than in the adjoining Districts of North and South Arcot, where high prices also prevailed, but in combination with reduced assessments. In North Arcot 50 per cent. and in South Arcot 46 per cent. of the "dry" area was cultivated in Fusly 1272, while in Madras the proportion was only 27 per cent.

13. The Government concur with the Board that the proportion of Nunjah waste to cultivation is much greater than it ought to be, but they are not satisfied that it is mainly to be attributed to the improper classification of lands without means of irrigation under the head of Nunjah. This cause has doubtless had its effect, but other circumstances may have also helped to bring about this result, viz., over-assessment of the higher classes; neglect of the tanks; the exclusive rights claimed by the Mirassidars, and the system hitherto in force of allowing persons to retain lands which they do not choose to cultivate, without requiring payment of the assessment. The first of these evils has already been remedied, at least as regards all land under cultivation, if not also as regards the waste. The maximum single crop Nunjah assessment is now Rupees 8-5-1 per Acre, which cannot be deemed excessive.

14. The second cause above noticed is not mentioned by the Board, but it is one which if it exist to any extent must exercise great influence in a District, which like Madras contains an unusually large number of small tanks requiring constant and prompt attention.

15. The third and fourth causes are remediable by the District Officers, who ought strictly to enforce the rights of the State when Mirassidars assert their preferential claims merely to



prevent others from acquiring land, and when land is retained and left waste from a similar motive or merely for the consequence which the possession of land confers.

16. In Poonjah the proportion of waste to cultivation is so enormous and the increase in cultivation of late years, notwithstanding the high prices of produce, is so small compared with that in the two adjoining Districts of North and South Arcot, that a revision of the rates is clearly called for.

17. The Government resolve to entrust the revision to the Collector under the immediate orders of the Board of Revenue. Mr. Fane may employ his Sub-Collector on the duty, and the Government will be prepared to afford such additional assistance as may be necessary in consequence of the withdrawal of Mr. Banbury for a portion of his time from his ordinary duties as well as for the work of the revision.

18. The object in respect to Poonjah will be to test the correctness of the assessment of the chief classes of land with reference to the quantity and value of their yield, and the expenses of their cultivation. The minute sub-division of soils, &c., adopted by the Settlement Department, will not be followed, the object being to ascertain the productive power of those classes which are distinguished by marked differences of yield and prevail more or less generally, and to bring the assessment of the District to a fair approximation to the established share of Government, viz., a moiety of the net profits. The present absurdly minute variations of assessment many of the rates varying by a few Pice, will be merged in the standard rates thus obtained. As regards Nunjah the measures already ordered and carried out, viz., the reductions of the few excessive rates and the transfer of the Mânawâry land to Poonjah, leave little to be done beyond ascertaining by careful enquiry whether any land really without means of irrigation is still classed as Nunjah, transfering such land to Poonjah and consolidating the numerous rates which differ by a few Pice. The bulk of the waste is included under only a few rates, and much of it is "Anady," and may have been carelessly classified, merely from that circumstances. These classes should be scrutinized, but the general rates are now moderate.

19. The revision will at first be confined to one Talook (to be selected by the Collector in communication with the Board of Revenue), and as soon as this Talook is finished the Collector will report the result through the Board of Revenue, and detail the measures which he would propose.

20. The Board will obtain from the Collector a Statement showing the number of Tanks out of repair, and the irrigable area under them.

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

1. In their Order 22nd November 1862, No. 2,463, the Government instructed the Board to carry out without any delay the measures indicated in a previous Order, dated 21st December 1859, No. 1,733, for the relief of the Ryots in the late Chingleput District. These measures were, *first*, to reduce the higher Nunjah rates of assessment throughout the District and to make all the land single crop—a separate charge being made for a second crop when grown; *secondly*, to transfer to Punjah such Nunjah land as was not provided with irrigation, and all land known as Manawary Nunjah or land dependant on falling rain.

2. In his letter, dated 12th May 1863, No. 162, the Collector, in recommending an extra Establishment for carrying out these measures, noticed that a revision of assessment was also urgently required in certain villages transferred from North Arcot, to which the benefit of the revision made in that District had not been extended, and he suggested that these villages should be assessed upon the same principles on which the revision was carried out in the District to which they originally belonged.

3. The Collector at the same time proposed to provide a cess of 1 Anna per Cawny on account of the Local Funds; and further observed that measures would be adopted for the settlement of the twenty-five Amani villages, as directed by the Board in their Proceedings, dated 12th December 1862.

4. This letter from the Collector of Madras was communicated to Government with Board's Proceedings, dated 28th May 1863, No. 3,179, recommending that the temporary Establishment asked for by the Collector, estimated to cost 152 Rupees per month, should be sanctioned for the remainder of the current official year.

5. In passing orders on this recommendation, the Government in their Order, dated 23rd June 1863, No. 1,107, sanctioned the Establishment; but "on further consideration resolved to "restrict present operations to the second of the objects noted in paragraph 2 of Government "Order, dated 22nd November 1862, No. 2,463." By this Order, the scheme already approved of for reducing the higher rates of assessment, and for making all land one crop subject to second crop assessment when a second crop is grown, was postponed, and all that remained to be done was to transfer to Punjah, Nunjah lands not provided with irrigation, and Manawary lands dependant on falling rains.

6. The Board were not made acquainted with the reasons which led the Government to make this change in the original plan of revision, but possibly the Government desired to defer the first measure with a view to the Revenue Settlement Department taking it up, or until the further information called for in paragraph 2 of the Order was furnished by the Collector, who was directed "to consider and report how far the existing numerous rates of assessment could be "reduced, submitting statements showing the area cultivated and waste under each rate." This Order was communicated to the Collector in Board's Proceedings 30th June last, No. 3,945. The letter noted at the head of these Proceedings, dated 29th July 1863, No. 295, is Mr. Ellis's reply to that requisition. It appears however by a later letter, dated 21st October 1863, No. 425, from the Acting Collector, Mr. Banbury, that the reduction sanctioned by Government on 22nd November 1862 in the higher rates of assessment on the Nunjah lands was carried into effect in last Fasli, prior to the receipt of the G. O. dated 23rd June, No. 1,107, and that a reduction in the Ryot's Puttahs to the amount of Rupees 31,881 (which includes also the second crop assessment of lands classed as two crop) has already been made. It will not therefore be expedient in the Board's opinion to cancel these Proceedings, or to re-assess the Ryots with the amount given up.

7. The Board proceed to notice the propositions submitted in Mr. Ellis's letter of 29th July 1863. The statement sent by Mr. Ellis, showing the several rates of assessment with the cultivation and waste under each rate, was prepared from the accounts for Fasli 1261. There were in that year 250 rates for the Nunjah lands, and 135 for the Punjah lands; but it will be found on examination that the great bulk of the land both wet and dry is comprised under about 20 rates. Mr. Ellis proposes to reduce the number of Nunjah rates to 18, and the number of Punjah rates to 10. The rates he proposes are for a single crop, the land being liable to Fasljasti assessment if a second crop be grown. The rates proposed are those entered in the margin. The highest proposed rate for Nunjah 12 Rupees, is one Rupee above the highest rate in the scale sanctioned by Government in their Proceedings, dated 21st December 1859.

| Per Acre Rate | Per Cawny: Nunjah. Rs. | Punjah. Rs. | Per Acre |
|---|---|---|---|
| 9-1-2 | 12 | 4 | 3-0-5 |
| 8-5-1 | 11 | 3½ | 2-10-4 |
| 7-9-0 | 10 | 3 | 2-4-4 |
| 6-0-10 | 9 | 2½ | 1-14-3 |
| 5-14-8 | 8 | 2 | 1-8-2 |
| 4-8-7 | 7 | 1¾ | 1-5-2 |
| 4-2-7 | 6½ | 1½ | 1-2-2 |
| 3-12-6 | 6 | 1¼ | 0-15-1 |
| 3-6-5 | 5½ | 1 | 0-12-1 |
| 3-0-5 | 5 | ¾ | 0-9-1 |
| 2-10-4 | 4½ | | |
| 2-4-4 | 4 | | |
| 1-14-3 | 3½ | | |
| 1-9-2 | 3 | | |
| | 2½ | | |
| | 2¼ | | |
| | 2 | | |
| | 18 | 10 | |

8. In carrying out this reduction in the number of rates, Mr. Ellis contemplates a complete revision of the assessment, resulting in a large reduction, estimated at about 3½ lacs of Rupees, in the present assessment, the gross reduction being equal to 14 per cent., on the Nunjah, and 25 per cent., on the Punjah, as follows:—

| | Rs. |
|---|---|
| *Shaikal and Layek .. ... .. | 32,246 |
| Anadi .. .. ... .. | 73,849 |
| Perumboko .. .. ... .. | 996 |
| | 1,07,091 |

See paragraph 13 Collector's letter and Statement.

In paragraph 14 he says 1,70,091, which seems to be a clerical error.

| Estimated amount of reduction on | Rupees. |
|---|---|
| Nunjah cultivated area..... ... ... | 1,00,000 |
| Do. uncultivated..... .. ... ..... | 1,16,970 |
| Punjah cultivated..... | 25,720 |
| Do. uncultivated..... ... ..... | *1,07,091 |
| | 3,49,781 |

He does not give any statement Showing how the existing rates will be severally affected by the proposed plan. But taking the rates proposed as the standard, and reducing all the present rates which are higher than each of the new rates to the next standard rate, the following result will be obtained:—

| Descriptions of lands. | Cultivation. Kanies. | Assessment at old rate. | Assessment at new rate. | Waste. Kanies. | Assessment at old rate. | Assessment at new rate. | Total Ayacut. Kanies. | Assessment at old rate. | Assessment at new rate. |
|---|---|---|---|---|---|---|---|---|---|
| I | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Nunjah double crop... | 12,744 | 1,78,234 | 1,41,656 | 1,144 | 15,346 | 12,174 | 13,888 | 1,93,580 | 1,53,830 |
| Nunjah single crop... | 1,18,252 | 6,32,857 | 6,02,253 | 1,99,918 | 8,29,333 | 7,98,517 | 3,18,170 | 14,62,188 | 14,00,770 |
| Punjah double crop... | 190 | 1,261 | 708 | 72 | 480 | 245 | 262 | 1,691 | 953 |
| Punjah single crop.. | 50,514 | 1,01,622 | 95,715 | 2,36,123 | 4,27,936 | 4,05,320 | 2,86,637 | 5,29,558 | 5,01,035 |
| Total | 1,81,700 | 9,13,974 | 8,40,332 | 4,37,257 | 12,73,043 | 12,16,256 | 6,18,957 | 21,87,017 | 20,56,588 |

Revision of Assessment
in the
Chingleput District.

In their order of the 22 Nov. 1862 pt. directed the circulate carrying out of the measures determined upon in 1859 viz -

I. The reduction of the higher Nunjah rates as shown in the margin and the taking of the Nunjah as single crop - subject to the usual extra charge in case a second crop is raised.

II. The transfer of Punjah to Nunjah land not furnished with means of irrigation and of all Nunjah and Dry Punjah

Per Cawny
Rs. above Rs. 13 & 11 Rs.
" 12 & 10
" and under 13
Do. Do. 10½ } 9
12
Do. Do. 8½ } 8½
10½

the first Consolidation put in June 1883 directed that the second of these measures only should be carried out. But prior to the receipt of this order the Collr. Cumballa had already given effect to the first in stead in the case of the Settlement.

In the order of June first also called upon the Collr. to report how far the measure could be reduced and desired that a st.

showing the calculation & results under each plan should be submitted.

The Collr. in his letter of the 18th March forwarded the statement called for showing a reduction of the assessment consequent on consolidation of 2 plans & the reduction of the Executive. Govt.

The result of this arrangement would be a reduction of Rs 125,720 on the Cultivation and Rs 124061 on the Waste.

The Collr. figures are for Fl 1261 and are

AD 1851/2

Returns of Cattle
etc. There were then
250 Carts for Punjab
which Mr Ellis pro-
posed to reduce to
180 carrying from
2 Rs to 12 per Carry
Equivalent to Rs 1-8-2
& Rs 9-1-12 per Acre.
The Cultivation then
was Carries 130,996
and the
Waste — 201,062
Total 332,058
or in round numbers
2/3rd of the irrigable
land was waste.
The following abstract
shows the proportion
of Cultivation &
Waste in F. 1272
Cultivation C. 158,898
Waste — C. 173,160

St. in para 8
of 18th para.

R a P
3.12.6 per Acre

+ the area cultivated
at some time or
other — or lying visited
from the vicinity or land
cultivable but never,
so far as known, actually
cultivated.

The Govt. should not
encourage in the
Ellis' view, consider
the waste to be not
able to afford
pasture and as the
average rate of Rs 5 per Carrie are
the Govt. Rent — they re-
serve that much of
the waste has been
cultivated
as Punjab & remain
waste from want of
water & the from poverty
of cultivators. The
proper remedy in these
five & remarkers not
Lands as Pasture
and the Govt. Recom-
mend that the Com
pany establish Guard
and employ on similar
work in Chiny Cabinets
to be employed as the Govt

Paragraph 16 Revised.

The Punjab Rates are 135 in Lower and Rs. 200 in Upper Sind. The Rates vary from 10 annas to 4 Rs. per Rabi Canal or 9-1 to 3-0-5 per Acre. The Punjab area, ~~in~~ is 284,000 Canals of which in Z. 1261 only 57,700 Canals were cultivated. In Fasly 1272 the Cultivated area was C. 80505. The reduction proposed by Mr. Ellis was R 25720 or about 25 per cent on the Cultivation. We fully consider that in letting out extensive assessments could possibly work a result and we object Mr. Ellis' scheme - & Rs 12 an: being the Max & Minimum per Canal

+ Exclusive of Wadi Co. irrigated & charged

Paragraph 17. 18. 19 of their report. The Land revenue increase in Cultivation since Z. 1265 - when Survey began & Settlement - shows that the increase has been much smaller than in the adjoining District of H.D.S. Assessment & Rates by the prices also prevailed, but on Comparison with the reduced assessments C. ~~Z~~ the Assessment 50 per cent & in J. Assessment 46 per Cent of the "Dry" area and Cultivated in Z. 1272 while in Khairpur. The Inspectors were only ~~per~~ per Cent. But on

When Comparison
the Bd here, in all
3 Cases, deducted
Waste charged for
which is a Remedy
Cayer item in Wash
Pans in the other
Two Districts - where
the Rule of Making
a Cyst pay for all
the Land he clears
& retains Waste, &
the Exclusion of the
Cyst - has been more
fully enforced - But
making allowance
for this, the Quantities
of Waste in a Distd
surrounding the
Presidency Town
whose Land is valued
& Capital com-
-parative Effects by

is to Cayer as to circ-
-ate some thing wrong
and the only question
is how best to apply
a remedy.

Mr Ellis' Reports
are already stated
and ale for ₹ 1/2 d
AD 1851/2.

I have Marked a
Statement (A) from
Mr Bamberg - for
one Taluk - Ma-
dantacum - shewing
the Cultivation &
Waste under Each
Rate for Pongal,
in Last Fasly - It
will be seen that
in this one Taluk
there are 43 Rates
and 46 per Cent
of the area is Waste

sheet a Byen calcu-
lately comprise the
whole of the area
& the proportion of
waste varies greatly
but it occurs chiefly
in the poorer vil.-
-ges 272 Cawnies at
Rs a
Leased at 2.11-
only 32 are waste-
while of 605 ac-
Rs a
-Leased at 2-10-
4157 are waste - it
is hard to think that
one anna per Cawny
in here the cause of
so very great a diff-
-ference -

The following
table - also pre-
pared by Mr.
Mean-Bizzy - gives
the cultivation & waste
for the whole district

in Acres - for F. 1261
& F. 1272 - & the
Beej the statement
to look forward
in the interval be-
tween.

| | F. 1261 Acres. | F. 1272 Actual Cultivation | Cultivation including Waste charged Remitts |
|---|---|---|---|
| Poorjah. | 67,046 | 106,533 | 150,650 |
| Ranjah | 173,219 | 210,114 | 246,072 |
| Garden | 2,011 | 2,388 | 2,681 |
| | 242,276 | 319,035 | 407,403 |

The two first col: are
the nearest for com-
parison - as the 3rd
former & new allow-
ed Large grants
of land waste. It
increased in 77,000
Acres - very little
in 11 years
for a District like
Bandas - with had
Prices & been raised as

The present Rate
are said to have
paid 40 per cent of the
poor-~~s~~ assessment
at prices 50 per cent
lower than those
of the present day
but on the other
hand the Wages
were from 20 per Cent
to Village Officers-
Parsons &c-/and
Labour is scarce &
dear. And there
is the fact of a
large extent lying
waste.

The Hon. Member
of enquiring the
reason of a Special
Officer-being the

Report for adoption Mr
Barrington had stated
Qualifications for the
work and a suitable
Establishment could
be procured at his
disposal out of the
Settlement for Bet-
Bet there would be
some embarrassment
in giving him the
allowances of an
Acting Collector in the
Case of the latter at present
a fixed allowance
of 250- or 300 Rs per
annum-

The Hon. ~~Com~~ Mr.
-Price said the reason
should be explained
more fully-

The Hon. Mr Thomas
-ton said the Report
-ment of the Committee
was the result of
-mature deliberation
but there were
occasions for this-
The Hon Member could

Chief Justice Professional

I have not the Slightest Hesitation in stating that the Land claimed as Bungah by Jeswunt Rao Puttwurdhun, or under pretended Sunnuds, could not have been in reality Bonyah, but must have been left unoccupied & in consequence of the Claim preferred by him. The Revenue Survey of this Province should not proceed upon any more hypothetical or Classification, but the Ground should be looked into, & an immediately measurement made in which the Revenue Survey alone should classify Land by an Inspection of the Soil, & by a Specific & Uniform Rule by an accurate Computation. Should the Bungah Land in question be ascertained by this Survey to be Bonyah Land, the Collector should then be directed to report upon the Claim of Jeswunt Rao Puttwurdhun, & the Ground upon which it is founded, & the Board will then be enabled to form a correct Opinion upon the Subject. I have been led to make this Observation from having observed in the Collector's Report of the Districts of Poona & Ahmednuggur, that the Land Revenue of those Districts has been considerably increased by the Introduction of the Survey, & that the Collectors have been enabled to make Remissions to Villages which were unable to pay the Assessment formerly imposed upon them.

Bombay 12th April 1824

Order repeated

The Revd Comr
&c. &c. &c. repeated
to the Secretary Board
of Revenue - But his
Report will be called
for -

The Revd Comr
Sind, Kutch, &c
with Instructions similar
to Mr Goldsmith's - and the
Collector of Broach, & Chief
Magistrate of Surat
Collector of Broach.

Gov^t which will in
every particular in=
dividual who has thus
neglected his duty -
If it should be the case
that the Magistrates
& Jurors have chosen to
return Land in their
Lands which they were
incapable of executing -
but he called upon the
Land appointed should
be changed. - that
Gov^t is in a position
to lay down any rule
in the Province
in which circumstances have
changed so much
since the last survey
that a rate,
which might have
been appropriate a
few years ago, would
now be far wrong:
= ought. should
Juries pronounce that
full discretion should
be given to the Collector
to decide as to the
practical relief of
appropriators de

after due & careful
examination into his
actual return from
the Land as may
enable him to say that
the amount fixed
by him is a fair approx=
=mation to the deal
established by Gov^t
he should not be left
to exercise his fancy
as to what a particular
individual ought to
pay, but should be
guided by the facts
which he has the means
of ascertaining, viz:
the proportion of
the Land
cultivated & the actual yield
of the Crop & he should
in case dispute
Gov^t with the facts
upon which his assessments
should be, that they may
in that event
judge of the correctness
of his assumptions -
I have said "the Collector
for in my opinion he
is the proper person to
regulate matters among

with the Assessment of his District - I object to the appointment specially of Mr Bambury to have charge of the revision of the assessment, as this would in point of fact be a continuance of the Revenue Survey System, without the checks which the organization of the Dept imposes. In my opinion the work should be imposed upon the Collector, with instructions to employ Mr Bambury and to report what additional assistance he may require in consequence of the withdrawal of Mr Bambury for a portion of his time from the work of Sub Collector - I do not think that any special extra allowance should be given to the Sub Collector unless he can show that he is subjected to special expenses in the performance

I look upon the work as coming fairly within the limits of the duty of the Revenue Officer of the district and can only dispose to give extra pay for extra work and extra responsibility.

[illegible signature]

Recd. 25. 6. 64.

Revenue 1864 Dept.
Bd. of Jos. for Duty
Jr. 1881.

Minute by the Honorable
the President.
D/— June 1864.

Order No. 1167 6 July.

Recording observations
on the Stamp Duty Assessment.

No 95

generally attributable to the unperfect
Classification of Lands without Excess of
Irrigation under the head of Encroachment - Such
a cause has doubtlessly had some effect
but other causes have been at work
also - viz 1st Over assessment in the officer
Servance - 2nd neglect of the tanks under
the present arrangement of the D.P.W.
3rd The exclusive rights claimed by
the Head officers - and 4th the pride
which Ryots in Madras take in
repairing Lands registered in their names
relying on the effect being remitted
partly at least, when they fail to
Cultivate them as is too frequently the
case.

- The 2nd of these causes is not mentioned
by the Revenue officers above - The Settlement

contains an unusually large number of
Small tanks which require constant attention
in consequence of the friable nature of the
Soil of which their Bunds are made - The
District is therefore not to suffer particularly
under the arrangement which has taken these
petty tanks from the care of the Collectors
Revenue Officers who not unfrequently
Seem to be exceptive officers who prefer employing
their time in more important duties -

The 3rd & 4th Causes are remediable by the
Revenue officers who ought to encourage
applications for waste Lands & make the
Ryots pay the cost when they interfere
& oppose their presented claims
precent the applications being granted

- There is no want of willing cultivators des-
- irous of obtaining Land, as the petitions
presented to Govt by the Inhabitants of the
Jaw - Absentee holders of Ryotwar Land
who fail to cultivate although irrigation is
practicable, should also be made to pay the full

This course would oblige them to cultivate or lease their lands to others, who are ready to do so.

Poorpark Lands — Regarding these Lands I concur with Mr Ellis — Their soil is generally poor & the Leases are under genuine
-tion — Reclamation of the Reclaimed seems required, —

Should Mr Bracebridge or any other person be employed in the way proposed his instructions should be to report fully in the first instance as to the details of the which
to take — showing ^ the Tenancies ^ & supplying
he would propose for valuing the Reclaimed, for transferring Poorpark lands without exception to Coorpark, for leasing, — erecting the Village Premises &c &c.
— Establishing a Road fund
— On the important question of remunerating

The Village Premises, I cannot consider as Mr Counsel does Commutation &
— pending the Grand Sessions.
— If there is any reality in the Reasoning, the enjoyment of the Village Premises & Right and the Waste Lands by the Freeholders would be co-relative with them performing the Village duties — The Freeholders would however to enjoy all their asserted rights & duties, and yet escape their duties, leaving the Govt both to find & Manage & Remunerate them — The Grand Presentments, so far as I am at present informed were intended as Remuneration for the performance of Village duties, and they should not be deserted for this purpose without full enquiry & consideration

7 June 1864

Eyre

Revenue 1864 Despatch
Rec: of Govt for July
1882.

Minute on the Trouble
E. Maltby.
25th June 64.

Order No 1167 6th July

Rec £ 10 · 60 64

Recording observations on the Chingleput Assessment

No 96.

The reduction of the higher rates of assessment on Rasingkot, and the raising of all Rasingkot Lands above the Cost Lands, to bring it into accordance with the Decision by Mr Cumberlege upon the Lands included in the Settlement of F 1272. The Lands which have been taken up for cultivation have generally been subjected to the same rates as Rasingkot Lands of the same description. The Rasingkot Lands thus brought into cultivation are generally of the poorer description, and the Ryots have been induced to take up these Lands by the Concession of the Remission of the Rasingkot Assessment for a period of Three years. The Rasingkot Lands which have been brought under cultivation since the Settlement of F 1272 are only 2104 Acres and the Assessment of 332 Rs 0 As 0 P

+ Down certain the demands of Government have increased

~~the Chairman of the Committee~~
and as the Ramsgate Rest
cannot be said to pos-
-sibly [keep] anything only R
5 per Cent on the Land
[Valuation] and the collection
and as Upper Wimbledon
-ness must in fact in no-
-dem a to take generally ca-
-lculate on Ramsgate
Land as they can spend
[wages], the difference
is that much of the Land
is Chalk just now charged
as Rent it is really and
actually of being conjectu-
rable, and Romsey be
deducted on the Land-
[Valuation] Romsey there-
-for to be taken as already
entered for the purpose
to Ramsgate the Property
Ramsgate and the other
Ramsgate Land for the
[Rent] are the Property of
[Corporation]—

3 The Ramsgate Land pro-
portion of which is
to be charged on the
[Valuation] of Land
is found Building Land for
[Rent] [illegible]

Ramsgate Town — 284,000
Rateable Value 106,533
Rent — 177,467

in the Rent in the Corporation
-ing District of North-
South Street where the
Property must have been
few years since been
Covered — the soil and to
poor and the Carting to
precarious that I cannot
but think with the Board
and the Collection Rate
a Revision of the Poor Rate
Valuation is very necessary.
I do not think that the High
-est Rate for Dry Land
Stones exceed 4 R — can
be proposed by Mr Ellis
and even that seems to
be high.

present Income
4 The Valuation for Poor
Land and Dry Stones
to be considered Rate — Poor
Rent Book & Poor Rate for
Ramsgate and Mr Rent Book
and Mr Ellis for Ramsgate
an abstract and can be
only be compared with Acc[t]
and for the Expenses
on the part of the Poor Rate
Income derivable Rate Land
Rate for Ramsgate and the
for Ramsgate will be covered by
Rent by Mr Ellis Valuation

Except in cases in which I do not consider that the decision of the Chief Justice is necessary and I print upon him Mr Bradby that a reassessment should not be enforced—

6 Mr Hamburg would I think be very much for the decision of the Resident Assessment should not be enforced— Whilst he employed he might receive a special allowance of R400 p.m. while he is keeping up an acting Com. If Mr Hamburg retains charge of his Sub Collectorate he will require some Deputy Com. to assist him but for this, no reference need be made this can already be made—

7 Mr Hamburg should be judge by Mr Bradby report fully on one Talook in first instance— & another Talook that Mr Bradby has examined

JJS

From Coll of Tinnevelly 29 July 1863 P25

13 Aug 1863

As regards the ~~I cannot understand any~~ ~~general~~ revision of the Nunjah assessment in Chingleput, after what has been done by Mr Cunliffe nothing seems to me to be required for ~~any~~ the special revision of Lands. For the Nunjah waste it will be necessary to ascertain how much of the land susceptible of irrigation has been left out of cultivation in favour of the reasons suggested by Mr Maltby. Thus the need to be entered as Nunjah at the rates when a ... modified by Mr Cun

being evidence accord-
-ing to his standard,
and the Justices the
Magistrates Lands
Commissioners Poor Rate
and Surveyors Lands.

I do not object to
Collector being left to
determine the Magis-
-trates and Commissioners
as evidence as the Justi-
-ces of the Peace Poor
-Rate Assessment but
do I object to the leaving
of the assessment being
made primarily by
Surveyors as it is at present
I do not Collectors and
any additional duties
such may compro-
-mise my position.

The Hamburg to
Lincoln Road
Commissioners Chemyst
and Sub Collectors
should entirely be

removed from the
assessment by reason
of his being occupied
with the collection of
the assessment - But
he is the most active
promotion and only
person as regards
either measurements
or the posting of an Act
Collector connected be
appointed to Retain
in the District

J. Yeoman

27-6-64

Revenue Dept.

No 1167.

Proceedings of the Madras Government under date the 8th July 1864

Read the following Report of the Board of Revenue

Submitting with remarks Letter from the Acting Collector of Madura furnishing detailed information regarding, revision of the Assessment, and lowering the several rates, with the cultivation and waste under each of these rates –

(Here enter 5th April 1864 No 2012)

Minute by the Hon: the President –

(Here enter – June 1864)–

Minute by the Hon: Wm. Edwardes –

(Here enter 7th June 1864)–

Minute by the Hon: Wm. Nn. Eyerott –

(Here enter 13th June 1864)–

Minute by the Hon: Wm. Nn. Eyerott –

(Here enter 27th June 1864)–

In the Letter proceedings above recorded the Board of Revenue submit correspondence with the late Collector and Asst. Collector of Madura, the Hon: E.J. Elliot & Lt. Sanders, regarding the Revision of the Assessment of the Aliendrum District, on account of the Land Revenue being more

2. In their Order of the 22d November 1862 Nos 2 & 3 of which the immediate consequence of one of the measures determined upon in 1859, Lt.

Lee

Per Annum

I The collection of the receiver
Punjab Salt Revenue shown in
the Margin and the taking of
all Punjab Salt by Licence crops
subject to the usual extra
Charge when a second crop
is raised.

Rates above Rs 12 as 1 Re 1
" " 12 } Rs 10 " -
and under 13 }
Do - - 8 - - 10 } 1 " -
Do - - 5 - - 8 } 12 } 8 "
Do - - 3 - - 5 } 13 } 5 "

II The Charges to Foreign &
all Punjab and not provided
with means of Irrigation and
of all Planewaste Punjab.

3. The further concession
sanctioned in June 1863 decided
that the record of these Measures
only should then be carried
out - But prior to the re-
ceipt of this order the Collector
(Mr Cunliffe) had already
given effect to the first -
instruction in the course of
the Settlement -

4. In the order of June
above

above referred to Govt. also
called upon the Collector to report
how far the numerous Rates
of Assessment could be reduced
and desired that a
Statement showing the Cul-
tivation and Waste under
each Rate should be sub-
mitted -

5. The Collector in reply
to Govt forwarded by the Board
accompanied by submitted a
Statement of the description
and proposed a revision of
the Assessment introducing a
more reduction of Rates and
reduction of those deemed
excessive - The result of
his arrangement would be
a Reduction of Rs 1,25,720 a
on the Cultivation and -
Rs 224,061 on the Waste -
Alp

6. Mr Ellis' calculations and calculations are however, based on the Cultivation of Fusli 1261, and circumstances have so greatly changed since then, that they are of comparatively little practical use.

7. In Fusli 1261 there were 250 Pates for Nunjah, which Mr Ellis proposed to reduce to 18, ranging from 2 Rs to 12 per Cawney equivalent to Rs 1-8-2 and Rs 9-1-2 per acre. The Cultivation then was

Cawnies ..... 130,976
and the
Waste ..... 201,062
or Total .. 332,058.

or in round numbers 2/3rds of the irrigable land was Waste.

Rs a. p.
3 - 12 - 6 per acre

The Board while not concurring in all Mr Ellis' views, consider the Nunjah waste to be out of all reasonable proportion to the cultivation, and as the average assessment is under Rs 5 per Cawney on the Sheikal, they believe that much of the waste has been improperly classed as Nunjah and remains Waste from want of Water, and not from pressure of assessment. The remedy they suggest is to re-assess such lands as Poonjah, which would enable the ryots to cultivate them with dry crops or improve them by sinking wells in them.

9. The Poonjah rates in Fusli 1261 were 135 in number, and Mr Ellis proposed to reduce them to 10, ranging from 12 annas to Rs 4 per Cawney

Ths

Cawnpore from 9-1 to 3-0-0 per acre. The Poonjah area is 2,86,899 Cawnies assessed at Rs 5,31,249 of which in F. 1261 only 52,049 Cawnies were cultivated. The reduction proposed by Mr. Ellis was Rs 25,720 or about 25 per cent on the cultivation.

10. The Board consider that nothing but excessive assessment could cause such a result, and they support Mr. Ellis' proposal to reduce the rates 4 Rs and 12 Annas being the maximum and minimum per Cawnie.

11. Since F. 1261 the cultivation of the Poonjah land has increased [the enhancement having commenced in F. 1265, when prices began to rise] and in F. 1269 the cultivated

cultivated area was 68,561 Cawnies. Changes in the territorial limits of the collectorate prevent the Board from stating with accuracy the cultivation of late years, but they calculate approximately that Mr. Ellis' reduction involves a reduction of rather more than 50,000 Rs on the cultivation of F. 1272.

12. The Board while noting the large increase in cultivation since F. 1265, shew that the increase has been much smaller than in the adjoining districts of N. and S. Bareilly, where high prices also prevailed, but in combination with reduced assessments. In North Bareilly 50 per

cent

cent and in South Arcot
46 per cent of the "dry"
area was cultivated in
F. 1272, while in Madras
the proportion was only
27 per cent.

13. The Govt concurr
with the Board that the
proportion of Punjab
area to cultivation
is much greater than
it ought to be - but they
are not satisfied
~~do not think~~ that this
~~that it is mainly to be~~
~~is to be generally~~
attributed to the im-
proper classification
of lands ~~with~~ which
means of irri-
gation under the
head of Punjab. This

cause

cause has doubtless
had some effect, but
other circumstances have
also helped to bring
about this result, viz
a reassessment of the
higher classes, neglect
of the Canals, the exclu-
sive rights claimed by
the Zemindars, and the
system hitherto in force
of allowing persons to
retain lands which they
do not choose to cultivate
without requiring pay-
ment of the assessment.
The first of these evils
has already been re-
medied at least as
regards all land un-
cultivation, if not also
as regards the waste -
The maximum single
crop Punjab assessment
is now Rs 8-5-1 per acre
which

which cannot be con-
-ducted successive-
-ly.

14. The second cause above noticed is not-
-mentioned by the Board but it is one which must if at all to any extent exercise great influence in a district, which like Madras contains an unusually large num-
-ber of small Farmers requiring constant and prompt attention.

15. The 3d and 4th causes are remediable by the district officers who ought strictly to enforce the rights of the State when their assistants assert their preferential claims merely to prevent others from acquiring land, and when land is retained and left waste from a similar motive or merely for the convenience

convenience which the possession of land confers.

16. In Bombay the proportion of waste to cultivation is so enormous and the increase in cultivation of late years so trifling as to withstand the high prices of produce as to enable compared with that in the two adjoining districts of North and South Arcot, that a revision of the rates is already called for.

17. The Board resolve to entrust the revision to the Collector under the immediate orders of the Board of Revenue. He may employ his Sub-Collector on the duty and the Govt will be prepared to afford such additional assistance as

as may be necessary in consequence of the withdrawal of Mr. Rawsbury for a portion of his time from his ordinary duties as well as for the work of the revision.-

18. The object in respect to Poonjah will be to test the correctness of the assessment of the chief classes of land with reference to the quantity and value of their yield, and the difference of their cultivation.- The minute subdivision of soils, grades, &c. adopted by the Settlement Department, will not be followed, the object being to ascertain the productive power of those classes which are distinguished by marked differences of yield and prevail more or less generally, and to bring the assessment of the District to a fair approximation to the established share of Government, viz. a moiety of the net profits. The present abnormally unremunerative condition of agriculture from many of the rates ranging high a few pice will be merged in the standard rates thus obtained. As regards Punjab the measures already ordered and carried out, viz. the reductions

reductions of the few excessive rates and the transfer of the Inàwaàry land to Poonjah, leave little to be done beyond ascertaining by careful enquiry whether any land really without means of irrigation is still classed as ~~transferring such land to Poonjah~~ Inungah, and consolidating the numerous rates which differ by a few pice. The bulk of the waste is included under only a few rates, & much of it is "Anajy" and may have been carelessly classified, merely from that circumstance. These classes should be scrutinised, but the general rates are now moderate.—

19.— The revision will at first be confined to one Talook, (to be selected by the Collector in communication with the Bd. of Rev.), and as soon as this Talook is finished the Collector will report the result through the Board of Revenue, and detail the measures which he would propose.

20. The Ryot looks to obtain from the Circle Establishment the remission of Land Revenue, & any alteration in the Rates.

L. D.

Inspr. Sattur Big Pagoda Circle
Kamalapuram

21— Mr Cockburn

Govt. Nos. 64 - 67
17 - 6 - 59

" 1 - 2
21 - 12 - 59

" 138 - 139
10 - 10 - 61

" 262 - 268
22 - 11 - 62

" 365 - 366
23 - 6 - 63

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