

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	571	Press ~~Mis.~~
	77-78	
Dated	8-2-4	1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th April 1864.*

No. 77. Read the following Proceedings of the Board of Revenue, dated 12th February 1864, No. 954.

Read the following letters:—

From the Collector of Coimbatore, dated 6th January 1864, No. 5.

To Board 11th November 1859, No. 211.
From do. 16th December " " 5,229.
To do. 28th February 1863, " 44A.
From do. 24th March " " 1,800.
Board's Miscellaneous Circular " 24, dated 17th April 1863.

1. With reference to the correspondence noted in the margin, I have the honor to forward two Statements exhibiting the Garden lands in this District with their respective rates of assessment on which a further reduction of

10 and 13 per cent. I propose shall at once be carried out, so that the modification of the original Pymash assessment shall, with previous reductions made in Mr. Thomas's time, amount to 25 per cent. in the aggregate.

2. As the waste well lands have under the Orders of Government, dated 13th September 1862, No. 1,973, been charged with their appropriate dry assessment, it seems unnecessary to say anything more about them; they may be looked on as settled.

3. The Statements 1 and 2 are so simple, that it is needless to write in explanation of them. On the garden lands north of the Noyel river there are no less than 44 rates of assessment whereas on the lands south of the same river they do not exceed fifteen, the rates also vary, north of the river they are on the whole 25 per cent. lighter than in the south. The reasons for these variations are not known correctly. The Noyel river was formerly the boundary between the Coimbatore and Dindigul Districts, which were at the time of the settlement under separate Collectors. They no doubt were influenced by different circumstances in making the settlement, but what they were cannot be ascertained now. They were probably, partly political, and partly economical.

4. The aggregate extent of garden lands both in the Southern and Northern Divisions under cultivation is Acres 1,29,270-11-0, the original assessment on which was Rupees 4,82,639-12-8. The amount proposed to be remitted at 25 per cent. is Rupees 1,20,659-15-8, from which excluding Rupees 65,407-13-2, the reduction already made at 12 and 15 per cent. under the Orders

Government Order 6th October 1854, No. 1,298.

marginally referred to, the net assessment proposed to be reduced is Rupees 55,252-2-1 as

shown in the accompanying Abstract Statement No. 3.

5. The grounds on which I base the present proposition are,

(a.) In 1852 the Government declared that all the profits arising from improvements made at the expense of the Ryots were to be enjoyed by them without the imposition of any further taxes on behalf of Government. The result of this policy has been that up to Fusly 1271, the date to which our accounts extend, 4,642 new wells have been dug at an aggregate expenditure of Rupees 6,96,300, each new well being estimated to cost Rupees 150, a very moderate estimate in the present times.

Of course the tendency of this state of things is to induce the Ryots to throw up the inferior and heavily taxed garden lands for the more lightly assessed dry lands on which they can lay out their private capital with the prospect of a fair remuneration for their trouble and money.

(b.) From the physical conformation of the Coimbatore District it is so remarkably deficient in the means of artificial irrigation, that every inducement and encouragement should be held out to the people to improve them.

Take the low country of Coimbatore, to which of course my observations refer, and you will find that it is bounded on the north by the Ehowany river; on the south by the Amaravathy; on the east by the Cavery, with the Palghaut country on the west, the first two rivers are 400 and 500 feet lower than the country lying between them the Cavery at Erode is 700 feet lower than it, and the Palghaut country is 1,000 to 1,200 feet lower; in fact the plateau embraced by the above boundaries, an area of some 6,000 square miles is, so little favored by nature that the only stream running through it is the insignificant Noyel, whose source of supply is the water which flows from the eastern face of the western ghats; a source alas for Coimbatore always big with

promise, but which ends in nought as the monsoon rains which can be seen from the District pouring down in torrents, always find their way down the western face of the ghats to a country already abundantly supplied. What I have now written receives confirmation from the very small number of Tanks in the District; there are but 307; of these 256 belong to Government, and of this number 104 are out of order, showing that there is not much inducement in the shape of prospective gain to put them in order; in truth I have never seen a District so deficient in natural facilities for storing water as Coimbatore. To add to the difficulties and distress of the

inhabitants it is seldom that they are favored with really good monsoons, a glance at the marginal Statement (based on remarks in the Jamabandy Reports) shows that the character-
istic of the country on this point is want of rain

and bad seasons. The District is surrounded by hills except on the east and south-east, from which no rain comes, and they seem to catch up and monopolize far more than their share of the rain, leaving the country embraced by them as tree-less and dry on the whole as it was sixty-three years ago when it came under English rule.

However in spite of these discouraging circumstances there are in the District 47,062 wells; of these 8,682 are out of order, but at the moderate estimate of Rupees 150 per well as its cost, we have a sum of no less than Rupees 70,59,300 laid out by the people for the improvement of the country under the discouragement up to 1852 of being charged extra for all improvements carried out at their private cost.

The extra charges are represented by a sum of about Rupees 3,51,505, and it is a reduction of this amount that I now in reality advocate.

I only wish I could see the greater portion of it relinquished, for I feel convinced that Government would ere five years elapsed be re-paid in the shape of increased Stamp and Salt revenue in increased return on Railway traffic and in the general improvement and comfort of a million of its subjects who have at all events proved that they are industrious, and know as well as their neighbours how to lay out capital to advantage.

It is no small encouragement in making judicious reductions of assessment where it is found to bear with disadvantage on the people to observe that wherever they have been carried out the permanent increase of the revenue has been accompanied by a corresponding improvement in the condition of the people. From the year 1844 up to the present time no less than Rupees 4,59,320 have been remitted, and yet the revenue has steadily increased. The net revenue of the past year is the highest on record since the province came under British rule; it amounts to no less than 29,36,508 Rupees.

It may be well to add that the digging of a well in Coimbatore is no easy matter; as a rule on removal of the surface soil, which may be from three to six feet in depth, a substratum of hard rock is met with, and this has to be blasted to depths varying from twenty to fifty feet before water is met with. The well in the compound in which my house is situated is some forty-five feet deep, and cost the late proprietor 1,000 Rupees, and his predecessor several hundred Rupees. I do not think that a well yielding water sufficient for the irrigation of 3 Acres of land can at the present time under favorable circumstances be made for less than Rupees 300. Many wells cost 400, 500, and 600 Rupees, and I am informed that in the Oodoomulpetta Talook, in the south there are some fine wells which have cost their owners as much as Rupees 2,000. I mention these circumstances as it is of importance that the Board should be aware of the difficulties with which the Ryots of Coimbatore have to contend.

6. The Board are aware that there are no regular sources from which to raise Local Funds, I therefore propose that of the amount of assessment remitted one Anna per Acre be retained. The area under garden assessment is 1,29,270½ Acres, which at the above rate will yield Rupees 8,079-6-9 per annum. This sum will materially aid in preserving and improving the existing local lines of road, although it will not suffice for the construction of new lines. I trust that this proposition will receive the support of the Board.

ENCLOSURE No. 1.

Statement of Garden lands north of the Noyel river on which a remission of 12 per cent. under Orders of Government, dated 6th October 1854, was made in Coimbatore District.

Rate of Assessment per Acre.			Extent of cultivation in Fusly 1271.			Assessment after deducting the reduction.		
Original Assessment.			Assessment previous to the reduction.					
1			4			5		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
5	12	3	5	1	3	17	10	
5	3	10	4	9	10	3	5½	
5	0	0	4	6	5	6	12½	
4	9	10	4	1	1	543	7½	
4	7	3	4	4	7	45	9½	
4	7	6	3	14	9	2	2½	
4	3	8	3	11	7	3,330	4½	
4	0	7	3	8	11	280	14½	
4	0	1	3	8	6	859	11½	
3	14	6	3	7	1	32	12½	
3	13	6	3	6	2	8,629	6½	
3	12	4	3	5	4	4	12½	
3	11	0	3	4	0	10,270	11½	
3	9	11	3	3	1	25	3½	
3	8	6	3	1	9	66	6½	
3	8	0	3	1	3	1,349	6½	
3	7	4	3	0	9	11,512	12½	
3	6	1	2	15	8	2,245	2½	
3	5	10	2	15	5	311	6½	
3	5	0	2	14	8	137	7	
3	3	8	2	13	6	8,804	15	
3	2	5	2	12	5	3,633	1½	
3	1	2	2	11	3	881	4½	
3	0	5	2	10	7	221	9½	
2	14	8	2	9	1	7,951	15½	
2	14	1	5	8	9	96	0	
2	13	6	2	7	11	198	5½	
2	12	4	2	7	0	1,160	10½	
2	11	1	2	6	11	1,572	5	
2	10	6	2	5	5	63	4	
2	9	10	2	4	11	2,197	8	
2	8	8	3	3	10	21	12½	
2	7	2	2	2	6	1,205	11½	
2	6	3	2	1	8	1,226	14	
2	4	11	2	0	7	444	12½	
2	4	8	2	0	4	4	4½	
2	3	8	1	15	6	2	4½	
2	2	5	1	14	4	438	10½	
2	1	3	1	13	3	0	15½	
2	0	5	1	12	6	13	11½	
2	0	0	1	12	2	0	11½	
1	12	6	1	10	0	237	6½	
1	11	1	1	7	10	48	15½	
1	10	3	1	6	4	11	1½	
			69,910	7½		2,35,225	4	11
						2,07,005	2	7

Coimbatore,
11th January 1861.

(Signed) : P. GRANT, Collector.

ENCLOSURE No. 2.

Statement of Garden lands south of the Noyel river on which a remission of 15 per cent. under Orders of Government, dated 6th October 1854, was made in the Coimbatore District.

Rate of Assessment per Acre.						Extent and Assessment of land cultivated in 1271.											
Original Assess- ment.			Present Assess- ment.			Acres.		Original Assess- ment.			Present Assess- ment.						
Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.	Rs.	A.	P.				
5	0	0	4	4	0	7,261	6½	36,244	9	1	30,794	5	4				
4	9	10	3	14	9	13,662	13½	62,900	3	1	53,456	15	11				
4	3	8	3	9	6	15,969	8½	67,542	13	9	57,338	15	0				
4	0	7	3	6	11	208	3½	839	1	0	713	6	4				
3	13	6	3	4	3	12,050	9½	46,367	9	4	39,421	2	3				
3	11	2	3	2	4	830	6½	3,077	3	1	2,614	15	2				
3	7	4	2	15	0	5,198	10½	17,974	11	11	15,282	14	9				
3	6	10	2	13	9	386	10	1,295	15	7	1,101	3	7				
3	2	9	2	11	2	538	14	1,697	9	5	1,445	12	8				
3	1	2	2	9	10	1,427	12½	4,404	5	6	3,743	12	4				
3	0	5	2	9	2	253	12	765	5	0	650	8	10				
2	14	1	2	7	2	661	15½	1,909	14	0	1,621	2	1				
2	11	1	2	4	7	501	3½	1,350	11	5	1,149	2	6				
2	9	6	2	3	3	271	15	703	12	6	599	0	3				
2	4	11	1	15	5	148	7	340	11	1	290	7	11				
						59,360	3½	2,47,414	7	9	2,10,226	12	11				

Coimbatore,
6th January 1864.

(Signed) P. GRANT, Collector.

ENCLOSURE No. 3.

Abstract Statement showing the further reduction proposed at 10 and 13 per cent., respectively on all old gardens so that the old assessment may be modified to the extent of 25 per cent. in Coimbatore District.

	Total extent of Acres.	Original As- essment.			Proposed amount of reduction at 25 per cent.			Deduct amount of reduction already made.			Remainder requiring reduction.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
15 per cent ...	59,360 3½	2,47,414	7	9	61,853	10	0	37,187	10	10	24,665	15	2
12 per cent ...	69,910 7½	2,35,225	4	11	58,806	5	3	28,220	2	4	30,586	2	11
Total...	129,270 11	4,82,639	12	8	1,20,659	15	3	65,407	13	2	55,252	2	1

Coimbatore,
6th January 1864.

(Signed) P. GRANT, Collector.

From the same Office, dated 27th January 1864, No. 17.

1. I have received your Official Memorandum, No. 53, dated 21st instant, pointing out a difference of Rupees 45,052, in the original assessment of garden lands under cultivation between the Statement forwarded with Mr. Thomas's letter of 20th January 1853, and that which accompanied my letter of the 6th instant, No. 5, and requiring explanation thereon.

2. In reply I beg to report that the entry in the margin of paragraph 15 of Mr. Thomas's letter of the 20th January 1853, of Rupees 1,31,923-3-11, as the proposed remission of ¼ or 25 per cent. on old wells (cultivated) was based upon the accounts of Fusly 1261 (1851-52). Between that year and Fusly 1264, the year in which the reduction of 12 and 15 per cent. was made, lands assessed at Rupees 23,029 ceased (from the ruined state and entire disappearance of the wells) to be cultivated as garden, and were therefore either transferred to "Bhag Poonjah," or thrown up as Government waste. As the assessment, minus the reductions made still proved to be oppressive, lands assessed at Rupees 24,733 were

given up between Fuslies 1265 and 1267 as reported in paragraph 10 of Mr. Thomas's communication of 20th July 1859, No. 136, a transcript of which is annexed.

"The variations in the entries of 1265 and 1267 may seem to require elucidation, and I would therefore state that the large decrease of Rupees 16,912* in the assessment of gardens on which a reduction of 12 and 15 per cent. was made, arises from many of these

* This is the Settlement, but the original assessment is Rupees 19,769 as shown in column 14 of the Statement annexed to paragraph 9 of Mr. Thomas's letter of 20th July 1859, No. 136.

"gardens having been given up as totally unprofitable; the demand, minus the reduction proving to be yet oppressive. Some of these were upon careful inquiry again re-classed as Poonjah, as this arrangement appeared far better than leaving the lands untenanted, and consequently unprofitable both to the State and the Ryot; others are still unoccupied, but I hope will be taken up in due course."

3. Thus it will appear that out of Rupees 5,27,692 shown in Mr. Thomas's Statement forwarded with his letter of 20th January 1853, lands assessed at Rupees 47,762 were either transferred to other heads or thrown up as Government waste in the course of seven years. Lands assessed at Rupees 2,709 have however been taken up on their original assessment (minus the reduction of 12 and 15 per cent.) between Fuslies 1267 and 1271 from Government waste, thus reducing the difference between Fuslies 1231 and 1271 to Rupees 45,053 as pointed out by the Board.

4. The sum of Rupees 4,94,926 shown in Enclosure No. 1 to Mr. Thomas's letter of 11th November 1859, as the assessment on 34,653 Bullahis, includes the assessment on waste lands amounting to Rupees 14,996, as is shown in the concluding part of the above enclosure. This being deducted, the net assessment on lands (on which a reduction of 12 and 15 per cent. was made) under cultivation in Fusly 1267, amounts to Rupees 4,79,930. To this must be added Rupees 2,709, the assessment on lands taken up from waste from Fuslies 1267 to 1271, making in all Rupees 4,82,639, as shown in Enclosure 3 to my letter of the 6th instant, No. 5.

1. Ordered that the above papers be submitted to Government with reference to their Proceedings dated 6th October 1854, No. 1,298, Revenue Department, and 22nd September 1857, No. 967, Revenue Department.

2. It will be in the recollection of Government that in their Despatch dated 2nd June 1852, No. 7, allowing to Ryots the untaxed benefit of all improvements they may effect in their lands, the Honorable Court of Directors strongly insisted on the absolute necessity

of placing all old well lands "on a fair equality with the lands subsequently brought under well cultivation," that is lands to which the benefit of the new rule would be extended. From that time until now, or for upwards of ten years, a correspondence between the Collector of Coimbatore and the Board has been carried on as to the extent of relief which ought to be afforded to the old well lands in order to secure for them this footing of "fair equality."

3. Mr. Thomas insisted that a reduction of assessment to the extent of 25 per cent. on old gardens was necessary for this purpose, the effect of which on the well land under cultivation in 1853 was calculated to involve a relinquishment of revenue to the extent of Rupees 1,31,923.

4. In their Proceedings of 6th October 1854, No. 1,298, the Government sanctioned an immediate reduction of 12 and 15 per cent. in the assessment of these old well lands according as they were situated in the Northern or Southern Talooks, the garden assessment of which varies by 25 per cent. leaving it open to future consideration whether the further reduction of 13 and 10 per cent. as proposed by the Collector should be conceded.

5. In their further Proceedings of 13th September 1862, No. 1,973, Revenue Department, the Government directed that all waste well lands should be assessed with their appropriate Poonjah assessment and made over to their former owners or their representatives, or if these were not forthcoming, that they should be treated as ordinary waste.

6. It remains therefore to consider only the case of the old well land in occupation now and since before the passing of the Orders of 1852, and for these Mr. Grant renews Mr. Thomas's former proposal that the assessment should be so reduced as together with the remission already sanctioned to make up a total reduction of 25 per cent. on the old Survey rates.

7. In the former correspondence on the subject, it was frequently required that reasons should be detailed to show that this amount of remission in the rates was actually needed to relieve the land from over-assessment. Mr. Grant has not attempted to enter into assessment details to establish this point, but considering that all the lands brought under well cultivation subsequent to 1853 have been charged with dry rates only, it is obvious that the old well lands, so long as they are charged with any assessment in excess of the dry rates, must be unequally and consequently unfairly taxed as compared with the Poonjah land converted into Garden during the last ten years.

8. The Board would point to the significant fact that according to Statement No. 3 enclosed in the present letter, the amount of revenue involved in the proposed reduction of 25 per cent. is now only Rupees 1,20,660; whereas it was formerly calculated to be Rupees 1,31,923, the assessment at the old rates on the land concerned having formerly been Rupees 5,27,692, instead of as at present only Rupees 4,82,639. In other words well lands representing an annual assessment of Rupees 43,053, have in the interval of ten years passed from cultivation to waste mainly in consequence, as may fairly be assumed, of the depreciation effected in their value by the concession that no land cultivated as garden subsequent to 1852 should be charged with other than dry rates.

9. Under these circumstances the Board have no doubt as to the justice and policy of further relieving these lands. The soundness of the principle on which the additional reduction is proposed has in fact been admitted by Government in the partial relief already conceded, and no one can question the expediency of encouraging in all Districts the sinking of wells as a means of securing the public revenue, and of increasing private rents and profits, but especially in a District like Coimbatore which has the least ruin-fall of any in the Presidency and is most unfavorably circumstanced for artificial irrigation by other means.

10. The Board have therefore no hesitation in recommending Mr. Grant's application to the favorable consideration of Government. Though the proposed relief involves a relinquishment of

present revenue to the amount of Rupees 55,252, the Board gather from the Statement of the prevailing rates of assessment submitted with the Collector's letter, dated 23rd February 1863, of which copy is on the Government records, that the full reduction of 25 per cent. in the old garden rates will still leave these rates higher than the rates for corresponding qualities of Poonjah lands in the Coimbatore District.

No. 78. ORDER THEREON, 5th April 1864, No. 571.

1. In their Despatches dated 24th August 1842 and 22nd September 1846, the Home Government discussed the subject of the taxation of private improvements, and laid down the principle that "the Ryot should in all cases be allowed to enjoy the benefit of any improvement he may have effected on his lands without any additional charge until he shall have been, not only amply compensated, but liberally rewarded for the labor and expenditure which he may have applied."

2. In 1852 the Home authorities, on the urgent recommendation of this Government, determined on relinquishing to the Ryots the full and permanent benefit of their own improvements. This concession of course rendered it necessary that some relief should be granted on improvements already effected.

3. The Collector of Coimbatore, Mr. E. B. Thomas, strongly advocated an uniform reduction of 25 per cent. To this the Board objected on the grounds, that the well cultivation had increased 20 per cent. in fifteen years, that the rates were low as compared with other Districts, that the necessity of any such reduction had not been established, and that no consideration had been paid to the admitted fact that the northern portion of the District was originally assessed 25 per cent. lower than the southern. The Board limited their relief to the unoccupied garden lands; those which really had no wells were to be at once classed and assessed as "unirrigated," and those which had wells capable of being used, were to be granted on such Cowles as would lead to their re-occupation, and their assessment was to be permanently reduced where so heavy as to repress cultivation.

4. The Government on a full consideration of the subject differed from the Board. They remarked that the Home Government in freeing new well lands from all additional taxation in future foresaw the consequent necessity of relieving existing well lands; that without such relief the owners of the latter would be placed in a most unfair position in respect to the owners of unimproved lands; that the prosperity of the Coimbatore District depended very materially on its well lands; and that it was most inexpedient to wait until experience, in the form of the impoverishment of the Ryots, or the transfer of their capital to new lands, should show the necessity of relief. The Government, however, thought the remission proposed by the Collector to be *prima facie* somewhat large, and therefore sanctioned a reduction of 12 per cent. in the northern and 15 per cent. in the southern Talooks, further reduction being conditional on its being more fully shown to be desirable for the different classes of soil. The Government also confirmed the measures ordered by the Board.

5. The relief granted in various forms amounted to Rupees 1,57,580 on an aggregate assessment of Rupees 7,51,094, but much of this was merely nominal, the remission on lands actually paying full garden assessment having been only Rupees 63,408.

6. In September 1862 the remaining dilapidated wells were ordered to be offered with the waste under them on Poonjah assessment to their owners or their representatives, and those which were declined, or remained unclaimed, were to be treated like ordinary waste.

7. The present Collector, Mr. Grant, now strongly urges that the full measure of relief proposed by his predecessor should be granted, and he is supported by the Board of Revenue.

8. Mr. Grant's main arguments are the great importance of encouraging the sinking of wells, the good results which have ensued from freeing new wells from additional taxation, the expense and uncertainty of sinking wells, the arid climate of the District, and the impolicy of retaining a distinctive assessment on the old well lands. That the present rates are too high may be inferred from the fact that since the reduction of 12 and 15 per cent. lands assessed at Rupees 24,733 have been given up, while only lands assessed at Rupees 2,709 have been taken up from the old garden waste.

9. The total amount of remission proposed is Rupees 55,252 less a charge of one Anna per Acre or Rupees 8,080 which Mr. Grant proposes to reserve as a road cess.

10. The Government agree with the Board that as circumstances permit, the special tax on old wells should be remitted, in all cases where those wells were not dug at the expense of the State, and the lands receive no supply from a Government source of irrigation. There can be very little doubt that this measure would have been carried out when future private improvements were exempted from all special taxation, as the natural sequence of that measure, had it not been that the loss of revenue could not then have been incurred. Now however that the land revenue has so largely increased this relief may with propriety and advantage be conceded. The fact already stated, that even since the remission of 12 and 15 per cent. was granted lands assessed at Rupees 24,733 have been given up, shows that the disadvantage under which these lands' labor is felt.

11. But while expressing their readiness to relieve the old well lands the Government do not entirely approve of the mode of granting relief proposed by the Collector and the Board. The Government cannot discover on what principle it has been decided that 25 per cent. on the original well assessment is a proper rate of reduction, and they remark that this proposal wholly ignores the limited fact that the assessment of the northern division is much lighter than that of the southern.

12. The Government consider that the proper course is to bring the old well assessment down to the first class Poonjah assessment of each village. In the revision of assessment, so far as it has yet been carried out, well lands have usually been thus classed, and it may be assumed as a general rule that the best lands have been selected for improvement. Exceptions will of course be found to this rule, but they can be specially dealt with hereafter, and at all events the relief will thus be afforded on the same principle as new improvements were dealt with, viz., that the land tax should be fixed without reference to them.

13. The Board will instruct the Collector accordingly and report the result without delay. In the meantime, in order to save time, the Collector is at liberty to make the reductions proposed by him, provided that the assessment is not thereby reduced below the first class Poonjah of the village.

14. A road cess will be imposed simultaneously with this reduction of assessment, but the Government consider it fairer to regulate the incidence of the tax by a per centage on the assessment, than by a fixed charge per acre on all descriptions of land. Two per cent. on the assessment is the rate which has been adopted in Trichinopoly, Kurnool and other Districts, and it had better be adopted in Coimbatore also.

15. It will be distinctly explained to the Ryots that the reduced rates now sanctioned will be subject to be dealt with hereafter on any general revision of assessment in the same manner as the assessment on other lands, but that such revision will be irrespective of any advantage derived from the wells.

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

IN CON. 18TH NOVEMBER 1859, No. 5783.
From E. B. THOMAS, Esq., Collector of COIMBATORE,
dated Coimbatore, 11th November 1859, No. 211.

The Board in their Proceedings of the 20th August 1859, No. 3299, decline to forward to Government my recommendation that the further remission of 10 and 15 per cent. before asked, be now allowed on all old well lands, and require fuller information than is afforded in my letter of the 8th July 1859, No. 118.

2. All the late stringent orders of Government, however salutary and sound, are based on the assumption that they are intended for land only fairly and moderately assessed, and that all needfull remissions on old assessments, have been already conceded. I beg, with all deference, to point out that this is not the case with the old well lands of Coimbatore; the necessity of the reduction of 25 per cent. has been fully* shown in my letters noted in the margin.† I am not aware what further or stronger grounds I could adduce, except the fact that the experience of several more years has confirmed the view before taken, and I have little doubt the concession now asked, will gradually bring under cultivation the remaining old waste wells still uncultivated and lost both to Government and the ryot, and which when reduced, I would sell at auction, where no fair claim can be established. I have the honor to submit, however, such further information as is practicable, in reply to the Board's Proceedings of the 20th August 1859; and I can only again repeat my conviction of the necessity and express my hope, that the 10 and 15 per cent. now asked (and almost conceded in the Government orders before referred to), may be recommended to Government.

• And partially admitted by Government—see Extract Minutes of Consultation of 6th October 1854, paragraph 12.
† To Board 20th January 1853.
To Do. 11th May " "
To Do. 23rd November " "
To Do. 16th March 1854.
To Do. 12th September 1854.
To Do. 29th December 1855.
Jamesbundy report for Fyuly 1866, dated 21st September 1857, No. 154, paragraphs 69 and 70.

3. In this district, some years ago, nearly 20 per cent. of the total demand were actually remitted, in one shape and another: Cowles, remissions, &c., annually, and * As taccavy yearly. 35,000 Rupees advanced* without interest, to aid the ryot's cultivation. The system was unadvisable and unsound, and I only advert to it, to point out that if remission and aid was thought necessary to such an extent (by former able men, Messrs. Thackeray, Græme, Garrow, Sullivan, &c.) in Coimbatore, it will not and cannot be easy to revert to an entirely different system; and it is only fair to suppose that some just grounds existed for such large annual remissions; and that the present request is therefore reasonable—perhaps among other natural and just causes, were the general poverty of the soil, and the very scanty monsoon (the N. E.) of the district, averaging on 30 years' careful observation, only 18 inches—probably the lowest of all the Madras Provinces. I have always steadily advocated and aimed at carrying out the present views of Government against taccavy, discretionary remissions, &c., but stringency and punctuality can only be exacted, where all fair and necessary remissions have previously been made; such is not the case with the old wells of Coimbatore, their assessment still falls heavily in many instances, as clearly evinced by the unanswerable fact of a large number still waste, and especially as compared with all the new wells paying only ordinary poorry tax.

4. The substitution of a permanent for an annual puttah, dropping all taccavy as fictitious and unsound, leaving new wells (and all other individual outlay of capital and skill by the ryot) untaxed, reducing orchard and tree tax as valuable and to be encouraged; these and other concessions, now generally admitted and ordered, have been advocated or practised by me, as I could show, for many years, since I had charge of a district, and the Board will, therefore, I trust, not fear my now recommending anything needless or ill considered; the relief asked, is really required, and will only be a wise and just measure, to the most* valuable and permanent Wells. species of agriculture and outlay of capital, and sure to result in the stability, if not a great increase, of the present revenue.

5. The result of the reduction already granted, was explained in my communication to the Board, No. 136, of the 20th July last. It was shown therein that the reduction of the 12 and 15 per cent. was not made with an expectation of increase, but in order to secure the existing Revenue, which was likely to be affected by long over-assessment and by the exemption of new wells from additional taxation. It was also then pointed out that taking into account the actual and bona fide remission of 12 and 15 per cent. on cultivation alone, amounting to Rupees 64,969, and deducting therefrom the increase obtained by extended cultivation, viz., Rupees 19,944, the net deficiency was only Rupees 45,025, which will be much more than repaid in a few years by the occupancy of waste lands.

6. I may be permitted to repeat here that the actual remission on gardens has been, and should be, taken at Rupees 64,969, and not at Rupees 1,60,213, as shown in the statements submitted to the Board with the letter above quoted, the difference between the two was an imaginary or a fictitious demand, appearing only in the accounts, and no portion of which had ever been realized; much of it was on unoccupied waste, and the rest on lands which paid much less than what they ought to pay if watered, being occupied either for pasture

or appropriated to the growth of the common dry grains, and it should not, therefore, be considered in the light of revenue actually given up, which in fact it never was, as already explained to the Board.

7. The remission of the additional 10 and 13 per cent. now recommended, in continuation of the original proposal, amounts to Rupees 55,013 on cultivated gardens, as will be seen from the enclosed Statement No. 1. Of this 24,627 will have to be given up at 10 and 30,386, at 13 per cent. The remission on waste would be Rupees 1,620, but under the circumstances above set forth, I do not think it can fairly be taken into calculation.

8. Taking then the retrospective reduction at 64,969 and the prospective remissions at 55,013, or 119,982, in the aggregate, it remains to be explained how far this amount would be repaid, and this is shown in the following memorandum:—

Items.	Assessment of entire gardens according to ayacut.	Deduct reduction already allowed.	Remainder as at present standing in the accounts.	Settlement or Revenue actually derived in 1267.	Difference between cols. 4 and 5 to be eventually realized
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Cultivation..... { 12 and 15 per cent. remitted.	4,79,930	64,969	4,14,961	4,14,236	725
Reduced one-third	98,145	32,734	65,411	40,663	24,748
Re-classed as punjah.....	68,185	28,094	40,091	27,306	12,785
Total.....	6,46,260	1,25,797	5,20,463	4,82,205	38,258
Waste..... { 12 and 15 per cent. remitted.	14,906	2,129	12,867		12,867
Reduced one-third	53,643	17,688	35,955		35,955
Re-classed as punjah.....	37,308	14,599	22,709		22,709
Total.....	1,05,947	34,416	71,531		71,531
Total..... { 12 and 15 per cent. remitted.	4,94,926	67,098	4,27,828	4,14,236	13,592
Reduced one-third	1,51,788	50,422	1,01,366	40,663	60,703
Re-classed as punjah.....	1,05,493	42,693	62,800	27,306	35,494
Grand Total.....	7,52,207	1,60,213	5,91,994	4,82,205	1,09,789
Deduct proposed remission of 10 and 13 per cent. on waste assessed at 12,867 Rs..					1,620
Net amount eventually recoverable.....					1,08,169

9. It thus appears that the increase to be gradually obtained is Rupees 1,08,169, and adding thereto the profits already realized, viz., 19,944, the aggregate may be assumed at Rs. 1,28,113, or 8,131 more than the actual and proposed reductions. Deducting, however, the extra sum for contingencies, such as the deficiency in re-measurement, unfitness for cultivation, and so on, the amount given up will, without doubt, more or less be made good in due course.

10. The Government in sanctioning so desirable a measure, lose little or nothing in point of revenue eventually. By its adoption they place the revenue from this source on a sound and secure basis, ensure the permanency of holdings, make the ryot less improvident and less clamorous for yearly remission, and close an opening for fraud and irregularity, improve the resources of the district, and render the well lands far more valuable and saleable generally.

11. The extent and assessment of lands included in the proposition now submitted, are exhibited in the two statements already referred to, and I annex a third to show the number of old wells and the quantity of land under them in each of the several taluoks, with the number of those reclaimed since the revision of assessment.

ENC. 1.
STATEMENT showing the amount of 12 and 15 per cent. Remissions granted on old wells in the district of Coimbatore.

Taluoks.	Extent of land in bullahs according to ayacut.	Assessment as it stood previous to remission.	Remission of 25 per cent. proposed.	Remission of 12 per cent. actually made.	Remainder now proposed to be remitted.	Remarks.
1	2	3	4	5	6	7
		Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	
1 Coimbatore..	2,476	33,367 13 11	8,341 15 6	4,004 0 7	4,337 14 11	
2 Sattimungalem..	2,618	32,702 14 4	8,175 11 7	3,916 2 5	4,259 9 2	
3 Danaickencotah..	1,423	15,798 8 10	3,949 10 2	1,891 13 0	2,057 13 2	
4 Colligaul..	95	1,004 0 7	251 0 2	119 11 2	131 5 0	
6 Parindoray..	4,580	59,468 2 7	14,867 0 8	7,138 11 1	7,728 5 7	
7 Andioor..	958	11,721 2 2	2,947 12 6	1,410 13 4	1,536 15 2	
8 Errode..	1,886	24,842 13 1	6,210 11 3	2,977 9 5	3,233 1 10	
9 Cheyoor..	4,026	52,388 7 4	13,097 11 0	6,286 12 7	6,810 5 3	
10 Pulladom..	423	5,973 1 4	1,493 4 4	716 11 1	776 9 3	
11 Neilgherries..	1	9 15 10	2 8 0	1 2 10	1 5 2	
Total.....	18,486	2,37,347 0 0	59,336 12 0	28,463 7 6	30,873 4 6	
Lands on which 15 per cent. was remitted—vide Statement No. 2.....	16,172	2,57,579 5 7	64,394 13 6	38,634 11 2	25,760 2 4	
Total.....	34,658	4,94,926 5 7	1,23,731 9 6	67,098 2 8	56,633 6 10	
Particulars.						
Cultivated..	33,654	4,79,929 13 1	1,19,982 7 4	64,969 4 6	45,013 2 10	
Waste..	1,004	14,996 8 6	3,749 2 2	2,128 14 2	1,620 4 0	
Total.....	34,658	4,94,926 5 7	1,23,731 9 6	67,098 2 8	56,633 6 10	

COIMBATORE, 11th November 1859.

(Signed) E. B. THOMAS, Collector.

ENC. 2.
STATEMENT showing the particulars of 15 per cent. Remission granted on old wells in the district of Coimbatore.

Names of Taluoks..	Extent of land in bullahs according to ayacut.	Assessment as it stood previous to remission.	Remission of 25 per cent. proposed.	Remission of 15 per cent. actually made.	Remainder now proposed to be remitted.	Remarks.
1	2	3	4	5	6	7
		Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	
1 Coimbatore.....	310	5,122 1 6	1,280 8 4	787 15 3	512 9 1	
5 Pollachy.....	1,640	24,523 0 0	6,130 12 0	3,678 10 8	2,452 1 4	
6 Perindoray.....	5	62 6 7	15 9 8	9 4 7	6 5 1	
7 Errode.....	6	70 15 2	17 11 10	10 7 8	7 4 2	
9 Cheyoor.....	4	51 7 0	12 13 9	7 9 8	5 4 1	
10 Pulladom.....	4,732	78,422 4 7	19,603 9 2	11,762 7 3	7,843 1 11	
12 Dharapooram.....	1,942	30,018 7 3	7,504 9 10	4,503 2 5	3,001 7 5	
3 Kongiem.....	2,478	40,361 13 10	10,090 7 5	6,052 1 11	4,038 5 6	
4 Caroor.....	2,002	30,161 11 6	7,540 6 11	4,526 14 10	3,013 8 1	
5 Chuckergherry.....	3,023	48,785 2 2	12,196 4 7	7,316 0 11	4,880 3 8	
Total ..	16,172	2,57,579 5 7	64,394 13 6	38,634 11 2	25,760 2 4	

COIMBATORE, 11th November 1859.

(Signed) E. B. THOMAS, Collector.

Enc.

STATEMENT showing the number of old waste wells with the extent and assessment of land under

Names of Talooks.	No. of old waste wells according to the accounts of 1867.	Waste lands in Fusly 1867.					
		Re-classed as 1st class punjah.		Reduced 1/3rd of 12 and 15 per cent. remitted.		Total waste.	
		Extent in bul. lahs.	Assessment.	Extent in bul. lahs.	Assessment.	Extent in bul. lahs.	Assessment.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.		
1 Coimbatore.....	655	117 928	85 776	14 175	216 1,879		
2 Sattinungalem.....	910	215 1,636	115 1,029	35 287	365 2,952		
3 Danaickencotah.....	376	75 575	293 2,219	27 288	395 3,082		
4 Colligaul.....	9	577 4,409	131 617	2 24	710 5,050		
5 Pollachy.....	121	16 142	57 570	16 205	89 917		
6 Perindoray.....	1,011	219 1,669	212 1,843	93 1,050	524 4,562		
7 Andioor.....	384	92 682	150 1,261	8 87	250 2,030		
8 Errode.....	20	50 389	103 896	39 456	192 1,741		
9 Cheyoor.....	293	296 2,270	296 2,420	66 740	658 5,430		
10 Pulladom.....	200	315 2,732	487 5,290	231 3,182	1,033 11,204		
11 Dharapooram.....	133	162 1,421	469 4,896	100 1,281	731 7,578		
12 Kongiem.....	115	228 2,031	282 3,139	85 1,256	598 6,429		
13 Caroor.....	200	153 1,348	111 1,232	101 1,259	365 3,839		
14 Chuckragherry.....	299	279 2,459	830 9,767	181 2,597	1,343 14,823		
15 Neilgherry.....	...	1 15	...	...	1 15		
Total.....	4,756	2,795 22,709	3,671 35,955	1,001 12,867	7,470 71,531		
Under dry cultivation and paying punjah rent (assessment).....							
Held on grass tenure and appropriated to pasture.....							
Waste shown in column 6 to be eventually cultivated.....							
At present realized.....							
To be eventually realized, Rupees.....							
Add amount to be recovered from cultivated lands.....							
Deduct extra 13 and 10 per cent. on waste now recommended to be remitted.....							
Net amount.....							

COIMBATORE,
11th November 1859.

Exd. J. Tulloch.

3.

them, together with the number of wells reclaimed up to 1267, in the district of Coimbatore.

Old wells reclaimed up to 1267 and cultivated.									No. of new wells exempt from additional taxation.		
Reduced 1/3rd of assessment.			Re-classed as 1st class punjah.			Total.			No. of wells.	Extent of land in bul. lahs.	Amount of punjah assessment.
No. of wells.	Extent in bul. lahs.	Assessment.	No. of wells.	Extent in bul. lahs.	Assessment.	No. of well.	Extent in bul. lahs.	Assessment.			
7			8			9			10	11	12
		Rs.			Rs.			Rs.			Rs.
55	137	1,226	29	66	530	84	203	1,756	272	151	648
60	178	1,488	48	106	815	108	281	2,303	495	195	857
121	143	1,043	4	13	98	125	156	1,146	80	33	151
1	113	551	...	563	4,801	1	676	4,852	10	6	27
79	115	1,110	25	23	204	104	138	1,314	382	104	374
148	272	2,362	45	108	826	193	380	3,188	462	159	626
59	94	772	4	13	96	63	107	868	189	52	199
94	91	841	15	18	131	109	109	972	126	23	91
174	365	3,106	100	101	767	274	466	3,873	283	169	734
215	369	4,009	64	125	1,091	279	494	5,100	231	201	763
70	159	1,650	56	123	1,092	126	282	2,742	204	83	282
60	105	1,148	89	216	1,905	149	321	3,053	251	87	244
9	50	510	2	66	679	11	116	1,089	322	88	326
32	145	1,581	57	263	2,322	89	408	3,903	152	80	266
...	...	...	...	1	4	...	1	4			...
1,177	2,336	21,402	535	1,805	14,761	1,715	4,141	36,163	3,459	1,411	5,588
...	4,325	41,482	...	2,788	23,259	...	7,113	64,741	Inam in	Pulachy.	34
...	265	2,527	...	253	2,071	...	518	4,598	30	7	...
...	...	...	...	...	...	...	7,470	71,531			...
...	...	...	...	...	...	...	19,242	1,77,033	3,489	1,418	5,622
...	...	...	...	...	...	...	...	67,969			
...	...	...	...	...	1,09,064	...	...	1,09,064			
...	...	...	...	...	725	...	...	1,77,033			
...	...	...	...	...	1,09,789	...	...	...			
...	...	...	...	...	1,620	...	...	...			
...	...	...	...	...	1,08,169	...	...	...			

N. B.—From waste..... 71,531
Deduct 10 and 13 per cent. - 1,620

69,911

From teerwa jasty, that is, pasture converted into cultivation, &c.... 38,258

1,08,169

(Signed) E. B. THOMAS,
Collector.

Copy in letter to Govt. of 18th Nov 1859 of 1854

In 433 of 54

No. 5220.

PROCEEDINGS of the BOARD of REVENUE, dated 15th December 1859.

Read letter from the Collector of Coimbatour, dated 11th November 1859, No. 211.

(In Con. 18th November 1859, No. 5783.)

Read also letter from the same officer, dated 29th October 1859, No. 202.

(In Con. 5th November 1859, No. 5459.)

In Con. 18th November 1859, No. 5783. In his letter of the 11th November, Mr. Thomas enters into explanatory details of the state of the garden lands of his district, and urges that, in some instances, they require more relief than was afforded by the Government in 1854. He refers to those garden lands which then received a reduction of assessment to

the extent of 15 and 12 per cent., and strongly recommends that a further reduction be allowed of 10 and 13 per cent. respectively, so that the old assessment may be modified to the extent of 25 per cent. in all instances, as formerly proposed by him.

2. No further change is, therefore, intended in the case of those gardens, which in the late arrangements were transferred to punjai, or received a reduction of one-third of their assessment.

3. For reasons which will hereafter be recorded at length when the subject is laid before Government, the Board concur in Mr. Thomas' opinion that the old gardens require further relief to prevent their gradual abandonment, in consequence of the rivalry of the untaxed private wells which have been sunk under the orders of 1852. But the Board feel that the question is not now in a state which would enable the Government to deal with it. Mr. Thomas does not explain why a general reduction of 25 per cent. has been recommended by him for all garden lands, when their average rate of taxation differs by 25 per cent. in the northern and southern taluks. Government will also require to know why the same rate of reduction is necessary for the lightly and for the heavily assessed gardens, especially when in many instances a reduction of 25 per cent. would bring the assessment below the ordinary punjai rates.

4. In fact, when directing the late modification of the garden assessment, Government announced that the reduction was not given for the land but for the wells, in consequence of the order permitting private wells to be sunk in future without additional taxation, and they left any further reduction to be "conditional on its being more fully shown to be desirable for the different classes of soil."

No. 1298, para. 12, E. M. C. 6th, in Con. 19th October 1854, No. 5742.

5. Mr. Thomas has not thus supplied such information as enables the Board to bring the subject at once before Government. The original and the modified rates of garden assessment are shewn in the memorandum which accompanied his letter of the 20th July last; but the Government will require to know what is the extent of cultivation and waste under the different classes of garden land for which the further reduction is now asked. This information is requisite both to show the bearing of the present assessment, and the precise manner in which the public interests will be affected by the proposed additional reductions. Mr. Thomas is, therefore, requested to forward a detailed statement in the form which accompanies these Proceedings; and as the general information which he gives in paragraph 7 of his letter, shows that he has the necessary materials at hand, the Board will hope to receive it without delay, so that measures may be taken for the relief of the gardens at the approaching settlement. In forwarding this statement Mr. Thomas will have an opportunity of explaining why he proposed the same reduction for the northern and the southern taluks, although the difference in their assessment had been attended to in the late remedial measure of Government. It will also be in his power to modify his recommendation, and propose different rates of reduction for the highly and the lightly assessed garden lands, should a re-consideration of the subject lead him to consider this course desirable.

6. The Board must observe that Mr. Thomas has still been unsuccessful in bringing forward this subject in a clear and satisfactory manner. It should, for example, have been explained why the settlement for 1267, of those garden lands which are in cultivation, and have receiv-

To E. B. THOMAS, Esq., Collector of Coimbatur.

End. J. Wright.

*Copy in a letter to Secy
of Board of Rev. of 1863*

In No. 433 of 1864

No. 1,800.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th March 1863.

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 28th February 1863, No. 41a:—

1. For the last week I have been engaged in the settlement of this Taluk (Poojachy), and arrived here this morning from Poolachy Cusbah so far on my way back to Coimbatore having resolved to halt for the day in view to making myself personally acquainted with the state of this village, of which I had received bad accounts from the villagers.

2. The unanimous testimony of the people in all parts of the Taluk is that for the last seven years (the last four years especially) the south-west rains have been failing, and the many small streams and springs, which for some months of the year afforded partial means of irrigation, have dried up, and that villages also in the east part of the Taluk, which formerly came within the influence of the south-west rains, have lost the blessing, some wholly, others in part. I may here observe that the people residing in the country between the Wynad ghauts and the sea coast often remarked to me, whilst in Malabar, that the fresher in the streams having their sources in those ghauts were not so abundant as they used to be. On mentioning these circumstances to a gentleman, who had passed some years in North Canara, he said that he had heard the people there make the same observations. It is curious that the concurrent testimony of so many people, in different and distant parts of the country, should bear evidence to the same fact. The only solution, and I believe the true one of the matter, is that for the last sixteen years the hill country in North and South Canara, Coorg, Wynad, Manar ghaut due west of Coimbatore, the Waiar jungles, and the jungles south of Paulghat as far as the Annamallies, have been steadily denuded of timber and jungles by Merchants and Coffee planters.

3. The result in this part of the country has been most disastrous; for the people are not only beginning to lose their first crop, but the grazing for sheep and cattle is likely to become scarce.

4. But to the subject more immediately in view the state of this village. It presents a most ruined aspect. There are the remains of some 40 houses, which existed in Mr. Wroughton's time; the body of the people have gone away, and those who remain have a starved appearance. The old Monigar "hoping against hope" apparently has held on, and as he told me this morning

147	Cawny at 15	0	0	per Cawny.	Rupers	219	0	0	he proposes on his death to leave his house to
21	"	at 13	0	0	per do.	29	0	0	Government. I cannot help thinking that he
121	"	at 11	0	0	per do.	142	0	0	has become sarcastic in his old age. I wish
294						390	0	0	to draw the attention of the Board particu-
									larly to a Coconut tope here; it is 30 Caw-

nies in extent, and is assessed at the average rate of Rupees 13 per Cawny. The country is undulating, and perfectly bare, and the tope situated in the low lands; it has no source of irrigation beyond the rain water which flows off the higher lands and keeps the low lands damp.

5. The tope was evidently assessed in those days when the object of the Government was to get as much out of the people as possible, without starving them completely.

6. The highest wet rate of the village is 10 Rupees, and according to the rule that trees require water all the year round, it was raised half more; whether they get the water or not, did not signify apparently. Most of the owners of the tope have left the village and gone to live elsewhere, having sub-let their trees at a loss. They cling to their property simply because they do not like to throw it up, and hoping, I suppose, that better times will come. I therefore propose, and I do trust the Board and Government will sanction the proposition, that the present rate of assessment on the tope be reduced to Rupees 5 per Cawny. I know that if the Members of the Board and

passed

Government could but see things with their own eyes, the matter would not cost them one minute's consideration.

7. Topes under any works of irrigation are justly taxed at enhanced rates; but in the present instance the existing state of things is steadily and surely pauperizing the people.

8. I am informed that there are Coconut topes in other parts of the District assessed as one and two crop-land, viz., Rupees 10-4-6 and 13-3-7 per Cawny, whilst they have no wells or other sources of irrigation for their support. The assessment on such lands should be modified as at present suggested, with reference to the tope in this village. There are other topes under the same conditions as those already adverted to, except that they are very inferior, and consist of scattered trees, few in number and scanty in their bearing qualities, for the simple reason that they stand on flat Punjab lands possessing but little moisture; such topes I recommend should be entered under 1st class Punjab assessment, viz., Rupees 2-10-3 and Rupees 3 9-0 a Cawny north and south of the Noyel river respectively.

9. Another point on which I beg the early decision of the Board is the following.

10. In 1854, on Mr. Thomas' recommendation, a reduction of 12 and 15 per cent was made on garden lands north and south of the Noyel river respectively. On other lands a reduction of one-third of the assessment was made. This year I intend to propose a further reduction of assessment; but the point on which I solicit the early sanction of the Board is to be permitted to bring (in the spirit of the Order of Government dated 13th September 1862) under their appropriate dry assessment, such garden lands as have never been or are not now cultivated as garden, although the reductions above adverted to were allowed. Lands of this kind are somewhat abundant; the people in many cases pay the garden rates although they get a dry crop only. The reason is that there is a well on the land. This well during a long course of years has cost the family much money, trouble and anxiety, whereas as a rule Government has contributed nothing for its construction or maintenance. The people do not like to throw up the old family property, they therefore pay the garden rate although the well is practically useless. The result is that from year to year property is held at a loss, and the people who are poor, become poorer, and I venture to assert that the loss to the country in the non-production of the valuable garden products is very great. The above I believe accounts for the fact, that there are in this District nearly 5,000 old wells, with reference to which the Government Order dated 13th September 1862, was passed. It is true that the cruel error should be corrected. There are in this, and an adjacent village, three holdings of this kind. In walking over some of the village lands when examining the Coconut tope, I came on a ruined well, which would take about Rupees 150 to put it in order; it belongs to the old Monigar. Since 1853 he has paid Rupees 8 per annum for the land which is waste; now if it was entered as Punjab, the Monigar told me that he would get his well put in order at once, and he added that the other people would be sure to do the same. The greatest boon that has been conferred on the province for years is the just privilege that improvements made at a Ryot's private expense are not to be taxed.

11. If the Board are in any way impressed with the truth of what I have written about the steady decrease in the rain fall, they will doubtless feel that every encouragement should be given to induce the people to put their old wells in order and to construct new ones; for assuredly the prosperity of the body of the people in this province depends on wells.

1. The Board attach the highest importance to the extension of topes and conservancy of Timber, and have for some time past kept their attention constantly directed to this object. The facts mentioned by Mr. Grant testify to the vastness of the interests that are in danger of being affected by the extensive clearings of jungles that have been in progress for some time past, and are likely still to advance, and also to the necessity for promoting by all legitimate means the formation of plantations of all kinds so as to lessen the evil necessarily attending to a greater or less extent, the encroachments on the jungle which the improvement of the country entails.

2. They are disposed, on these considerations alone, to give the fullest encouragement to all well considered measures for attaining this end, and for husbanding and increasing the means of irrigation, but there are other reasons for admitting Mr. Grant's present application on behalf of the tope and old well lands in Coimbatore.

3. The principle that no land should be assessed to the public revenue as Nunjah save what is dependant for irrigation on public sources of supply is of general application, and so is also the rule that no man shall be taxed for improvements to his land effected at his own cost and risk.

4. On these principles the charge of a rate half as high again as the highest Nunjah rate of the village on the unirrigated Coconut plantations mentioned by Mr. Grant as existing in the village of Kumatur Kadavu is utterly indefensible, and the Board sanction the immediate reduction of this rate to Rupees 5 per Cawny, as proposed by Mr. Grant as a temporary measure pending the general revision of the Land assessment in the District.

5. The Board also authorize the Collector to extend a similar measure of relief to the unirrigated topes referred to in paragraph 8, and as a general rule they see no reason to hesitate in sanctioning the inclusion as proposed of all unirrigated topes in the highest classes of Punjab lands in the village when the existing rate of assessment is above that rate on the understanding that the arrangement will be subjected to the general revision whenever it may take place.

6. The further proposition included in Mr. Grant's letter is to bring under their appropriate dry rate of assessment, all lands classed at present as garden, but which have never been, or are not now cultivated as such.

7. It appears that these lands were classed and assessed as Garden because they contain wells, but although the reduction of the assessment on well lands granted by Government in 1854 was extended to them, the wells are turned to no account, and the lands are cultivated with dry crops.

8. Mr. Grant explains that the Ryots will not relinquish the lands, notwithstanding the excessive assessment charged on them even at the reduced rates for garden lands, because the family have in times past sunk their capital in the construction and maintenance of the well.

9. The Board are anxious to offer every inducement to the repair of old wells, and construction of new ones throughout the country, and it is very necessary in doing this to take care that the existing well lands are not placed at a serious disadvantage by the denial to them of the relief which is needed to place them on an equality with land cultivated under new wells.

10. The existing high rate of assessment on well lands is a relic of the old barbarous system of taxing a Ryot's improvements which has been denounced and repudiated by all the authorities concerned, but to enable the Board to apply the appropriate remedy, it is necessary that they should deal with the subject as a whole, in whatever District they may take up, and this Mr. Grant has not placed them in a position to do as regards Coimbatore.

11. The Government have desired that in the revision of assessment, the rate for garden land shall be the Poonjah rate suited to its quality, and they went on to observe that on this principle garden lands generally would form the highest class of Poonjah in a village, while well lands of inferior quality would find their appropriate position lower down on the scale, and the Board would suggest that Mr. Grant should frame his suggestions for a revised assessment on well lands generally on this principle, in anticipation of the general revision of the assessment of the District. To deal with the subject piecemeal is not likely to produce satisfactory results when all the well lands are overburdened and need relief, while to prepare a scheme on the above principle need not involve much delay, as the necessary materials must be already available.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To P. Grant, Esq., Collector of Coimbatore.
Edw. J. Wright.

Rev. Dept.

Proceedings of the Madras Govt.
No. 11 Under date the April 1861,
5th April 1861

Read the following Proceed-
ings of the Bd. of Revenue

Submitting letters from
the Collector of Coimbatore
supporting his application
for the reduction of the old
sarkar rates in the District
Memo
Entered 12th February 18
7th 951

It appears to me that we are attempting to do, in a loose & irregular way, the work which ought to be done by the Revenue Survey. - I object altogether to general reductions of a permanent nature, which are certain to be unequal in their effect on the different classes of cultivators. - I do not of course mean that the Govt. ought to appropriate the profits of the produce of private capital or enterprise, and I would willingly give up to those who can show that they are their immediate ancestors such a well-deserved additional rate provided by appropriating the land as well instead of day - but I object to any reduction of the day's labour - must in the place of any compensating the owner or occupier without any additional compensation.

1. In their Despatch dated 21st August 1842 on 22nd September 1846 the Government discussed the subject of the taxation of private improvements and laid down the principles that the Ryot should in all cases be allowed to enjoy the benefit of any improvement he may have effected on his lands without any additional compensation.

Copy in a letter to the
Collector of Coimbatore
dated 11th May 1861

PROCEEDINGS OF THE BOARD OF REVENUE.

1861. Department.

No. 1.

Dated 26th March 1861.

Despatched

Received

No. 1,800.

File 433 8/61

Sanctioning reduction of assessment on certain unirrigated Topes, and making remarks about assessing well lands.

large until he shall
have been, not only
imply compensated,
but liberally remunerated
for the labor and ex-
penditure which
he may have applied.

2- In 1852 the
Home authorities, on
the urgent recommendation
of this Govt., determined
on relinquishing to the
Ryots the full and
permanent benefit of
their own improve-
ments. This concession
of course rendered it
necessary that some
relief should be granted
for improvements already effected.
The Collector of Bombaim

what has been taken from
them according to the
practice of the country
though in our opinion
unwisely - in fact
I do not hold it right to
admit that our predecessors
acted unjustly
- what the point of com-
-pensation would seem
to imply - I should
therefore as I said before
exact from the Ryots
the fair day's payment,
as determined by the
Survey, which land
and is that land has been
irrigated by a well
which he or his Father has
built & should I would
remit to him from
henceforward the
difference between the
present day's payment
but I should do no
more - I do not admit
that we have been
acting unjustly in
following the usual
though we

now acting more wisely
in leaving the Ryots the
free use of the capital &
allowing him to
expend it upon the
land

Mr. E. B. Thomas, ¹³
strongly advocated a
uniform reduction
of 25 per cent. To this
the Board objected
on the grounds, that
the well cultivation
had increased 20 per
cent in 15 years - that
the rates were low
as compared with
other Districts - that
the necessity of
any such reduction
had not been esta-
blished and that
no consideration
had been paid to the
fact that

the Northern Portion of the District was originally assessed 25 percent lower than the Southern. The Board limited their relief to the unoccupied garden lands; — those which really had no wells were to be at once classed and assessed as "unirrigated." of land, those which had wells capable of being used, were to be granted on such conditions as would lead to their re-occupation, and their assessment was to be permanently reduced, unless so heavy, as to preclude cultivation.

The Govt. on full consideration of the subject differed from the Board. The ^{imp} remarked that the Home ^{freeing measures}

14
from all additional taxation in future for as the consequent necessity of relieving existing well lands; that without such relief the owners of the latter would be placed in a most unfair position in respect to the ownership of unimproved lands that the prosperity of the Pombalore District depended very materially on the well lands and that it was most inexpedient to wait until experience in the form of the ruin or impoverishment of many of the ryots or the transfer of their capital to new lands should ^{show} the necessity of relief. The Govt. however, thought the remission proposed by the Coll. to be ^{to be} ~~as~~ prima facie somewhat large and therefore sanctioned a

reduction of 19 per cent. in the
North, and 15 per cent. in -
the Southern talooks. further
reduction being conditional
on its being more fully
shown to be desirable for
the different classes of soil
the Govt. also confirmed the
measures ordered by the Board.

5 The relief granted
in various forms amounted
to Rs. 1,57,580 on an ag-
gregate assessment
of Rs. 7,51,091, but
much of this was
merely nominal, the
revenue on lands ac-
tually paying a
full garden assess-
ment, having been
only

only Rs. 65,408.

6 In September
the remaining dilapidated
wells were ordered to be
offered with the waste
under their own
assessment to their own-
ers or their representa-
tives, and those which
were declined, or were
not claimed, were
to be treated like ordi-
nary waste.

7 The present Ple-
m-Grant, now strongly
urged that the full mea-
sure of relief, proposed
by his predecessor should
be granted, and he is
supported by the Poora
of Revenue.

8 Mr. Grant does
not attempt to show that
the present assessment
are oppressive his
arguments are the same.

4 As regards the ratio on new
cult lands they are - Hence
old cult lands of an assessment
of Rs. 45,053 have been thrown
up in N. Land 10 years

Ed. Por 12 Feb 4

importance of encouraging
the sinking of wells - the
good results which have
ensued from freeing
new wells from addition-
al taxation - the ex-
pense and uncertainty
of sinking wells - the
disadvantage of the dis-
incentive, and the impolicy
of retaining a distinctive
assessment on the old
well lands - ~~The only~~
~~evidence to show~~ that the
present rates are too
high ^{may} be inferred
from the fact that
since the reduction of
12 and 15 per cent lands
assessed at Rs 24,733
have been given up,
while only lands as-
sessed at Rs 2,709 have
been

16
been taken up from
the old garden waste.
This argument in
fact is based simply
on the justice and ex-
pediency of relieving
these lands now that
the increased revenue
of the District enables
Govt to grant the re-
lief without incon-
venience -

The total amount
of Remission proposed
is Rs 55,252 less a
charge of 1 anna per
acre or Rs 8,080 which
Mr. Grant proposes to
reserve as a road
cess -

There can be
no doubt that the
high range of prices
of

of late years must pre-
vent the present rates from
being at all oppressive - and
now that soon therefore I
cannot see that the proposed
relief is called for. But
it is only a corollary to the
measure already adopted
of exempting future im-
provements from taxation,
and it seems to me that
as the revenues improve, this
instalment of ~~relief~~ justice
may well be conceded -
these wells were not dug
at the expense of the Govt.
and in fact the tax on
them should have been
remitted when the principle
of not taxing private im-
provements was established -
as -

17
as probably it would have
been but for the difficulty
of sacrificing so much re-
venue. Now, however, that
the revenue is largely and
steadily increasing, some por-
tion may, I think, be
legitimately employed in
thus getting rid of the
last remnants of an unjust
policy. If the ryots of
India were in the posi-
tion of the tenant farmers
of England, the Government
as Landlord might fairly
enough claim an in-
terest in improvements,
after the outlay on them
has been repaid by a fa-
vorable lease. But the

ryot here is at least
joint proprietor with the
State, and the latter has
no right to share in the
profits of outlay in which
they have borne no part.

I do not see, however,
that the remission should
be the same both in the N.
and South, seeing that the
lands are 25 per cent
more lightly assessed in
the former than the latter.
No doubt they are relatively
on the same footing, as regards
Boonjah, but the general re-
vision of assessment will
equalise this and means that
it would, I think, be sufficient
to raise the reductions re-
sulting from the remission
ready granted to 20 per cent
in the North and 25 per cent

14
in the South - at the same
time reducing the number
of rates.

If the reductions are
allowed, the institution
of a road-rate seems most
desirable but the rate had
better be 2% as now gene-
rally ordered, than 1 anna
per-cawnee.

The enclosed state-
ments A & B show the
result of giving a re-
mission of 8 & 10 per
cent respectively in the
Northern and Southern
portions of the District
and a rough consolida-
tion of the rates. Col 3
shows the rates proposed
by Mr. Grant. It is

total remission proposed
by him is Rs. 55,252 -
minus Rs. 8,779 for Road
Fund. The total remission
of Statements A & B are
preferred will be Rs. 46,473
minus Rs. 7,340 for
road fund.

Orders requested.

L. R. J.

I would find the relief advocated by the Collector &
supported by the Board in Rs. 55,252 less the road
fund - but I do not object to the smaller sum of
Rs. 46,473 less road fund - proposed by the Revenue
Secretary - as it seems to me hardly worth while
to insist upon the Collector's recommendation by so
small a sum.

The Commission should not mix itself up with
local matters - many general decisions of
the Commission being made by the Local Revenue
authorities. provided always that the Commission will
regard them as duly arrived at, and will not
interfere with any advantages derivable from well irrigated
land.

It appears to me the fairer course to regulate
the incidence of the road cess by a percentage on
the value of the land - 20% for the average holding - and
in the case of small holdings the Collector may be asked
to fix the rate.

The Govt. agree with the
Bt. that as circum-
stances permit, the
special tax on old
wells should be re-
mitted - in all cases
where these wells were
not dry at the expense
of the State. There can
be very little that this
measure would have
carried out when future
private improvements
are exempted from
all special taxation -
as the material defect
of that measure - had
it not been that the
loss of revenue could
not then have been in-
curred - how however
that the Land Revenue

and the Land
Revenue, no supply from
a Govt. source of irrigation.

MR

MR

has so largely in-
creased. His. whet may
with propriety and
advantage be conceded.
That fact already stated
that in some cases the
remission of 12 & 15
per cent has painted
lands assessed at
Rs 24 & 33. It has been
proven up. Shows that
the disadvantage under
which these lands labor
is felt.

|| But while expressly
their intention to
reduce the old ^{lands} ^{lands}
the Govt. do not entirely
approve of the mode
of granting relief has
been by the Com. &
the Govt. The Govt. cannot
discuss in which
principle it has been

decided that 25 per
cent on the original
well add^d is a proper
rate of reduction - and
they remark that this
proposal wholly ignores
the admission that
the assess^t of the Northern
Division is much lighter
than that of the Southern.
12 The Govt. consider that
the proper course is
to bring the old well
assessment down to
the first class Pooris
ass^t of each village.
In the revised ad-
-essment of so far as
it has yet been carried
out - well lands have
usually been ^{then}
classified and it may
be assumed as a
general rule that the
best lands have been

selected for
improvement. Ex-
ceptions will of course
be made found to this
rule - but they can
be specially dealt
with hereafter - and
at all events the
relief will ^{then} be afforded
on the same principle
as new improvements
were dealt with - viz
that the land tax
should be fixed ~~on~~
without reference to
improvements there.

13 The 18th will in-
struct the Com. ac-
cordingly and report
the result without delay.
In the meantime, in
order to save time, the
Com. is at liberty to
make the reductions
proposed by him, pro-
vided that the ad-

14.

assessment is not there-
reduced before below
the fixed class portion
of the village -

A road cess will be
imposed simultaneously
with the reduction of
assessment - but the
Govt. consider it fairer
to ~~replicate~~ the inci-
dence of ~~the~~ tax by
a per-centage on the
assessment - then by
a fixed charge per
acre on all descriptions
of land - Two per cent
on the ~~rate~~ add^d is
the rate which has been
adopted in Trichinopoly,
Rangoon & other Districts,
and, had better be
adopted in Coimbatore
also.

15

It will be di-

22
1

14 Cms

7th Dec 13th of Nov. Page 6

3 9 11	3 3 1	2 11 6	2 14 4	25-3	182
3 8 6	3 1 9	2 10 4	2 13 2	66-6	3710
3 8 0	3 1 3	2 10 0	2 12 9	1319-6	31109
3 7 11	3 0 9	2 9 11	2 12 3	11312-12	61711
3 6 1	2 15 8	2 8 7	2 11 4	2215-2	778
3 5 10	2 15 5	2 8 11	2 11 1	311-6	342
3 5 0	2 14 8	2 8 0	2 10 5	137-7	22011
3 3 8	2 13 6	2 6 9	2 9 4	8804-15	
2 5	2 12 5	2 5 10	2 8 4	2633-1	
3 1 2	2 11 3	2 14 10	2 7 4	881-14	1482
3 0 5	2 10 7	2 14 4	2 6 9	221-9	1498
2 11 8	2 9 1	2 2 2	2 5 4	7951-16	17891
2 11 1	5 8 9	14 13 3	2 4 10	96-0	216
2 13 61	2 7 11	2 2 1	2 4 5	146-5	1441
2 12 4	2 7 0	2 1 3	2 3 5	1160-11	2611
2 11 1	2 5 11	2 0 11	2 2 5	1572-5	31144
2 10 6	2 5 5	2 0 1	2 2 0	63-14	126
2 9 10	2 4 11	1 15 6	2 1 5	2197-8	4394

2 8 8	2 3 10	2 3 1	2 0 6	21-13	37
2 7 3	2 2 6	1 13 14	1 15 4	1205-12	2109
2 6 3	2 1 8	1 12 6	1 14 8	1226-114	2146
2 4 11	2 0 7	1 11 8	1 13 6	1414-12	777
2 4 8	2 0 4	1 11 6	1 13 4	14-5	7
2 3 8	1 15 6	1 10 9	1 12 6	2-14	14
2 2 5	1 14 11	1 9 10	1 11 6	438-11	657
2 1 3	1 13 3	1 9 0	1 10 8	-15	-8-9
2 0 5	1 12 6	1 8 3	1 10 0	13-11	20
2 0 0	1 12 2	1 8 0	1 9 7	-11	-12
1 13 6	1 10 0	1 6 1	1 7 7	237-6	296
1 11 1	1 7 10	1 4 11	1 5 8	48-15	60
1 10 3	1 6 11	1 3 5	1 5 0	11-2	111

Total — 1814539

B

Statement of Garden Standards South of the Royal river showing their original, present & proposed, Assessment: 1860.

Original Assessments	Present Assessments	Proposed by Collector 10 per cent	Area acres	Proposed Assessments	Revenue
Rs 14 0	as 14 0	as 14 0		as 20 4	as
5 0 0	4 4 0	3 12 0	7261	3 12	7228
4 9 10	3 14 9	3 7 4	12662	3 8	47817
4 3 8	3 9 6	3 5 9	15959	3 10	51867
4 0 7	3 6 11	3 0 5	208	3 0	624
3 13 6	3 4 3	2 14 1	12050	2 12	33138
3 11 2	3 2 4	2 12 4	830	2 12	2283
3 7 4	2 15 0	2 9 6	5196	2 8	13755
3 5 10	2 13 9	2 8 4	386		
3 2 9	2 11 2	2 6 1	538		
3 1 2	2 9 10	2 4 10	1427	2 4	4990
3 0 5	2 9 2	2 4 2	253		
2 14 1	2 7 2	2 2 7	661		
2 11 1	2 4 7	2 0 4	501	2 0	2866
2 9 6	2 3 3	1 15 1	271		
2 4 11	1 15 5	1 11 3	148	1 12	259
				Total	185027