M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 120 Press ~~Mis.~~

231, 232

Dated 20. 1. ~~19~~ 1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th January 1864.

No. 231. Read the following Proceedings of the Board of Revenue, dated 4th January 1864:—

Read the following letter from Collector of Nellore, dated 7th December 1863, No. 31A.
(In Cons. 16th December 1863, No. 8,118.)

1. Ordered that the above paper be submitted to Government with the following remarks in continuation of the Board's Proceedings dated 24th November 1863, No. 7,426, and with reference to G. O. dated 10th and 15th December 1863, Nos. 2,249 and 2,294, Revenue Department.

2. The Board will briefly notice Mr. Dykes's further remarks as to the mode which he has adopted for estimating the returns from the Anicut works.

3. He argues that as the Nellore tank from its level commands the area irrigated from tanks and channels supplied from the Anicut, and as its waste water, and the surplus water from its area of irrigation flows into these latter tanks and channels, or on to the lands watered by them, therefore it is properly to be viewed as a supplementary source of supply to the Anicut or as a subsidiary reservoir forming part of a large system of connected irrigation works.

4. He further argues that inasmuch as the extent of irrigated cultivation now watered from the Nellore tank and system of works directly connected with the Anicut is to a very considerable extent due to expenditure that was made irrespective of the actual cost of the Anicut (as the Board understand) therefore the whole expenditure should be compared with the whole revenue in order to obtain an accurate idea of the proportion of return to cost.

5. Colonel Anderson on the other hand, as the Board understand him, argues that as the cultivation dependent directly or indirectly on the supply from the Nellore tank, so far as that source provided an adequate supply, has not been affected by the construction of the Anicut or in connection with those works, so the expenditure on that tank and the revenue that can be traced to it, should be eliminated from the calculation of results due to the Anicut, and further that such expenditure on the works that existed before the construction of the Anicut with which they are now connected, as it represents the cost of ordinary repairs to maintain former revenue ought to be similarly eliminated from the calculation, the former average of revenue being of course similarly excluded from the calculation of returns.

6. The Board presume that there can be no difficulty in separating the cost of the *improvement* of these works as part of the Anicut scheme, from that of their ordinary repairs, and on this assumption the Board consider that Colonel Anderson's view of the course to be adopted is the correct one.

7. The comparison should, in the Board's opinion, include the cost of the Anicuts from the first commencement and of the improvements of the works connected with it as the source of supply, which improvements found a necessary part of the general system of irrigation works of which the Anicut is the key. On the other side should be shown the additional revenue derived from the extension of wet cultivation under these works since the Anicut was completed, the date of completion being probably the earliest date from which results can be confidently traced to this cause. If any further additional revenue can be clearly traced to the *improvements* of the connected tanks and channels (as part of a general scheme) before the completion of the Anicut, this also should be credited to the general system of works, the cost of those improvements being already so debited.

8. Mr. Dykes's calculations do not, the Board believe, supply the data for drawing up such a comparative Statement, and although there may not be any thing actually wrong in his statement of expenditure and income, it does not, in the Board's opinion, exhibit that which the Government desire to have placed before them.

9. As regards the question of the returns to be derived from Inám lands under these works, the Board have submitted their views to Government in separate Proceedings, and it need only be said here that they consider that the same principle should guide the decision, as may be adopted by Government in connection with the "Mamul Nunjah" under the Godavery and Kistna works.

10. In regard to ordinary Government land in which case the Board remarked that, "if "Mr. Dykes has assessed land converted from dry to wet at a higher rate than that prescribed "by the local custom for the particular class of land, he has exceeded his powers in acting "without the Board's sanction." Mr. Dykes explains that he "found Rupees 6 per Acre as a "consolidated assessment was eagerly taken up," and keeping to the prescribed rates in each village he endeavoured to give over the land applied for at this rate of Rupees 6 per Acre, "the "water rate in each case being the difference between this consolidated rate and what the land "would be assessed at, if assessed for dry cultivation," and Mr. Dykes proceeds to argue that the rule in Section 40, Regulation 2 of 1803, to which the Board referred as prohibiting a Collector from increasing the "rates of Warum" without the sanction of the Board, is inapplicable to the present case.

11. The Board do not admit the sufficiency of this explanation or the inapplicability of the rule in question.

12. The effect of Mr. Dykes's unauthorized proceedings must have been to place a uniform Nunjah assessment (not a uniform water rate) on lands of varying qualities, and so that the poorer the land and the less it were capable of benefiting from irrigation, the heavier would be the tax for the newly obtained supply of water.

13. Had he maintained the usual rule, which appears to the Board to be perfectly applicable to the case and suited to its requirements, each class or recognized quality of dry land would on being brought under the influence of the Anicut works, have been assessed with the rate appropriate for the corresponding class of Nunjah land in the District, and thus the District "rates of Warum" would not have been altered without necessity as evidently has been done by Mr. Dykes, for the Board see no reason whatever to suppose that the established Nunjah rates in Nellore for the classes of land in question would have afforded an insufficient return to Government.

14. Mr. Dykes states in his letter of 12th August 1863, already before Government, that he has refused to give for cultivation dry land newly brought under irrigation at the rate appropriate to it as Nunjah under the ordinary rule where that rate was less than Rupees 4½ per Acre. This proceeding was clearly unauthorized, and the Board have nothing before them to show that it was expedient. There may be exceptional rates of assessment in Nellore which will not give a fair share to Government in the case of dry land converted into wet, under the Anicut irrigation, but the Board do not suppose that they can be so numerous as to require such a general rule as Mr. Dykes has prescribed for himself, and in any case he should have referred the question for decision by the Board.

15. The revision of the assessment now in progress will, it may be hoped, remove these anomalies, and the Board have little doubt that it will show Mr. Dykes's present minimum to be far too high.

No. 232. ORDER THEREON, 20th January 1864, No. 120.

1. Paragraphs 1 to 9 of the above Proceedings will be transferred to the Department Public Works.

2. Mr. Dykes is clearly wrong in supposing that he could act in the manner stated without the Board's sanction. The Board will call upon him to furnish the data on which his calculations of the value of water are based, and also to state whether the imposition of a separate water cess is practicable.

(True Extract.)

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

To the Board of Revenue.
„ Department Public Works.

Exd. S. T. Augustin.

10th Dmbr/63 Nos 170-171.
15th " " " 260-261

241-915

Pro B: of Rev: & D/Ls decy 64 Cases 1305 Acres

No 231 & 232.

No 16 Jany/64 R 19

Revenue 1864 Depart.
Pro: of Govt No 35 Dmbr:

Proceedings of the Board of Revenue

Dated 4th January 1864
Desp. - 4 — Do —
Rec. 5th —

From Publ. Depts. 21st February /64
Ex: 317.

Making certain observations on the Wellore Collectors' letter regarding the results of Peniair Anicut works.

No 120 - 20th Jany.

W Rankin

No. 120.

Paras 1 to 8 of the above Proc: will be transferred to the D.P.W.

We do not see clearly what is supposed that he could act in the manner stated in Mr the Bd's sanction. The Bd will call upon him to furnish the data on which his calculations of the value of water are based - and also to state whether the imposition of a separate water cess is practicable.

Fort St. Georges
20th Jany 1864.

L D.L.

Mr. Thos. Pringle Chief Sec. to Govt. 21 Jany.
Mr. W. M. Smith a Copy 21 Jany.