

(1) Number of pages 411

(2) Date of repair 25-5-38

(3) Initials of the Referencer 25-38

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. <u>577</u>	Press <u>Mis</u>
Dated <u>5-4-</u> 18 <u>64</u> .	

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2578/38
2572/4

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

Read again the following papers recorded in Proceedings of the 26th October 1863, No. 1,928.

- No. 89. Report of the Deputy Director of Revenue Settlement, R. K. Puckle, Esq.
(Here enter 23rd October 1860.)
- No. 90. Report of Director of Revenue Settlement, H. Newill, Esq.
(Here enter 20th April 1861.)
- No. 91. Letter of Board of Revenue to A. R. McDonell, Esq., Collector of Trichinopoly.
(Here enter 4th June 1861.)
- No. 92. Reply of Collector of Trichinopoly.
(Here enter 7th August 1861.)
- No. 93. Proceedings of the Board of Revenue.
(Here enter 1st November 1861.)
- No. 94. Letter from the Director of Revenue Settlement to Board of Revenue.
(Here enter 29th January 1862.)
- No. 95. Proceedings of the Board of Revenue.
(Here enter 5th April 1862.)
- No. 96. Letter from Officiating Director Revenue Settlement to Board of Revenue.
(Here enter 20th June 1862.)
- No. 97. Proceedings of the Board of Revenue.
(Here enter 18th July 1862.)
- No. 98. Letter from Deputy Director Revenue Settlement to Officiating Director Revenue Settlement.
(Here enter 23th November 1862.)
- No. 99. Letter from Officiating Director Revenue Settlement to Board of Revenue.
(Here enter 31st December 1862.)
- No. 100. Minute of H. A. Brett, Esq., 2nd Member, Board of Revenue.
(Here enter ———)
- No. 101. Minute of the Honorable C. Pelly, 1st Member, Board of Revenue.
(Here enter 26th March 1863.)
- No. 102. Proceedings of the Board of Revenue.
(Here enter 3rd March 1863.)
- No. 103. Letter from Board of Revenue to Secretary to Government.
(Here enter 12th August 1863.)
- Read again also letter from the Secretary to the Board of Revenue dated 5th, and recorded in Proceedings 13th November 1863, No. 2,042.
- No. 103a. Read also the following Appendix.
Read also the following Minutes. (Here enter ———.)
- No. 104. Minute by the Honorable Mr. Maltby.
(Here enter 2nd May 1863.)
- No. 105. Minute by the Honorable Mr. Pycroft.
(Here enter ———)
- No. 106. Minute by His Excellency the Governor.
(Here enter ———)

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

- No. 107. Minute by the Honorable Mr. Maltby.
(Here enter 12th July 1863.)
- No. 108. Minute by the Honorable Mr. Pycroft
(Here enter 16th July 1863.)
- No. 109. Proceedings of Government, Revenue Department.
(Here enter — August 1863.)
- No. 110. Letter to the Right Honorable the Secretary of State for India.
(Here enter—October 1863.)
- No. 111. Minute by the Honorable the President.
(Here enter ———)
- No. 112. Minute by the Honorable Mr. Maltby.
(Here enter 31st July 1863.)
- No. 113. Minute by His Excellency the Governor.
(Here enter 6th August 1863.)
- No. 114. Minute by the Honorable Mr. Maltby.
(Here enter 12th August 1863.)
- No. 115. Minute by the Honorable Mr. Pycroft.
(Here enter 13th August 1863.)
- No. 116. Minute by the Honorable the President.
(Here enter 1st October 1863.)
- No. 117. Minute by the Honorable Mr. Maltby.
(Here enter 5th October 1863.)
- No. 118. Minute by the Honorable Mr. Pycroft.
(Here enter 9th October 1863.)
- No. 119. Minute by the Honorable the President.
(Here enter 24th October 1863.)
- No. 120. Letter to the Right Honorable the Secretary of State for India.
(Here enter 26th October 1863, No. 113.)
- No. 121. Letter to the Right Honorable the Secretary of State for India.
(Here enter 13th November 1863, No. 121.)
- No. 122. Read also the following Despatch from the Right Honorable Sir C. WOOD, Bart, Secretary of State for India (Revenue), to his Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 24th February 1864, No. 7:—

Sir,

Paragraph 1. I have had under my consideration in Council the letters from your Excellency in Council, dated the 26th October and 13th November last (Nos. 113 and 121 of 1863), relative to the revision of the assessment of the District of Trichinopoly.

2. I cannot but express my great regret that your President should have felt it necessary to refer for the decision of the Secretary of State for India a question which, although undoubtedly involving principles of the highest importance, depends for its solution mainly on considerations of detail which can be judged of and determined much more satisfactorily in India than in this country. It is unfortunate that the discussion of this question should have occurred at a time when the President was absent from his Council, and that it was consequently necessary that the opinions

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5th April 1864.

of the several members should be recorded and exchanged in a written form. I am satisfied that, if the discussion had been conducted orally at the council table, the differences, which have assumed so much prominence in the recorded Minutes, might have been smoothed down, if not altogether reconciled, and a scheme of settlement for the Trichinopoly District might have been agreed on with the consent of all the authorities concerned, without calling on the Secretary of State to pronounce a judgment on matters of detail which it certainly is not within his province, and which he consequently should not be called on, to decide. Your Excellency cannot expect that the Secretary of State for India in Council should deliver an authoritative opinion in favour of any one of the proposed settlements submitted in the papers under review, of which, from the first settlement proposed by Mr. Puckle in October 1860, up to the settlement arranged by your Excellency in 1863, there are no less than eight, varying in their aggregate amount from Rupees 9,58,145 to Rupees 11,51,946.

3. The total area of the district to which these settlements have to be applied is stated to be 1,942 square miles; and it appears to me that, compared with the assessment previously in operation, all of them have the great merit of being moderate, at least as regards their general pressure on the District in the aggregate, although it is, at the same time, more than probable that, in some cases, the rates may require revision in their application to particular classes of land, and especially to those of the lowest grades of fertility.

4. In his concluding Minute (24th October 1863), Sir William Denison observes that he regards the difference between himself and his Council to be "more one of principle than of detail," and he states the points in his own argument to which his colleagues object to be the following, viz:—

First.—The adoption of the *net* produce, instead of the *gross*, as the unit of which the Government is to take a fraction.

Secondly.—The adoption of one-third as the fraction to be taken; and,

Thirdly.—The commutation rate of 12 annas per Harris' cullum of paddy.*

5. I proceed to remark on these points in the order in which they are placed by your President.

6. *Firstly.*—The adoption of the *net* produce, instead of the *gross*, as the unit of which the Government is to take a fraction.

7. On this point it seems to me to be sufficient to refer you to the instructions already given by the Home Authorities, which have on no subsequent occasion been in any respect altered or modified.

8. In their Despatch of the 17th December (No. 17) 1856, paragraphs 15 to 20, the Court of Directors, in conveying their sanction to the revised Survey and Settlement of the Madras Presidency, discussed at considerable length the question whether the *gross* or the *net* produce should be taken as the basis of the revised assessment, and recorded the conclusion at which they had arrived in the following terms:—"We are of opinion that the assessment should be proportioned to the *net*, and not to the *gross* produce. In endeavouring to fix the assessment on the basis of the *net* produce or rent, we apprehend that you would be pursuing a course founded on correct principles."

9. Again, in Lord Stanley's Despatch of the 15th December (No. 5) 1858, paragraphs 13 to 15, the same principle was repeated, and His Lordship added to what had been previously said by stating, that while he was satisfied that it is quite impossible to ascertain, with any approach to "minute accuracy, either the *gross* or the *net* produce of each field; he was "at the same time convinced that if either or both of these objects could be accomplished, the right course could be "to take a fixed proportion of the *net*, and not of the *gross* produce.

10. Since the date of these instructions, nothing appears to have been written which could in any way weaken or impair their force and effect. Sir William Denison accordingly found himself under the most positive and distinct orders to carry out the revision of the Settlement of the Madras

* 1 Harris' cullum =
24 Madras measures.
1 Ordinary cullum =
40 Madras measures.

Presidency on the basis of the *net* and not of the *gross* produce; not, indeed, to be worked out pedantically, or with any pretence to mathematical accuracy, but to be kept in view by every Settlement Officer in forming his assessments.

11. It appears, however, that the papers bearing on the Settlement of Trichinopoly, as placed in the hands of your President, comprehended differing, and even contradictory proposals as regards the principles on which the rates of assessment to be levied in that district should be based, and that the views propounded by the several authorities who had taken part in the discussion were neither clear nor consistent. It is unnecessary to go into the somewhat complicated arguments which have been used in the course of these discussions, but, considering that the instructions which your Government had received from the Home Authorities distinctly order that the revised assessment should "be proportioned to the *net* and not to the *gross* produce," I have no hesitation in stating that it is not my intention to withdraw or to modify in any respect those instructions, and that I am accordingly prepared to give my full support to the proposition of Sir William Denison, that the *net* and not the *gross* produce should be adopted, as the unit of which the Government is to take a fraction.

12. I now proceed to the next point in your President's Minute, viz., that "one-third of the net produce should be adopted as the fraction to be taken."

13. I have altogether failed to discover from the papers before me the grounds on which Sir William Denison has determined on selecting one-third of the net produce as the share to be accepted by the Government. In his Minute of the 1st October 1863, paragraphs 5 and 6, he proposes "to take one-third of the net produce of the soil as the Government share," while he at the same time admits that "two thirds of the net produce is considered to be the fair share of the Government in the North-West Provinces." He proceeds to say that he has "thought it better in every way to leave to the ryot such an ample share of the clear produce of his land, as will fully justify the Government in establishing the principle that no remission of assessment will be made, unless under very special circumstances, while any error, either in the estimates of produce, or of the cost of cultivation, will be amply provided for." Mr. Maltby, (Minute, 5th October 1863, paragraph 6,) is of opinion that "it would be an embarrassing precedent to adopt formally on this occasion one-third of the supposed net produce as the limit of the Government demand;" to which Mr. Pycroft adds (Minute, 9th October 1863, paragraph 17) that the share of the produce adopted by the Governor "seems to him to be purely arbitrary." To these comments on the part of the Members of Council, the Governor only replies in his concluding Minute (24th October 1863, paragraph 5),—"The proportion of one-third is not, as supposed by Mr. Pycroft, purely arbitrary and theoretical, but is based upon a knowledge of the proportions exacted elsewhere, and which are considered fair and reasonable."

14. It would have been more satisfactory if Sir William Denison had specified in what districts a proportion of one-third only of the net produce is exacted, and is considered fair and reasonable, i. e., by the person or Government entitled to the rent or revenue of the land. I am not aware that in any part of India a proportion of one-third of the net produce has ever been declared to be the fair share to which the Government is entitled. It will be sufficient to refer to the case of the North-Western Provinces, which is particularly mentioned by Sir William Denison himself. In the original settlement of these Provinces (as conducted mainly by those distinguished Officers, (Mr. Mertins Bird and Mr. Thompson), the amount taken by Government was based on an estimate of two-thirds of the net assets of the villages. On the revision of that settlement, which is now in progress, the share of the net assets to be taken by the Government has been reduced from two-thirds to one-half. It is, nevertheless, understood that the produce of the soil has so much increased, from the improvement of agriculture and the extension of cultivation, that the aggregate amount to be received by the State, under the smaller proportion, will not fall short of that which was drawn from it under the higher proportion fixed by the former settlement. It must, however, be borne in mind that the settlement of the North-West Provinces was not a Khetwar or Ryotwar settlement, but a

settlement by villages or mouzas; the expense and trouble of collecting the revenue from the individual cultivators fell upon the parties who engaged for the settlement, whether talookdars or village communities, represented by their lumberdars, whereas in Madras the collection in detail of the small sums which make up the land revenue is undertaken by the paid Officers of the State. This consideration will at once explain that if, in a province under Mouzawar settlement, one-half or even two-thirds of the net produce can be taken by the State, without in any way impeding its advance in agricultural prosperity, the same, or even a greater proportion, may be taken in Ryotwar districts like those of Madras, without fear of injury to the interests of the cultivators.

15. Having fully weighed all these considerations, I have to communicate to your Excellency in Council my deliberate opinion that the share of the net produce, which may be fairly taken as the due of Government, should be assumed at *one-half* and not at *one-third*, as proposed in Sir W. Denison's Minute; this proportion, indeed, as I have already observed in paragraph 10, in discussing the question of net produce generally, "not to be worked out pedantically, or with any pretence to mathematical accuracy, but to be kept in view by every Settlement Officer in forming his assessments."

16. I now proceed to the third point named in Sir W. Denison's Minute, viz., "the commutation rate of 12 annas per Harris' cullum" for paddy.

17. This description of grain having been selected as the staple on which the rates of assessment for irrigated land were to be calculated, it will, of course, be understood that the observations which I may have to make will apply equally to the staple "dry grains," which are enumerated as "chulam, cumboo, raggy, and varagoo."

18. I do not think it necessary to enter upon a consideration of the average price of the different descriptions of grain, which are so amply discussed in the papers before me. I find that all the authorities (with the exception of your Excellency) are of opinion that the rate of eight annas per Harris' cullum of paddy is a fair and reasonable amount to be assumed as the price which a ryot would, on the average of years, be likely to obtain for his grain at his own homestead; and I attach great importance to the remark of Mr. Maltby (Minute, 5th October 1863, paragraph 5), that, "even though the rates of assessment be light in themselves, an opening is given for clamour and discontent when current prices fall below the assumed commutation rate; and," he continues, "I could not consider it a safe course to assume a high commutation rate, and then correct its effect by taking a diminished portion of the produce, whether gross or net."

19. The determination of the commutation rate to be adopted in any particular district is precisely one of those points of detail which, as I have before observed, it is certainly not properly within the province of the Secretary of State, and which he consequently should not be called on to decide. In the present case, however, the question is only between the higher rate of 12 annas per cullum, as proposed by your Excellency, and the lower rate of eight annas per cullum, on which all the other authorities are agreed; and as, moreover, it has been referred for my decision, I have no hesitation in declaring it as my opinion, that the price of eight annas per Harris' cullum for Samsoah paddy should be adopted for the commutation rate on the irrigated lands, a proportionate price being of course assumed for those grains on which the assessment of the dry lands is calculated.

20. I have accordingly to desire that the rates of assessment for the Trichinopoly District may be again revised on the principles above laid down, viz., by assuming, as the Government share, one half of the net produce, converted into money, so far as regards the nunjah lands, at the price of eight annas per Harris' cullum of paddy, with a price proportionably moderate for the dry grains by which the poonjah assessment is to be regulated. Exceptional cases will, doubtless, occur, for which special provision must be made; and it appears to me that an allowance is required in the dry, as much as in the irrigated, rates for unprofitable parts of fields of which the Survey took no account.

21. With these instructions I trust that no further delay will be suffered to occur, and that the Settlement Officer may receive from you such definite instructions as will enable him at once to introduce the revised rates of assessment into the District of Trichinopoly. I am willing to hope, with your President, that the evils resulting from the delay which has hitherto taken place have been somewhat over-estimated, and considering that the actual prices obtained for produce are at present in excess of the existing commutation rate, the ryots can scarcely be subjected in the aggregate to any undue pressure from the assessment which is now in force. They have, however, long been looking forward to a settlement of their burdens, which should remain without alteration for at least a lengthened period, and it is most desirable that their expectations should not be disappointed longer than is absolutely needful.

22. It is with regard to the settlement of other districts which are still in abeyance that the questions discussed in this Despatch assume the gravest importance. I am informed that the preliminary operations in the districts of Kurnool, Nellore, Godavery, Kistnah, and Salem, are so far advanced that the rates of assessment may be determined so soon as the principles on which they are to be calculated shall have been finally settled. After this exposition of my sentiments, I trust that no further time will be lost in coming to a final conclusion, and in introducing into those districts a revised settlement which, while it shall be acceptable to the ryots, shall receive the approval of your Government and of the subordinate Revenue authorities.

23. In discussing the settlement of Trichinopoly, I have not thought it necessary to refer to a point to which Her Majesty's Government attach the greatest importance, and on which repeated instructions have been addressed to your Government, viz., the separation, wherever practicable, of the land revenue from the water rate. I presume that, in a district like Trichinopoly, watered from sources of irrigation of ancient date, such a separation was considered to be impracticable; but in other districts which will hereafter come under your consideration, and particularly in which works of irrigation have been recently constructed, or are now in progress, I have to desire that this question may receive your most careful attention.

No. 123.

ORDER THEREON, 5th April 1864, No. 577.

1. The papers above recorded relate to the re-assessment of the Trichinopoly District

OLD TALOOKS. NEW TALOOKS.
 DRY OR UPLAND DIVISION.

Woodiarpollum.
Aralora.
• Volcondapooram.
• Torriore. } Woodiarpollum.
Volcondapooram.

• Contd. **IRRIGATED DIVISION.**

IRRIGATED DIVISION.

• Conad.	}	Conad. Vetuenatty.
• Vetuenatty		
• Languady.		
• Mamry.		
• Manapara		

2. The District comprises a culturable area of 2,798 square miles, divided originally into nine and now into four Talooks, as shown in the margin. The proposals now before Government relate to the Talooks marked with an asterisk, the correct survey areas of the others not having been in the possession of the Settlement Department when their reports were submitted.

3. The survey of the District was commenced in Fussy 1264, and has brought to light an excess of 86,195 Acres, by which extent the reputed areas entered in the Revenue accounts are erroneous. In one case the reputed areas are 3 per cent. greater than the true areas, but in every other instance they are less, the variations ranging from 1 to 57 per cent.

4. The Settlement operations were commenced in Fusly 1268 by Mr. R. K. Puckle.
5. The general principles followed were similar to those of the other settlements.

5. The general principles followed were similar to those adopted in the Minargoody and Chellumbrum Talooks of South Arcot and the Western Delta of the Godavery District, and call for no special remark from Government on this occasion.

6. The general result of Mr. Puckle's first Settlement was an assessment of Rupees 11,10,370, or rather more than 2½ lacs below the net Jumma bundy Settlement of Fusly 1271. Mr. Puckle's proposals underwent various changes at the instance of the Directors of Revenue Settlement, and

ultimately the Board with the concurrence of the Acting Director (Mr. Master), the Collector (Mr. A. R. McDonell) and Mr. Puckle, recommended an assessment aggregating Rupees 9,58,145, being Rupees 4,06,929 less than the Settlement of Fusly 1271.

7. The Government do not deem it necessary at present to enter into the details of the original operations or of the various assessments laid before them. They accept Mr. Puckle's calculations of the gross and net produce, his scheme of grouping, and the proposed commutation rates.

8. In accordance with the decision of the Home Government, conveyed in the Despatch recorded at the head of these orders, the Government assessment will be a moiety of the net produce, subject to a deduction of 10 per cent., the rate proposed by the Board, for unprofitable portions of fields, of which the survey did not take account, &c.

9. The following tables shows the "wet" and "dry" assessments thus fixed for each class of land and group of villages, a reasonable discretion being, however, left to the settling Officer in their applications in particular instances.

NUNJAH.

Primary Term.	Class.	Sort.	First group.			Second group.			Third group.			Fourth group.			Fifth group.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	...	...	9	4	0	8	12	0	7	4	0	6	12	0	6	4	0
2	{	2 4	8	0	0	7	8	0	6	0	0	5	8	0	5	0	0
			7	8	0	7	0	0	5	8	0	5	0	0	4	8	0
3	...	...	6	8	0	6	0	0	4	8	0	4	0	0	3	8	0
4	...	...	5	8	0	5	0	0	3	8	0	3	4	0	3	0	0
5	...	...	4	8	0	4	0	0	3	0	0	2	12	0	2	8	0
6	...	...	3	8	0	3	4	0	2	8	0	2	4	0	2	0	0
7	...	...	3	0	0	2	12	0	2	0	0	1	12	0	1	8	0
8	...	...	2	8	0	2	4	0	1	8	0	1	4	0	1	0	0

POONJAM.

Primary Taram.	Class.	Sort.	First group.			Second group.			Third group.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	...	...	3	8	0	3	2	0	2	12	0
2	...	...	2	12	0	2	8	0	2	4	0
3	...	...	2	4	0	2	0	0	1	12	0
4	3	1	2	0	0	1	12	0	1	10	0
	4	2	1	12	0	1	10	0	1	8	0
	7	1	1	8	0	1	4	0	1	0	0
5	...	...	1	8	0	0	13	0	0	10	0
6	...	...	0	10	0	0	9	0	0	8	0
7	...	...	0	8	0	0	7	0	0	6	0
8	...	...	0	8	0	0	5	0	0	4	0
9	...	...	0	6	0						

10. The same principles will be followed in regard to the two Talooks not included in Mr. Puckle's scheme, and the result will be reported when the Settlement has been fully carried out.

11. The Government particularly desire that the new Settlement may be carried out at once, so as to come into operation in the ensuing Fusly. Mr. Master will instruct Mr. Puckle accordingly, and ascertain what special aid he may require in order to ensure this result.

12. The Board will lose no time in revising the Hukumnamah of the District, as well as the forms of accounts which may probably be considerably simplified. A copy of the Land Register of any village should be submitted to Government as soon as completed by Mr. Puckle.

13. There are still some points on which special orders are requisite.

1. *The mode of dealing with second crop cultivation.*—All the Nunjah land is rated as single crop, and in accordance with the rule followed in other Districts, half the assessment is chargeable when a second crop is raised. It is proposed by the Board and the Settlement Officers to charge a lower consolidated rate, payable whether a supply of water is available or not, on lands which are almost perfectly certain of such irrigation in at least two out of three years. The rate proposed is one-third of the single crop assessment in the wet Talooks and one-fourth in the upland Talooks. Mr. Puckle states that he prepared lists of all fields cultivated with a second crop during three consecutive years, and after striking out, first, those irrigated solely by peccottah labor; secondly, those which form but fractional parts of a survey block; and thirdly, those that are so exceptional that the second crop assessment of the village in which they are situated would be less than 10 Rupees per annum, he has entered as "permanent double crop" only such a portion of the remainder as had borne a double crop at least twice during three successive seasons. Besides the area thus entered, Mr. Puckle states that there are many fields now irrigated by peccottah labor, which sometimes yield a second crop of paddy, but more frequently one of dry grains or garden produce. These he has excluded from the consolidated cess in consideration of the expenses incurred in raising water, and the consequent disadvantage that their owners labor under in comparison with the more fortunate Ryots who draw their water supply direct from a tank or river channel. He suggests that, if the charge for a second crop water is to be retained in such cases, the best course would be to enlarge the area of permanent double crop land by including in it all land which was thus cultivated in the previous year.

14. The total charge for a second crop cultivation in Fusly 1270 was 1,46,692 Rupees, of which, however, Rupees 45,005 was levied on 12,529 Acres of garden land now transferred to Poonjah, leaving a balance of Rupees 1,01,687 as the *bona fide* second crop Nunjah assessment on a nominal area of 26,245 Acres, or nearly 4 Rupees per Acre. The future permanent double crop assessment, including that leviable on Nunjah garden land now included in Nunjah, is given by Mr. Puckle at 33,000, and the occasional second crop assessment is estimated by him at Rupees 17,000 or altogether half a lac, the reduction being Rupees 61,687.

15. This reduction is mainly owing to the future charge not varying with each description of crop, and to the abolition of the present excessive tax on Vanpir or the cultivation of Plantains, Sugar-cane and Betel vines.

16. Mr. Master remarks that unless Fasal Jasty is levied on lands irrigated by peccottahs and those forming parts of survey blocks, the owners of these will be in a better position than their neighbours, as they will get irrigation without payment, while on the other hand he objects to Mr. Puckle's proposal to rate such land as permanent double crop, as manifestly unjust.

17. The Board point out that the area of land liable to temporary Fasal Jasty is only 9,500 Acres, and at the future average rate of 1½ Rupees per Acre could only produce a maximum Revenue of Rupees 14,000, and this only on the supposition of the whole being cultivated yearly, which practically would never be the case, for not only would the cultivation vary but some of the land could not pay so high a rate. They add that, "in consideration of the trifling amount at

stake and the great evils inherent in the system of temporary Fasal Jasty" they "would have recommended the entire relinquishment of the charge rather than that recourse should be had to an expedient which they cannot too strongly denounce; but they are unwilling to risk the chance of introducing a cause for contention as to the right to use surplus water when such be present, and they therefore propose, as a reasonable compromise, that an addition of 8 Annas per Acre be made to the single crop assessment to form a consolidated rate for all land classed by the Deputy Director as 'doubtful of two crops,' and that all further charge for occasional second crops shall be absolutely excluded from the revenue system of the District." This measure, which is approved

Land transferred to Poonjah ..	Rs. 45,005	by Messrs. Master, Puckle and McDonell, will bring in
Reduction of Fasal Jasty ..	Rs. 69,157	Rupees 4,814. Thus the whole reduction on the existing
Total ..	1,09,162	Fasal Jasty (of Fusly 1271) will be Rupees 1,09,162, as shown
		in the margin.

18. The principle of a consolidated double crop assessment has certainly much to recommend it, and it is worth the while of Government to give up one-sixth of the full charge to attain it. But it is not apparent why if one-third is a fair rate in the irrigated Talooks, one-fourth should be proposed in the upland Talooks. The lands are grouped and classified in both on the same principle, and thus difference in soils and character of irrigation is provided for, and the same care is taken to rate as double crop only such lands "as are likely to produce a second crop in ordinary seasons with almost perfect certainty." It is therefore unnecessary liberality to commute at a lower rate in the upland than in the other Talooks.

19. The same arguments that support the consolidation of the second crop charge on permanent double crop land, support the Board's further proposal to compound for the irrigation of those lands which are supplied with less certainty. But the rate proposed, viz., 8 Annas per Acre, is out of the question, and is fixed in disregard of all principles. Doubtful or rather occasional second crop irrigation is not peculiar to Trichinopoly, but the Board do not state whether they are prepared to advocate the universal adoption of the system now proposed for this District, nor what the consequences of such a measure would be. The Board write of Fasal Jasty as affording "vast opportunities" for "bribery, corruption, oppression and fraud," and as entailing "excessive labor" for "most meagre results," but this is an overdrawn picture. The Trichinopoly District has been carefully surveyed, every field has been mapped, and the Register shows its area, class and assessment. The "excessive labor" entailed is simply ascertaining what field has received a second supply of water during the season, and the "vast opening" for fraud, &c., seems to be some 14,000 Rupees. Even in his ordinary work the Curnum has a much larger opening for fraud, for he can enter fields as given up if he likes to run the risk of detection and punishment. Of "oppression" the Government have no apprehension, it is a simple question of fact whether water was or was not supplied, and if any thing is susceptible of easy proof in a village, this must be. The Government do not see why this doubtful irrigation should not be fixed on the same principle as the permanent two crop, i. e., in the ratio of the uncertainty at there should be a minimum charge of not less than (say) 1 Rupee as the very least sum for which Government can be at the cost of supplying water. A reduction should of course be allowed when water has to be raised by peccottahs. No charge is suggested for dry land irrigated occasionally, and the Government presume the temporary Fasal Jasty commutation proposed by the Board is not intended to be permanent, i. e., to preclude Government from raising it, if they improve the irrigation and render it sufficiently certain to rate the land as permanent two crop.

Vide paragraph 29, Board's Proceedings
5th April 1862.

20. *The mode of dealing with the fees of the Village Servants.*—These amount in the entire District to Rupees 1,05,900. In this sum is included the "Catala Shelnavu," amounting to Rupees 62,500, which is an allowance paid by the Ryots to the Curnums as a remuneration for expenses

for oil, cadjan, &c., in the preparation of the Settlement accounts, and as batta during their absence from the villages on public business. The levy is made in various ways, and the amount payable is apportioned among the Ryots according to their means. In the upland Talooks and the "dry" villages of Conad, Musery and Laulgudy the amount is entered in each Puttah and collected with the Government assessment. In all the "wet" villages of the irrigated Talooks and in the dry villages of Volcondapooram it is not entered in the Puttahs, but paid in kind to the Curnums by the Ryots themselves. In the Manapara Talook, which was transferred from Madura, the impost does not exist, and the village officers are paid in Inam land. The Catala Shelavu is an extra cess over and above the assessment of the land.

20. Mr. Puckle's original Settlement seems to have been formed wholly independent of these fees. Mr. Newill expressly states that he considerably modified Mr. Puckle's calculations and raised the assessment "to an extent much exceeding the amount of the Catala Shelavu, so that it provides for the disbursement of the charge of remuneration to village officers in this and other forms" and is "inclusive of all such items as these fees." This is remarked by the Board, who add that they "are convinced that the present assessment of Trichinopoly is not so low as to justify the addition of one per cent. to it, in the way of village and municipal cesses." The settlement finally proposed by the Board is 13 and 11 per cent. lower than the assessment here referred to, but the Board still contemplate the abolition of the Catala Shelavu at least.

21. From Mr. Pelly's Report on the Village Establishment of Trichinopoly it would appear that the fees, Revenue and Police, aggregate Rupees 1,13,966, viz., Rupees 44,240 in kind and Rupees 74,725 in money. This amount is Rupees 13,000 in excess of that mentioned by Mr. Puckle.

22. The Government so far back as 1857 declared the Catala Shelavu cess to be "most objectionable" and opening "a way for every illegal demand." It is evidently very different in character from the ordinary grain fees paid under various designations in other Districts, and approaches very closely to the abolished "Grama Khurch" of the Northern Circars. As the Trichinopoly assessment has now been properly revised this Catala cess will of course cease, but the Government do not see cause for relieving the people of all the other fees also. These fees, it must be remembered, are paid in addition to the present assessment, and the reduction of the latter, as now proposed, will improve the Ryot's ability to pay them hereafter; they are customary all over the country; and without them the Village Establishments cannot be rendered efficient. The Government therefore, in giving up the Catala Shelavu (Rupees 60,500), must reserve the other fees which amount to about 5 per cent. on the assessment. The Board will take care that this is duly notified to the Ryots, and as soon as a law is enacted for the purpose, the fees reserved will be formally commuted. Meanwhile, an addition of 5 per cent. might be made in the Puttahs in lieu of them. This should be simultaneous with the abandonment of the Catala Shelavu, in order that the people may see that they are not newly taxed, but merely required in a different form to pay Rupees 68,000 where they used to pay Rupees 1,18,000.

III. *The Pilluery or grazing tax peculiar to the "Dry" Talooks.*—This will of course cease under the new assessment, as each Ryot will have to pay the full assessment on lands occupied by him. The relief, if such it can be termed, will be Rupees 7,000. Where there is a large extent of waste, the area beyond the reasonable requirements of the Ryots for grazing purposes should be annually rented out as pasturage.

IV. *"Putcut Poonjah."*—This will also cease, as full assessment will be levied on all lands.

V. *The mode of dealing with the Patchamallay and Callamallay Hills.*—Messrs. Puckle and Newill proposed to rent out the hamlets, but the Board object to this, and suggest that the

Collector should have the lands measured and assess them, "adopting a few simple, well-defined and light rates." This is clearly the preferable course, and the Board will call upon the Collector to follow it and propose what, after enquiry, he considers suitable rates, or the duty may, at the Board's option, devolve on Mr. Puckle. A seigniorage on wood cut in the forest for sale should certainly be levied by the Collector, but the rent of petty products, as honey, &c., should be abandoned. The Conservator of Forests will report whether any portion of the forest should be reserved and worked by his Department.

23. The proposed Settlement includes a Road Fund of 2 per cent., which will be expended under the established rules. The attention of the Department Public Works will be called to the general want of minor roads, with a view to some aid from Imperial Funds being granted at the outset, as the Road cess only Rupees 19,700 will not suffice to make good the neglect of past years.

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

25-72
31-1-11
for 22-123

Revenue 1861 2nd
12-5-72
Presenting to the
Honorable Mr. Maltby
95-1-1863

MINUTE BY THE HONORABLE MR. MALTBY.

1. This is a perplexing and not altogether satisfactory matter to deal with, but I think it advisable to turn the present materials to account and not delay the introduction of that great reform—an assessment fixed on the ground and irrespective of the description of crop raised.

2. Without attempting minute detail, it appears to me that we may well adopt the rates originally proposed by Mr. Puckle, with a deduction (of, say, 10 per cent.) in Nunjah for vicissitudes of season and other contingencies, for which Mr. Newill made no allowance. This would make the assessment on the land under occupancy Rupees 10,09,518, viz. :—

Wet 5,69,197 for one crop
Dry 4,40,321 do.

This would be a virtual reduction of two lacs, and added to the three lacs already remitted as a temporary measure, should surely afford the landholders sufficient relief.

3. I differ from the Board in their objections to a second crop assessment where the Government supplies water. The people should be encouraged to compound where they wish for a consolidated assessment, but otherwise the ordinary extra charge must be levied.

4. I differ also from the Board about abandoning both the Catala Shelavu and the fees for village servants. After the great reductions already made Government cannot afford to do this and pay upwards of a lac for the village servants out of the general revenue. Surely 6½ per cent. might well be levied, which would give about Rupees 65,000, and the remaining sum be made up from the present knams and assessments of waste land.

5. The assessment from the wet and dry lands specified above includes a road fund.

(Signed) E. MALTBY.

2nd May, 1863.

II. MINUTE BY THE HONORABLE MR. PYCROFT.

1. I have duly considered this subject, and the conclusion to which I have come is very much that at which the Honorable Mr. Pelly has arrived, as shown in his Minute of the 26th March last, viz., that "although with all the care bestowed on the matter, the Settlement Officers have not in their details been able to obtain any such degree of accuracy as can be relied on; they have, by taking into consideration many circumstances affecting the land, the general state of the country and the people, and applying practical experience, been able to make an assessment, which on the whole has the appearance of being moderate, and which the people will be able to bear and prosper under and which after a few years of trial may probably be made permanent." With Mr. Pelly, too, "I have no confidence that a better assessment can be made if we reject this."

2. I would, therefore, adopt it with the modifications proposed by Mr. Maltby. I observe that the average Nunjah assessment will be under Rupees 4-6-0 per Acre, the average Punjab slightly above Rupee 1, which cannot but be deemed reasonable.

3. The consolidated double crop assessment all the District over should be fixed at the first crop assessment, plus one-third. Holders of "doubtful of two crop" land might, at their option, compound at some lower proportion, say one-fourth or one-fifth first crop assessment (not the absurd 8 Annas per Acre proposed by the Board) or pay the usual one-half Fasl Jasti when they took a second supply of water.

4. I would abolish the Catala Shelavu, and pay the Curnums in money out of the revenue. I would levy a cess 5 or 6½ per cent. in partial payment of the Moonsiffs and in full payment of the Talaries, and give the rest of the remuneration of the village servants in waste land.

(Signed) T. PYCROFT.

TRICHINOPOLY ASSESSMENT.

1. When these papers were before me last autumn I looked at the subject from a financial point of view. I wished to ascertain whether the work performed was of value sufficient to justify the outlay of so large a sum as a Million of Pounds Sterling, and the conclusion I then came to was, that the machinery of the establishment was much too expensive, and that the work could be done probably better, and most certainly much more cheaply, by other agency. I took to a certain extent for granted that the work had been *well done*.

2. Now, however, I have to look into the same papers for the purpose of considering the quality of the work done in a particular District; to test this with reference to its accordance with the general principles laid down by the Government, and to its harmony with the facts brought forward in support of the conclusion drawn by the officers of the Department. The principles affirmed by Government are explained in the Proceedings dated 14th August 1855, and were modified slightly by the Court of Directors and the Secretary of State, in Despatches dated respectively 17th December 1856 and 6th April 1859. They may be briefly defined as follows.

3. The Survey should be conducted so as to secure a fairly accurate delineation of the separate holdings of the occupiers of land, and should be connected with the Great Trigonometrical Survey. The quality of the soil of these holdings should be determined, partly by reference to certain physical characteristics, but principally by the direct evidence of the amount of produce. The proportion of the crop to which the Government might lay claim, should be determined by reference to the *net* produce in preference to the *gross* produce, and it should be adjusted with such consideration of the circumstances likely to affect the Ryot as to obviate the necessity of any remission of rent or assessment in unfavorable seasons. The price at which this grain rent or assessment should be commuted into money, should be determined with a view to the desire expressed by the Secretary of State, that it should not be subject to revision until the expiration of thirty years.

4. The papers now before me, all of which have a special reference to the operations of the Revenue Survey in the District of Trichinopoly, are,

First.—Mr. Puckle's report of the operations of the Department in that District.

Second.—Mr. Newill's remarks and proposed modification of some of these suggestions, as described in a letter forwarding the above report to the Board of Revenue.

Third.—The comments and correspondence of the Board with Mr. Newill and others, with reference to the changes proposed.

Fourth.—The letter from the Board submitting the whole with remarks for the consideration of the Government.

5. I propose, in the first place, to analyze carefully such portions of Mr. Puckle's Report as have reference to the classification, valuation, and assessment of the land; those which have reference to the mere survey of the District need not be alluded to at present, neither is it necessary that I should allude to the remarks upon the history of the District, and the condition of the people, as contained in the first 59 paragraphs of the Report. I shall commence then at once with the classification of the soil.

6. This appears to have been conducted according to rules laid down by Mr. Newill, by whom the land is divided into the following classes:—

1. Alluvial and exceptional.
2. Regur.
3. Red ferruginous.
4. White and Grey Crataceous.
5. Arenaceous.

7. These again are sub-divided into "sorts," and the directions issued to the classifiers describe the mode in which the mechanical, the only visible difference between the "soils," is to be determined, viz., by the simple process of shaking a given portion of the soil in a clear glass phial, with a certain quantity of water. It is hardly necessary for me to say that a simple determination of the

relative quantities of sand and clay in different soils, is but a very rough approximation, if indeed it be any approximation at all, to their productive power. Indeed, it is stated by Mr. Newill himself, that the grain value of the classes and grades of soil will not be exactly the same in all Districts, or even in all parts of the same District, and he has evidently acted upon this dictum; for, when asked by the Board of Revenue (see Proceedings 1st November 1861, paragraph 7), why the Punjab rates in class 4 were made higher than those in class 3? and why those in class 7 were higher than those in classes 5 and 6? he replied that the soil in class 4 was better than that in class 3, and that of class 7 was better than that of classes 5 and 6: this may possibly be the case; but, as the object of the classification is to determine the relative value of the soils with reference to their *productive power only*, the numbers of the classes should correspond with the relative productiveness, not to the mere relation between the quantity of sand or clay, or whatever is supposed to determine the quality. It is probable that attention has been paid to the directions of the Government that the productive power of the soil should be stated in some of the ordinary grain crops; in fact, the promotion of classes 4 and 7, above alluded to, would seem to indicate that the classification of soils by inspection, was checked and modified by the returns of produce. Mr. Puckle, in paragraph 80 of his Report, gives a table of the produce per Acre of different dry grains; while, in paragraph 86, the proportion of Paddy per Acre upon different classes of soils is given. If these returns are the results of actual measurement, or of the inspection of a competent person, it would seem to be useless to go through the somewhat absurd process of determining the quality of soil, that is, be it remembered, the number of measures of grain it will yield, as compared with a neighbouring field, by washing an ounce or so of the soil in a bottle. Assuming then that the return of the yield of the different crops per Acre is correct, I shall not remark further upon the system of classifications, but shall proceed to test, by reference to them, the process by which the money assessment has been determined.

8. I may observe, in the first place, that Mr. Puckle has proceeded to determine the rate at which the Government share of the produce is to be commuted, without having attempted to investigate what the amount of that share ought to be. It is, I admit, difficult to determine, on abstract grounds, what proportion of the crop a Government or a landlord may fairly take. In fact it is, I may say, impossible to do so without referring to the money value of the produce, and to the money value of the labour, &c., expended in producing it. Mr. Puckle, however, had all these data at his disposal. In the table given in paragraph 86, the gross produce of the different classes of irrigated land is shown, as also the cost of cultivation; in paragraph 69, we find the average market price of grain, under different circumstances, for periods embracing the whole of the present century. He might then, by deducting the cost of cultivation from the value of the gross crop at the *market price*, have arrived at the net money value of the crop, and with this before his eyes, have divided the amount between the Government and the Ryot, as ordered by the Court of Directors and the Secretary of State, in any proportion which seemed to him fair and reasonable. This, however, he did not choose to do; he involved himself in a mass of arithmetical calculations having no relation to the simple facts he was called upon to determine, and he states, in paragraph 96, that the scale for "money" rates both for Punjab and Punjab land, has been calculated on an average struck between "one-fourth of the gross and one-half of the net produce of each variety of soil;" he adds that this produce has been commuted at a value assigned by him, and he then proceeds to show that, *with this assumed value of grain*, the amount paid by the Ryot will be as near as possible 30 per cent. of the gross produce.

9. The whole of the process, however, is most fallacious. It is hardly necessary for me to point out that no definite relation can exist between the mean of the quantities or values of one-fourth of the gross crop and one-half of the net. Indeed, the object of Mr. Puckle would seem to have been so to juggle with the figures as to make the money proportion coincide in appearance with that which has been affirmed, upon purely arbitrary and hypothetical grounds, to be the proper Government proportion of this produce, but which would, if it were fairly levied and paid for at the market price, be a most unfair and oppressive rent.

10. As, however, the whole of Mr. Puckle's calculations and inferences are founded upon the assumption that 8 Annas per Cullum is the proper commutation price for Paddy, I will proceed to analyze the data upon which this assumption is founded.

11. It appears that in 1801, the commutation price was settled at 9 Annas 4 Pice per Harris' Cullum, this was reduced, in 1809, by Mr. Lushington to 8 Annas 9 Pice per Cullum, and in 1856,

Mr. Bird proposed to revert to the original rate of 9 Annas 4 Pice per Cullum : all these rates, however, were proposed with reference to an excessive estimate of the yield of the soil, as shown in paragraphs 77 and 78, and with a very high rate of assessment, and they have a fair relation to the market price of the grain, which, for the ten years from 1821 to 1831, averaged 82 Rupees per Garce; from 1831 to 1841, 98 Rupees per Garce; from 1841 to 1851, 83 Rupees per Garce; while, from 1851 to 1861, the average was 123 Rupees per Garce; the mean of the former values being about 10 Annas 6 Pice per Harris' Cullum, while that of the latter is 15 Annas per Cullum. In paragraph 69 Mr. Puckle gives the average selling prices of Paddy at different places, and at different seasons of the years from 1801 to 1852. Another column in the same table shows the average price under similar conditions of the years from 1853 to 1859, while a third exhibits the average of all the years from 1801 to 1858. From the first column we find the average price in town, that is, I suppose, the principal market of the District, to have been 10 Annas 3 Pice per Harris' Cullum, while the average price in the Talook is put at 8 Annas 4 Pice, and the selling price by the Ryots (how obtained is not stated) was 6 Annas 11 Pice.

12. In 1853 a change took place, which Mr. Puckle seems to have set down as anomalous and due to local and temporary causes: a steady rise took place in the value of grain of all sorts. The value of Paddy in town, upon an average of five years from 1853 to 1858, having risen to 15 Annas 3 Pice, an increase of 50 per cent. upon the average of the previous fifty years. The price in the Talook rose to the level of that in the town, and the price obtained by the Ryot was 12 Annas 7 Pice, or an increase of 82 per cent. upon the average of the previous fifty years. I find on an inspection of the annual returns prepared, I may observe, by the Board of Revenue, that the price of Paddy in Trichinopoly during the years 1860, 1861 and 1862, has continued to increase.

In 1861 it was	...	...	...	16	10
1862	...	...	...	20	7
1863, a favorable season...	...	...	...	19	8

3) 57 1

Mean..... 19 0

If then the average of the five years noted by Mr. Puckle was 15 Annas 3 Pice, and that of the five years above mentioned 19-0, the fair mean will be, for those years, 16 Annas 8 Pice as the town price.

13. I will now apply this actual price as the value of produce in the table in paragraph 66 of Mr. Puckle's Reports, instead of his imaginary value of 8 Annas.

14. The gross produce of an Acre of Paddy of the first class is 45 Cullums, the value will be $45 \times 16-8 = 46$ Rupees 14 Annas. The expenses of cultivation are put at 6 Rupees 8 Annas per Acre, the net crop will, therefore, be worth 46 Rupees 14 Annas — 6 Rupees 8 Annas = 40 Rupees 6 Annas; as the proposed assessment is 7 Rupees per Acre, the proportion of the assessment to the crop instead of being 30 per cent. of the gross crop or half of the net crop is 15 per cent. of the gross, or between one-sixth and one-seventh, and 17-5 per cent. of the net, or little more than one-sixth. If again we take some of the inferior soils, say the seventh class, whose gross return is stated to be 18 Cullums, we shall find the value of the gross crop to be 18 Rupees 12 Annas. The cost of cultivation is put at 4 Rupees 8 Annas, the net crop is, therefore, worth 14 Rupees 4 Annas, and the assessment proposed being 2 Rupees 8 Annas, the proportion between it and the gross crop is 1 to 7½ and to the net crop 1 to 5-7.

15. It is unnecessary that I should go into the same analysis of the dry grain assessment; all that it is necessary for me to say is, that a similar rise of price has taken place in Cholam, Raghi and Gram, as has been shown to have been the case with Paddy. The following table will show the proportions:—

Five Years' Average.	Cholam.	Raghi.	Gram.
1821 to 25	130	117	158
25 to 30	89	75	100
30 to 35	121	105	148
35 to 40	...	100	133
40 to 45	...	80	112
45 to 50	...	90	125
50 to 55	...	98	131
55 to 62	189	175	223

16. Mr. Puckle has put the commutation price of the Cholam at 12 Annas per Harris' Cullum, while the actual average value of the grain from 1858 to 1862 has been 22 Annas 8 Pice.

17. From the date given above, it would seem that Mr. Puckle, in assuming his commutation price, has altogether disregarded the actual market price of the different grains composing the ordinary crop of the Ryot. Why he should have done so I cannot imagine, as a direct reference to the market value of the grain would seem to be a matter of necessity in changing a corn rent into a money payment. I can only imagine that in his anxiety to adopt the arbitrary proportion of 30 per cent. of the crop, he found himself compelled to lower the nominal value of the produce, which would, if converted into money at the actual market price, have given a most preposterous money value to the assessment. It is not necessary that I should analyze Mr. Puckle's Report more closely. I have shown that his proposed commutation rate is, if considered to bear a fair proportion to the value of the grain, very far below what it ought to be, but I wish to point out to the Government how this error has affected all his calculations. In paragraphs 71, 72, 73, Mr. Puckle discusses the allowance to be made in the market price of the grain for the cost of transport from the field to the market. He says, "The expense of cartage is universally allowed to be one Mescal per Cullum for every ten miles, that is one-twelfth of the bandy load is taken, without reference to its value, for conveying it ten miles." A Cullum is 2½ Measures, and its weight would be about 60 lbs.; at Mr. Puckle's valuation of 8 Annas per Cullum, it would cost 8 Pice to move it ten miles, and the cost of moving a ton one mile would be 2 Annas 6 Pice.

18. Now, wages by Mr. Puckle's own statement are low (2 Rupees per month paid principally in produce), the value of the straw has not been considered in estimation: the value of the crop, therefore the bullocks would be fed cheaply. Mr. Puckle's estimate, therefore, is very high even for Paddy, and it is still higher for the dry crops, even if we take his own commutation price for the actual value of the grain.

19. When, however, we consider that the actual market price is more than double that allowed by Mr. Puckle, and that consequently the allowance made by him for the cost of conveying farm produce to market is upwards of 5 Annas per ton per mile, it is evident that this part of the process of settling the assessment has not been well considered. It appears also to me that this allowance has been made, in some instance at all events, twice over, once by reducing the general commutation rate for dry crops, which is a very improper mode of remedying a local disadvantage, a second time by grouping the villages together according to their position, &c., and lowering the primary Taram of those whose situation seemed to call for such a reduction. This latter mode of dealing with the disadvantages arising out of the position of the village with reference to market, &c., would seem to be fair enough. I cannot of course offer an opinion as to the mode in which the principle has been worked out.

20. In submitting Mr. Puckle's report to the Revenue Board, Mr. Newill made some modifications in the classification of the villages; but he adopted the idea, see paragraph 11, that the prices of late years, that is since 1853, were exceptional, and should, therefore, be thrown out of consideration in establishing a commutation price; he also alluded to a somewhat anomalous deduction of 20 per cent. made from the amount of the dry crops, to meet, as he says, the contingencies of dry seasons, and the area occupied by heilges, ridges, and unproductive portions of ground. Now these latter areas should be determined by the Survey Department, and the allowance for unproductive seasons should be thrown into the average yield of the soil. According to this calculation one year out of every five is lost to the Ryot altogether, while the other four years give a full average. I consider this to be a slovenly mode of making allowances. The instructions to the Surveyor should have pointed out the necessity of allowances for banks dividing the fields, of which, by the way, there are more on the wet than the dry land, and for the other waste portions, while the average of crops, if including both favorable and unfavorable years, will give a fair mean of the annual produce of the land. That this mean has been taken on the wet land as the measure of the productive quantities of the ground, I feel fully assured from the fact that the crop on first class wet land is put at 45 Cullums or 1,050 Measures, 1,200 Measures or 50 Cullums being a good crop elsewhere and 75 Cullums having been taken as the crop of first class land on

an average of five years, and I think it probable that the same rule has been adopted with the dry crops.

21. Mr. Newill states that the assessment is based generally upon a proportion of about half the net produce, while, in point of fact, it approximates more nearly to one-sixth. The latter paragraphs of his letter refer to the financial results of the scheme, but to these I need not allude at present.

22. In his correspondence with the Board of Revenue, Mr. Newill gave reasons for the changes which he had proposed in Mr. Puckle's scheme, and proposed to abandon some of his alterations, and the Board then submitted the whole of the papers to the Government with a series of observations, which amount more to a precis of the statements made, than a proper analysis of the facts upon which these are founded.

23. An assumption is made in the first place that the Ryots of Trichinopoly are too highly taxed, the only evidence in favor of which statement is that they were too highly taxed some years ago.

24. I propose to investigate the correctness of this statement or assumption. In 1801 Mr. Wallace took an average of the five previous years, and determined the average crop upon eight classes of irrigated land to be as follows:—

No. 1.	75	Harris' Cullums.
2.	66 16	do.
3.	58 8	do.
4.	50 0	do.
5.	41 6	do.
6.	33 8	do.
7.	25 0	do.
8.	16 16	do.

and he established a commutation price of

Annas 7-0	per Cullum of Valar Paddy
Do. 8-6	do. of Kar
Do. 9-4	do. of Sumbah.

25. It appears that the practice had been, which was continued by Mr. Wallace, to deduct 5 per cent. from the gross crops for the cost of reaping and threshing the crop, and to divide the remainder equally between the Ryot and the Government, the former having to pay, out of his share of 52½ per cent., certain village fees, which, together with the expense of plauting out Paddy, &c., amounted, as stated by Mr. Wallace, to 25 per cent. of the crop. The effect of this division would have been to establish, for the first class land, a grain rent or assessment of 35 Cullums 12 Measures, which, if commuted as Sumbah, would give a money assessment of 20 Rupees 9 Annas; while, for the poorest land, the grain assessment would have been 7 Cullums 2½ Measures, which at the lowest commutation rate would have given an assessment of 3 Rupees 7 Annas. Experience showed this to be too heavy, and in 1829, Mr. Lushington lowered the commutation price to,

Annas 6-8	for Valar.
Do. 7-10	for Kar.
Do. 8-9	for Sumbah.

This brought down the first class assessment to 19 Rupees 4 Annas and the lowest to 3 Rupees 4 Annas. In 1822 a permanent reduction of 16 per cent. was made in the irrigated Talooks, which brought down the first class assessment to 16 Rupees 3 Annas, and the lowest to 2 Rupees 11 Annas and 9 Pice.

26. Are these rents or assessments so high, looking to the average prices which have ruled of late years, as to call so peremptorily for reduction? It is very possible, I admit, that the amount of produce may have been over-estimated by Mr. Wallace, and that a re-adjustment of the whole assessment is necessary; but I am very much disposed to question the principle upon which the Board seem inclined to act, viz.,

that of judging the merits of a system by its effect upon the gross revenue, and disapproving of it, if it happens to enhance the amount paid by the District. If instead of the 75 Cullums of Mr. Wallace we substitute the 45 of Mr. Puckle, and turn them into money at the average market price of 16 Rupees 8 Annas, the value of the gross crop will be, as before stated,

46	Rupees	14	Annas;
16		8	

if we deduct from this the cost of cultivation and the assessment, making a total of 22 Rupees 11 Annas, there will be a balance left to the Ryots of 24 Rupees 3 Annas after payment of all, or at all events of most of his expenses; he will in fact secure more than half his crop. The same result would take place were we to take Mr. Puckle's class 8.

27. Mr. Puckle himself says that "from 1813 to 1850-51 nothing of any consequence occurred, the seasons were generally favorable to the Ryot, and no inconvenience was felt by any undue depreciation of the value of their produce; but in 1851, the market was overstocked, and the prices fell once more below the commutation rates; in the following year, the Madras Presidency was visited by a hurricane, which destroyed numerous irrigation works both in Trichinopoly and the adjoining Districts; the price of grain immediately rose, and has ever since continued to increase."

28. If then from 1813 to 1851, during which period the average price of Paddy was 85 Rupees per Garce or 10 Annas per Harris' Cullum, the seasons were generally favorable to the Ryot, what must they have been since that period, when for the last ten years the average price per Garce has been 118 Rupees, or 17 Annas 5 Pico per Cullum?

29. I cannot then think that the condition of the Ryot is so bad as represented by the Board of Revenue, or that the Government is in any way bound to act upon vague statements, such as those contained in these papers, in opposition to the facts which are contained in them, and which appear to have been altogether ignored by the Board.

30. It may be that the rates proposed are such as are adapted to the circumstances of the inhabitants of the District; it may be that the proportion which these rates bear to the value of the net produce is that with which the Government ought to be satisfied; but these are matters to be proved, not assumed, and if shown to be correct, should be distinctly and plainly affirmed.

31. The Ryot should not be told with one breath that the Government purposes to take 30 per cent. of the gross produce of the land, and in the next that this proportion has a money value equivalent at the market rate to 15 per cent. or thereabouts. Such a palpable misstatement can but lead him to suspect some ulterior object, and to imagine that the Government, in asserting its right to this exorbitant proportion of the crop, has the purpose of making the same good at some future period. I cannot, under the circumstances before stated, adopt either the assessment proposed by the Board, or that submitted by Mr. Newill. Neither of them does, even in appearance, carry out the objects for which the department was constituted; both are based upon data altogether at variance with the state of things which now exists, and which has existed for several years, and in some instances, as noted by Mr. Brett in his Minute, and by myself, a palpable mistake has crept into the calculations of Mr. Puckle by which an allowance is made twice over for some local disadvantage.

32. It seems to me that a great deal of time and money has been wasted in an attempt to make a show of precision which is confessedly unattainable, while the simple and ready modes of arriving at plain practical results have been overlooked. I am not certain that the main cause of the mistakes which have been made, may not have been the expression of an opinion, on the part of the Government, that 30 per cent. of the gross crop was a fair proportion for the Government to claim as its due. I should, therefore, propose to refer the Report back to Mr. Puckle, with directions to consider carefully, after a revision of all the data in his possession, what would be a reasonable and fair proportion of the net crop to be placed in the hands of Government as a grain rent, such grain rent or assessment to be redeemed by the Ryot at a price based upon a mean of the market prices in the District for a certain number of years past. Mr. Puckle had better submit two or three averages of prices both for dry and wet crops, in order that the Government may have it in their power to express an opinion as to the number of years for which the assessment should remain undisturbed.

33. I must bring to the notice of Government the slovenly mode in which these papers have been brought before it. No attempt has been made by the Revenue Board to collate the facts which would be necessary to enable the Government to comprehend the subject, and I have been obliged to make out for myself a vast mass of numerical details which ought to have been arranged in proper order by the Board. Mr. Puckle's Report embraces a vast variety of topics, it is drawn up loosely and immethodically, and a clear précis should have been made of the information afforded by it which bore upon the particular questions which had to be considered. The prices upon which so much depend, should have been tabulated in a simple and intelligible form; had this been done as it ought, a great amount of information would have been placed before the Government, which would have enabled it to come to a decision upon a subject which has now been dragging on for months.

(Signed) W. T. DENISON.

IV. MINUTE BY THE HONORABLE MR. MALTBY.

1. I have considered carefully the remarks made by the President on the scheme now before Government for revising the land assessment in the Trichinopoly District.

2. The President's main objection against the plan now submitted is that the proposed commutation rate of 8 Annas per Harris' Cullum is too low. He further thinks that there is a want of simplicity and clearness in Mr. Puckle's arrangements for fixing the new assessment, which defect is attributed mainly to an expression of opinion on the part of Government that 30 per cent. of the gross crop was a fair proportion for the Government to claim as its due.

3. The course, therefore, proposed by the President is to refer the Report back to Mr. Puckle with directions to consider carefully, after a revision of all the data in his possession, "what would be a reasonable and fair proportion of the net crop to be placed in the hands of Government as a grain rent." This grain rent is then "to be redeemed by the Ryot at a price based upon a mean of the market prices in the District for a certain number of years past," and the President wishes Mr. Puckle to "submit two or three averages of prices both for dry and wet crops, in order that the Government may have it in their power to express an opinion as to the number of years for which the assessment should remain undisturbed."

4. The course here proposed appears to me open to the following objections. It would lead to the delay of at least another year in revising the present unsatisfactory and depressing assessment of the District. All the additional information which could be expected from it would be the opinion of Mr. Puckle on a general point, in which the views of a single subordinate officer would be of little value to Government. The elaborate enquiries which have been made during the last four years into the past prices of the Trichinopoly District, the yield of the crops on different soils, and the expenses of cultivation forbid the expectation of any additional information, especially on the first of these points, being obtainable. One most important result of the new assessment is to be that, under the Despatch of the Secretary of State, dated 9th July 1862, it will have the great value of permanency, and therefore no provision need be made for its periodical alteration according to the state of prices.

5. The arrangements for surveying and assessing this District have already occupied eight years, and cost four lacs of Rupees. It is time, therefore, to turn the ample materials which have been collected to account, and any delay which retains for another year the present uncertain and barbarous assessment is to be deprecated. I shall endeavour consequently to show that we possess the means now of taking action.

6. The President's main objection to the proposed assessment is that too favorable a commutation rate has been taken for converting the grain rents into money. In the papers now before Government a rate of 8 Annas per Harris' Cullum has been assumed for the wet lands, and the President considers that the recent rise of price would justify a rate of 16 Annas, or 1 Rupee. Regarding the dry lands also a similar question has arisen. On considering this subject, which has undergone much careful scrutiny, I share the opinion expressed by the Board (Proceedings of 5th April 1862, paragraph 30.) that a higher commutation rate than that pro-

posed by Mr. Puckle could not safely be taken. The rate of Rupee 1 per Cullum, mentioned by the President, appears to be the town rate, in Trichinopoly, the chief and indeed the only town of the District. It also seems to be mainly based on the later years of high prices. But the retail rate in a large city, including as it does expenses of carriage and dealers' profits, is very different from that price which the Ryots receive in their villages and out of which the revenue is paid. Small proprietors, scattered over a poor and inland District, have little command of the market. Their produce is often mortgaged in advance, or disposed of to grain dealers under the pressure of requiring money to pay the revenue. A moderate commutation rate is, therefore, essential to the success of a new assessment, and as the accounts show that, for periods* exceeding fifty years, the village prices have averaged only $6\frac{1}{2}$ Annas and $8\frac{1}{2}$ Annas per Harris' Cullum, the rate of 8 Annas now proposed seems to me prudent and equitable. In fixing an assessment, and especially one intended to be permanent, the average price of the grain produce must be taken from a long series of years. The high prices of the years since 1268, would but add slightly to the results of the two long periods above given.

* Falls 1211 to 1702.
Do. 1211 to 1768.

7. I proceed now to offer a few remarks on the objections expressed by the President to the process adopted by Messrs. Newill and Puckle in calculating their proposed rates of assessment. That process appears to me to be too elaborate and not always clear and well arranged; but I see no such defects in it as should lead the Government to set aside the careful labours of two experienced officers. If the new assessment appears to be based on no uniform and well defined principle, it must be remembered that this result is owing to the instructions issued by Government. It was first determined to take a certain portion of the gross produce, but the Home authorities objected that this was unfair to the inferior soils, the cultivation of which is usually most expensive, and preferred that a portion of the net produce should, if possible, be taken. The Court of Directors, however, admitted that this principle was not followed in the revised settlement of the North West Provinces, "that in practice it would be imperfectly attainable, and

Extract Minutes Council 15th February 1859, paragraph 24.
Revenue Survey Volume, page 459.

"that determining assessment is a question of discretion and not of mathematical calculation." The settlement officers were, therefore, freed from adhering closely either to a fixed portion of the gross or net produce, but were instructed to keep both those elements in view, when resolving on such rates of assessment as would suit the circumstances of the District.

8. The success of their proposed assessment must, therefore, be judged, it appears to me, by considering the general impoverished state of the Trichinopoly District, and then seeing what the land revenue will be, under the new assessment in comparison with the old. A further step is to compare the newly proposed rates of assessment (tarams) with those which have been accepted elsewhere or which prevail in other Districts. Tried by these tests it appears to me that we may accept the new assessment with the modifications proposed in my Minute, and instruct Mr. Puckle to proceed in carrying it out.

9. In coming to this conclusion, I am guided partly by the consideration that if some of the calculations on which the proposed assessment is based may appear too favorable to the landholder, others may be adduced as tending the other way. Thus, I learn from the Officiating Director of Revenue Settlement, that the straw is included in the gross produce, instead of having been struck out under a recent Government Order, as supposed by the President. Again, the calculation of the expenses of cultivation assume that the wages of labor may be taken at Rupees 2 per mensem, but this is certainly too low a rate for the present day. Moreover, the expenses of cultivation have been calculated in grain terms, converted into money at 8 Annas per Harris' Cullum; now the present price of grain, whether it prove temporary or otherwise, considerably exceeds that rate, so that the present expenses of cultivation much exceed Mr. Puckle's estimate, and the net profits of the Ryot are proportionably less.

10. But I rest mainly on the broader grounds, that the new assessment, modified as proposed, stands comparison with the rates which have been accepted or which prevail in the adjacent Districts, and that it would be pronounced very heavy in contrast with the revised assessment of

the Bombay Presidency and the North West Provinces. The acknowledged heaviness of the land tax in this Presidency mainly led to the introduction of the Survey with a view to remedial measures, and it would be both inconsistent and impolitic to act with strictness towards the old assessed lands of the Presidency, when the extensive Inam lands would exhibit a marked contrast of treatment, and when Government is announcing its unassessed waste lands for sale in freehold at a trifling upset price: against such rivalry the attempt would be vain to keep up high rates of assessment, and the politic course seems to be to invite a spread of cultivation in the large area of assessed waste by a modified and liberal land tax. According to the Revenue Board's calculation this area includes 13½ million Acres, assessed at 163 lacs of Rupees, and the successful spread of cultivation in South Arcot and other Districts, shows that capital and enterprise can be drawn to these tracts by liberal treatment, to the enrichment both of the country and the Government. If, however, high rates of assessment are continued, we must expect to find preference given to the uncultivated portion of the Inam area, and to the unassessed immemorial waste lands of our Districts, thus depriving ourselves of much of the additional revenue which may otherwise be looked for.

11. Another important consideration is that the welfare of the Province requires an early rectification of its anomalous assessment. During the last four years upwards of 2½ lacs of Rupees have been expended in preparations for this purpose. Mr. Puckle's establishment remains in suspense on the spot awaiting the orders of Government to resume active operations, and the Letter to Secretary to Government, 19th June 1863, paragraph 7. Officiating Director of Revenue Settlement reports, that unless early orders are issued, great difficulty will be experienced in bringing the new settlement into force in the coming revenue year, in other words, much additional expense will be incurred and the much needed reform will be postponed for another twelve months.

12. Feeling a conviction that no further useful intelligence is to be obtained, and that the new assessment (with the modification proposed) will bring in as large a revenue as it is for the interests of the State to levy, I would deprecate the further delay which would be caused by referring back these papers to the Deputy Director, Mr. Puckle. The question seems to me to be eminently one to be decided on broad and general grounds. If the rates of assessment are found to be fair in comparison with those of adjacent Districts, and it is proved that they will produce a suitable amount of revenue, Government may safely adopt them, and leave their distribution to the officers entrusted with carrying out the new settlement. A contrary course would be inconsistent with that policy, under which most valuable lands are now being made over to applicants throughout the Empire, either in freehold or at what is a nominal assessment, for the purpose of stimulating agricultural enterprise and drawing forth speedily the resources of the country.

12th July 1863.

(Signed) E. MALTBY.

MINUTE BY THE HONORABLE MR. PYCROFT.

I concur in the views expressed by the Honorable E. Maltby in the above Minute, and I have nothing to add to them. I entirely agree with him that no further delay should occur, and that the revision of the Trichinopoly assessment submitted by the Board of Revenue, with the modifications suggested in his previous Minute should be introduced at once.

16th July 1863.

(Signed) T. PYCROFT.

VI.

ORDER THEREON, August 1863, No.

1. The above papers relate to the Survey and Assessment of the Trichinopoly District.

		ORIGINAL Talooks.	PARENT Talooks.
		Woodiarpolliem. Arealore. Volcondapooram. Torriore.	Woodiarpolliem. Volcondapooram.
Dist.			
Talooks.		Comad. Veticutt. Laignod. Muziri. Manapara.	Comad. Veticutt.

2. The District comprises a culturable area of 2,798 square miles, divided originally into nine and now into four Talooks, as shown in the margin.

3. The first four original Talooks constitute the "Dry" or Upland division, distinguished by marked peculiarities from the rest of the District. The four next Talooks comprise the Irrigated division and the last Talook Manapara was recently transferred from Madura.

4. The upland Talooks present the general appearance of "an undulating plain of black Cotton soil, intersected with numberless small streams and water-courses, and broken at intervals by masses of rock and occasionally by low barren hills." The assessment has from time immemorial been levied in money; but the Revenue system has always been most anomalous and complicated, the demand varying according to the quality of the land, the description of the crop and the caste and residence of the landholder, and always (until recently) much beyond the means of the people. The consequence was a progressive impoverishment of the landholders, arrested only by the reductions of assessment sanctioned in 1854-55 in anticipation of the regular survey and re-assessment of the District. Partial relief had been afforded in previous years as in Fasli 1228 (A.D. 1818-19), when a reduction of 15 per cent. was granted, leaving the assessment, however, still on an average of 14 per cent. higher than in South Arcot. Some idea of the complicated system in force may be gathered from the fact that there were 899 Poonjah and 331 Nunjah rates in these four Talooks alone. The resident Ryot invariably paid full assessment, while Brahmins and other favored classes paid from half to three-quarters.

5. In Fasli 1264 a general revision was carried out. "Full assessment" was abolished entirely (the resident Ryots being thus placed on an equality with the least favored of the favored classes), and the following rates were substituted. In Woodiarpolliem and Arealore the nine-sixteenths, and in Volcondapooram ten-sixteenths to all who then paid higher rates, the reduction in Woodiarpolliem (where there is no distinction of Nunjah and Poonjah) being restricted to *bond fide* Poonjah. In Torriore (where the assessment is lighter) twelve-sixteenths to those who then paid the full rates. In this Talook as well as in Woodiarpolliem no reduction was made on Nunjah, but in Volcondapooram and Arealore the Nunjah rates were reduced four-sixteenths to all who paid full assessment. In the following year a further remission was granted of four-sixteenths of the full assessment of the garden lands of Torriore and Woodiarpolliem and of six-sixteenths of that of the similar lands of Arealore and Volcondapooram. In Fasli 1266 the Nunjah rates of Arealore and Volcondapooram (excepting the lands irrigated from the Vellar) were reduced two-sixteenths and the highest Poonjah assessment in these two Talooks was also reduced two-sixteenths.

6. The Irrigated Talooks extend for upwards of 50 miles along the river Cavery. The assessment under the Native Government was levied in kind, the Circar share being ordinarily 50 per cent. of the gross produce; but in the case of newly occupied lands 40 per cent. was taken, and in that of lands irrigated by peccottahs from 31 to 35 per cent. The Ryots themselves paid the village fees, amounting to about 25 per cent. of the gross produce, and there was a strict monopoly of the sale of rice, which was taken from the Ryots at prices fixed by the renter and re-sold to them at higher rates. Such abuses of course ceased on the transfer of the country to the British Government, the payments in kind were converted into money assessments (much against the wishes of the landholders) on the basis of an equal division of the crop, commuted at the prices prevailing in the adjoining District. From Fasli 1218 (A.D. 1808-9) prices fell and below the commutation rates, the District suffered from inundations, droughts and murrain, and the people were rapidly becoming impoverished. In Fasli 1229 the commutation rates were

lowered, in Fasli 1232 a permanent reduction of 16 per cent. was made in the assessment. In Fasli 1266 all Nunjah land in the dry villages of Conad assessed at more than 9 Rupees per Cawny, was reduced to that rate, the highest Poonjah was reduced to a maximum of Rupees 2-11-0 per Cawny in Conad, of Rupees 2-6-0 in Musery and nine-sixteenths in Lalgudy; all garden rates above 8 Rupees per Cawny in the two last named Talooks being reduced to that rate.

7. When the reduction of 16 per cent. abovementioned was made, the Collector notified that the assessment would no longer be levied on the different kinds of crop but only on the land. Mr. Puckle, however, states that in Fasli 1234 the former system was reverted to, and "to this day the assessment is levied upon both crop and taram."

8. The remaining Talook of Trichinopoly, viz., Munapara, formed part of the Madura District until 1856. It contains only twenty-three Government villages, the remainder being Zemindary. It was, on its assumption, surveyed, classified and assessed, and the Revenue system is free from the anomalies and evils of the Trichinopoly District.

9. The regular survey of the whole District was commenced in Fasli 1264, and in Fasli 1268 the settlement operations commenced. The survey accounts for two Talooks are still incomplete, but in regard to the rest of the District the settlement now submitted is calculated on the correct survey as is.

10. The detailed settlement operations were conducted by Mr. Puckle, whose first report was submitted to the Director in October 1860. Mr. Newell forwarded this to the Board in the following April with various modifications resulting in an enhancement of the assessment proposed by Mr. Puckle. A discussion ensued between him, the Board and the Collector, the result of which was laid before Government in April 1862, when it appeared that a very great excess in the supposed areas of the Ryots' holdings had been detected by the survey, and as this raised serious apprehensions as to the ability of the Ryots to pay the proposed assessment, the whole question necessarily remained in abeyance until the survey could furnish the correct areas of at least a considerable portion of the District. This is now the case as regards the seven Talooks which form the subject of the present report.

11. The following are the main features of the new settlement in the seven Talooks as yet completed.

12. SURVEY.—The Survey has brought to light an excess of 86,195 Acres, by which extent the reputed areas given in the Revenue accounts are erroneous. In one case, (the wet lands of Munapara Talook), the reputed areas are 3 per cent. greater than the true areas, but in every other case they are less, the variations ranging from 1 to 57 per cent. The net excess in wet land is 23,993 Acres, and in dry 62,202, the average of the whole being 18½ per cent. Thus the people have been holding 5,53,060 Acres, paying only for 4,66,865. The abstract furnished by Mr. Master in paragraph 3 of his Report, dated 31st December last, gives the average survey results in each Talook.

13. CLASSIFICATION OF SOILS.—The classification of the upland Talooks was carried out according to the South Arcot scale modified to suit local peculiarities. Thus the first exceptional series was omitted as there were no rich alluvial or lunka lands in Trichinopoly, the sea sand and chalky series of South Arcot were equally unnecessary, while additional sorts had to be added for inferior soils. The scale finally adopted is given in paragraphs 63 and 64 of Mr. Puckle's first Report.

14. GRAIN VALUES.—Mr. Puckle states that the gross produce was ascertained "by numerous experiments, in the staple products of each variety of soil, and the conclusions arrived at (in the case of paddy)

First Report, paragraphs 66 to 76

were checked by a series of accounts, exhibiting the gross produce of every field in the wet villages of the Lalgudy and Musiri Talooks from Fasli 1244 to Fasli 1250." "These accounts" he adds "are of considerable value as no individual interests were at stake in their preparation, for they were merely forwarded to the Collector to enable him to estimate the total out-turn of

"the harvest, after its yield had been actually measured on the threshing floor of every village."

Board's Proceedings 3rd March 1861, paragraph 8.

The value of these documents is however very seriously affected, as the Board remark, by the difference between the reputed and correct areas of the lands if, as they assume, Mr. Puckle has made no allowance for this. In Lalgudy the reputed areas are 19 per cent. and in Musery 50 per cent. too small, so that if these accounts and the results of the experiments which tally with them, are trustworthy, the yield of land in Musiri taken as the basis of the new settlement is just double what it should be a conclusion at variance with the manifest moderation of the proposed assessments.

15. A deduction of 20 per cent. was made from the gross produce of Poonjah lands to meet vicissitudes of season, but no similar allowance was made for Nunjah on the ground that remission is granted for failure of irrigation. To these arrangements the Board demurred. They regarded 20 per cent. as too low a rate of deduction on Poonjah whether compared with the allowance for the same object in other Districts or regarded with reference to the requirements of Trichinopoly. They considered also that an allowance should be made on Nunjah lands, as remission would, after the revision of the assessment, be allowed only in years of great and extraordinary drought. To these objections Mr. Newell replied that in Trichinopoly the demarcation rules provided for channels, &c., of a certain size being measured in separate lots, so that the surveyed fields included a less extent of unproductive parts, that he arrived at this conclusion on general considerations, and that the classification of the villages provided for vicissitudes of season caused or influenced by the nature of the irrigation. Mr. Newell reduced his rates, as will hereafter be explained, and ultimately Mr. Puckle in his last proposals by an alteration of taram met the Board's wishes, reducing the assessment by about 11 per cent. on dry and 13 per cent. on wet lands.

16. NET PRODUCE.—The ascertainment of the net produce has been a matter of extreme difficulty, but Mr. Puckle considers his tables to be "very tolerably correct and to exhibit a fair calculation of the gross and net produce of each class of soil throughout the District."

17. COMMUTATION PRICES.—The grains on which the assessment is based are "Sumbah Paddy" for wet land and Cholum, Cumboo, Kevaroo or Raggy and Varagu for dry land. As regards Paddy Mr. Puckle gives a table of the average prices of three periods ranging from Fasli 1211 (A.D. 1801-2) to Fasli 1268

First Report, paragraphs 69 to 76.

Mr. Newell's Report, dated 20th April 1861,

paragraph 11.

Board's Proceedings, 5th April 1862, para-

graph 30.

(A.D. 1858-59). The commutation price fixed in 1803 was 10½ Annas per Harris' Cullum; this was afterwards reduced to 8½ Annas which "was still thought to be too high previous to the last few years of scarcity." Mr. Puckle's table gives the average town and country prices, the Ryots' selling prices and the prices at which nine Pagodas purchased their stocks during the periods selected. It is obvious that, if reliable, the Ryots' prices are those which should regulate the commutation, as it is from them that the assessment is paid, while the others include the cost of carriage to market, retail profits, &c., in which the producer does not share. These (Ryots') prices in the period from Fasli 1211 to Fasli 1262, from Fasli 1211 to Fasli 1263, and from Fasli 1263 to Fasli 1268 were respectively Annas 6½, 8½ and 12½ per Harris' Cullum. After much consideration 8 Annas per Cullum has been adopted by the Settlement Department and the Board of Revenue for the commutation of the Government share. For the selected dry grains the prices fixed upon are 12 Annas for Cholum, 10 for Cumboo and Raggy, and 6 for Varagu.

18. GROUPING OF VILLAGES.—The lands having been classified, the villages have been grouped into circles according to the character of their irrigation and their relative position with regard to market towns. The degree in which these advantages exist or are wanting practically affects the classification, the first class of an inferior group being the second or third of a superior one for soils identically the same. The grouping of the Districts occupied much of Mr. Puckle's attention, and the grounds on which he acted are fully detailed in paragraphs 98

to 136 of his first Report. Mr. Newill modified this grouping materially, the result being as shown in the following table:—

	Nunjab.		Poonjab.	
	Mr. Puckle.	Mr. Newill.	Mr. Puckle.	Mr. Newill.
1st Group	27	110	432	583
2nd Do.	245	162	142	222
3rd Do.	117	117	231	.....
4th Do.	177	177	.....	.....
5th Do.	130	130	.....	.....
Villages...	696	696	805	805

Board's Proceedings, 1st November 1861, paragraphs 7, 14, 16.

19. The Board, as already stated, objected to Mr. Newill's grouping, and he accordingly modified it, lowering the rates of each group.

20. The Board for reasons stated gave the preference to Mr. Puckle's grouping of the wet and dry villages and also to his rates for dry lands with Mr. Newill's revised rates for the wet lands, on the distinct understanding that the village cess and road tax are included in the land tax thus assessed. Meanwhile, however, it came to the Board's knowledge that the survey had detected a large excess in the reputed areas of the Revenue accounts, and as the result would be that the new settlement would considerably enhance the assessment, the District being already considered over-assessed, they called for statements of the financial result of Mr. Puckle's and Mr. Newill's rates, and of those rates reduced by 10 and 20 per cent. Mr. Puckle in meeting this requisition recommended another scale which avoided the uneven fractions caused by an uniform reduction of 10 per cent., and was formed by adopting his original scale and reducing each taram by a single rate throughout each group for wet and dry land. The total average reduction by this arrangement amounted to 13 per cent. on dry and 11 per cent. on wet, its advantage being that it retained the rates arrived at after so much consideration and enquiry. Mr. Master in submitting these proposals pointed out that by the new scale Rupees 7 became the maximum rate for the best Cauvery irrigation, while in South Arcot Rupees 8½ was the maximum and similar land was assessed at 7½, and he recommended the adoption of Mr. Newill's modified rates for the first group, the result of his suggestion being an increase of Rupees 3,000 on Mr. Puckle's last settlement. As to the dry assessment Mr. Master recommended Mr. Puckle's first rates "which would give immediate and material relief to the Ryots to the extent of 15 per cent." and had already been approved by the Board.

21. The Board after full consideration and communication with Mr. Master, Mr. Puckle and Mr. McDonell, adopted Mr. Puckle's final proposals with only a trifling addition in one Taram.* In this assessment all three gentlemen have concurred, Mr. Master having withdrawn his objections after discussion with the Board and the other two gentlemen.

22. The following abstracts give the final results of the various schemes suggested, and show the money rates, the area and assessment under each and the total assessment.

* 6th Nunjab raised by 8 Annas, affecting 432 Acres and adding Rupees 216 to the assessment.

FOR IRRIGATED LANDS.

Statement showing the financial results of the new Settlement in seven (old) Taluoks of the Trichinopoly District according to the different proposals submitted to Government.

Money rate	Jamabundy area.	Tree area.	Jamabundy Assessment Fully 1271.	According to Mr. Puckle's original proposals.	According to Mr. Newill's modified proposals.	According to Mr. Puckle's modified proposals.	According to Mr. Newill's modified proposals.	According to Mr. Master's proposals.	Board's final Assessment.
1	2	3	4	5	6	7	8	9	10
Rs.	Acres.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
9	1,279	1,279	10,232	10,232	2,616	2,616	2,616	2,616	2,616
8	4,540	4,540	31,050	31,050	3,173	3,173	3,173	3,173	3,173
7	3,033	3,033	21,231	21,231	10,984	10,984	10,984	10,984	10,984
6	24,185	24,185	1,57,203	1,57,203	16,234	16,234	16,234	16,234	16,234
5	2,887	2,887	17,392	17,392	10,402	10,402	10,402	10,402	10,402
4	21,289	21,289	1,17,083	1,17,083	13,374	13,374	13,374	13,374	13,374
3	10,757	10,757	33,085	33,085	13,671	13,671	13,671	13,671	13,671
2	12,570	12,570	56,365	56,365	9,636	9,636	9,636	9,636	9,636
1	12,367	12,367	49,548	49,548	16,031	16,031	16,031	16,031	16,031
0	5,496	5,496	20,610	20,610	3,832	3,832	3,832	3,832	3,832
0	5,670	5,670	19,576	19,576	7,210	7,210	7,210	7,210	7,210
0	8,946	8,946	12,955	12,955	2,455	2,455	2,455	2,455	2,455
0	12,861	12,861	33,583	33,583	13,006	13,006	13,006	13,006	13,006
0	1,403	1,403	3,838	3,838	1,258	1,258	1,258	1,258	1,258
0	5,260	5,260	13,200	13,200	5,260	5,260	5,260	5,260	5,260
0	257	257	578	578	257	257	257	257	257
0	2,923	2,923	5,816	5,816	2,923	2,923	2,923	2,923	2,923
Total irrigated	1,06,500	1,30,793	6,15,614	6,15,614	1,30,793	1,30,793	1,30,793	1,30,793	1,30,793
					5,38,378	5,38,378	5,97,163	6,41,674	5,38,593

* These figures do not agree with those in Column 19 of the Statement at Page 6 of Mr. Puckle's second Report opposite to "Total," as there his own grouping of villages has been allowed to stand, while here Mr. Newill's modified rates have been applied to his modified groups of villages.

Statement showing the financial results of the new Settlement of dry lands in seven (old) Taluqs of the Trichinopoly District according to the different proposals submitted to Government.

[illegible]

NOTE.—Mr. Master concurred in the settlement shown in column 5.

23. The District (as the Board remark) has suffered, in past years, from excessive over assessment, droughts and inundations, its soil is generally poor, the irrigation of the upland division is indifferent, the means of communication have been much neglected, and a vicious system of Revenue administration prevails. These are all reasons for moderation in fixing the demand of the State, even were it not now the policy of Government to abandon the ruinous system of high assessments. But it must be borne in mind that the great rise in prices and the relief already afforded by reductions of assessment of late years, have materially affected the condition of the people.

24. The Government consider that the Board have not given sufficient weight to these considerations.

25. The remissions of assessments made since 1854 have been mentioned in a previous part of these Proceedings, and it is sufficient here to note that they amounted in Fasl 1271 to Rupees 3,16,000 on a nominal demand of Rupees 17,40,000. Thus in a rough but still an effective way considerable relief has already been afforded and it is not surprising therefore that the revised settlement

does not show such striking results as it would, otherwise, have exhibited. In fact the natural effect of these large remissions has been to render the operations of the Settlement Department, generally the *revision*, rather than the *reduction* of the land tax.

26. The rise in prices of late has been very great, and of course has practically lessened the pressure of assessment, and although there are still some excessive rates of assessment prevailing the Government see no proof of *general* over-assessment.

27. In paragraph 35 of their last Proceedings the Board indeed urge as evidence of such over-assessment the large amount averaging Rupees 2,10,000 of "casual remissions" granted during the last seven years in addition to the remissions already noticed. These casual remissions are however, with one exception, deducted from the "Jumabundy" assessment with which the revised assessment is throughout compared. The former is the *net* assessment after deducting all remissions permanent, temporary and casual. No argument can therefore be founded on the remissions mentioned by the Board.

28. But in addition to this an analysis of the chief items in these "casual" remissions shows that they hardly support the Board's inference. Of one of these, viz., waste remitted, the Collector in Fasil 1267 when it amounted to Rupees 1,80,000, wrote as follows:—

"It is usual for Ryots in the dry villages . . . to leave fallow a portion of their holdings for one or more years and take up fresh land for cultivation; hence in the item of lands waste during the present year the assessment amounts to Rupees 1,80,213, and of land newly taken up the assessment is Rupees 2,22,397 . . . It is not customary in this District to bring to account waste deducted in previous years, nor to insert it in the Puttah."

29. It is clear that this item is in fact the remission on lands left fallow in the routine of agriculture and not from over-assessment.

30. Another item is "Talady" or second crop cultivation dependent on season, irrigation and the nature of the crop raised. Of this the Collector in his report for Fasli 1270 wrote as follows:—

"In this District the practice of assessing on the description of crop grown is in vogue ; there are no lands as in South Arcot registered as second crop, or "doubtful of two crop ;" the actual cultivation only was accordingly regularly entered in the Village Accounts. In the Huzur accounts, however, I found the case quite different ; from Fasli 1265, the tax on second crop cultivation of that season has been taken as the fixed amount, and the Teerwah of all lands cultivated with a second crop in every subsequent Fasli has been added to the amount entered in Fasli 1265, without reference as to whether these lands so cultivated

were any of them the same as those brought to account in the preceding Fasli. The consequence has been that, of course as the Jumabundy is made on the actual cultivation, Teerwah only was demanded for lands so cultivated with a second crop, and the fictitious sum was carried to the head Talady remission; in fact the accounts were "false."

31. It is clear that the inference which the Board draw from these remissions is scarcely tenable, even if they were not omitted from the "Jumabundy" assessment with which all comparisons are made.

32. The revised assessment appears to the Government to have been framed with the utmost regard to moderation.

33. The Government have every reason to believe that the classification of the lands is as accurate as can be expected, for they are aware that this, and indeed every stage of the operations, has been very carefully attended to by Mr. Puckle, who has done his duty with rare zeal and industry. The estimates of produce are agreed to by the Ryots, a significant proof of their being moderate. The commutation price adopted is moderate. An average of the five years, Fasli 1263 to 1268, gives 12 Annas 7 Pice as the Ryots' selling price, and an average of fifty-eight years from Fasli 1211 (A. D. 1801-2) to 1268 (1858-59) gives 8½ Annas per Harris' Cullum. The lengthened period in the latter average, including of course years of depression, renders the rate adopted, viz., 8 Annas, a very safe one, while the shorter average combined with the improbability of prices ever falling again to the low standard of the early years of the first average show that the chances are greatly in favor of the Ryot. It must also be remembered that these prices are obtained from the Ryots themselves (though to a certain degree checked by other returns, &c.,) and are not likely to err on the side of extravagance. The grouping of the villages has also been effected with much care, and in fact throughout the settlement the great aim has been moderation.

34. The Government concur with the Board that an allowance ought to be made in Nunjah lands for vicissitudes of season. It is true, as stated by Mr. Newill, that remission will be allowed for failure of water, but it is not intended hereafter to grant relief for such partial and fluctuating deficiencies as occur in ordinary seasons. Such risks the Ryot must bear as the ordinary contingencies of agriculture. The Government think that 10 per cent. will be a liberal allowance for these risks as well as for the less profitable portions which are to be found in many fields. Mr. Puckle's original Nunjah scale with this reduction will amount to about Rupees 5,69,197 or Rupees 46,422 less than the net Jumabundy assessment of Fasli 1271. Mr. Puckle's last scale amounts to Rupees 5,38,378 and there is some weight in his arguments in its favor; but the Government are not prepared to sacrifice Rupees 30,000 in merely avoiding fractions, these can be commuted in the usual manner to the nearest rate above them. In this respect a discretion will of course be allowed to the settling Officer, but there is no occasion to give up Rupees 30,000 annually as a matter of course. The Government see no reason to believe that the wet lands of Trichinopoly need greater relief than will thus be afforded.

35. As to the "dry" assessment, the Government resolve to accept Mr. Puckle's original proposals. Mr. Master shows that under it, less than 6 per cent. of the unirrigated area is charged at rates above 2 Rupees, the maximum being 3½ Rupees. And as the whole of the rich garden land of the District is thrown into this class, such rates cannot be regarded as too high. Mr. Master says expressly "that in five out of the nine Tarams, the rates recommended are considerably lower than 25 per cent. of the gross produce; in one the rate is equal to that proportion and in three only it is slightly higher. The area coming under these three Tarams is not ordinary land but of superior quality, and moreover does not aggregate more than 4 per cent. of the whole." The total dry assessment would thus be Rupees 4,40,321 or Rupees 58,433 more than the Board's proposal, but still Rupees 80,882 less than the present amount.

	Now	Proposed
Wet	8,15,614	8,6,917
Dry	8,31,203	8,40,321
	11,36,817	10,07,238

36. The total wet and dry assessment would thus be Rupees 1,27,299 less than the present assessment.

The other points of importance needing orders are the following:—

I. THE MODE OF DEALING WITH SECOND CROP CULTIVATION.—All the Nunjah land is rated as single crop and in accordance with the rule followed in other Districts, half the assessment is chargeable when a second crop is raised. It is proposed by the Board and the Settlement Officers to charge a lower consolidated rate, payable whether a supply of water is available or not, on lands which are almost perfectly certain of such irrigation in at least two out of three years. The rate proposed is one-third of the single crop assessment in the wet Talooks and one-fourth in the upland Talooks. Mr. Puckle states that he prepared lists of all fields cultivated with a second crop during three consecutive years, and after striking out, first, those irrigated solely by pecottah labor secondly, those which form but fractional parts of a survey block; and thirdly, those that are so exceptional that the second crop assessment of the village in which they are situated would be less than 10 Rupees per annum, he has entered as "permanent double crop" only such a portion of the remainder as had borne a double crop at least twice during three successive seasons. Besides the area thus entered Mr. Puckle states that there are many fields now irrigated by pecottah labor, which sometimes yield a second crop of paddy, but more frequently one of dry grains or garden produce. These he has excluded from the consolidated cess in consideration of the expense incurred in raising water and the consequent disadvantage that their owners labor under in comparison with the more fortunate Ryots who draw their water supply direct from a tank or river channel. He suggests that, if the charge for second crop water is to be retained in such cases, the best course would be to enlarge the area of permanent double crop land by including in it all land which was thus cultivated in the previous year.

37. The total charge for second crop cultivation in Fasli 1270 was 1,46,692 Rupees, of which, however, Rupees 45,005 was levied on 12,529 Acres of garden land now transferred to Poonjah, leaving a balance of Rupees 1,01,687 as the *boni fi* second crop Nunjah assessment on a nominal area of 26,245 Acres, or nearly 4 Rupees per Acre. The future permanent double crop assessment, including that leviable on Nunjah garden land now included in Nunjah, is given by Mr. Puckle at 33,000, and the occasional second crop assessment is estimated by him at Rupees 17,000 or altogether half a lac; the reduction being Rupees 51,687.

38. This reduction is mainly owing to the future charge not varying with each description of crop, and to the abolition of the present excessive tax on Vanpir or the cultivation of Plantains, Sugar-cane and Betel vines.

39. Mr. Master remarks that unless Fasli Jasty is levied on lands irrigated by pecottahs and those forming parts of survey blocks, the owners of these will be in a better position than their neighbours, as they will get irrigation without payment, while on the other hand he objects to Mr. Puckle's proposal to rate such land as permanent double crop, as manifestly unjust.

40. The Board point out that the area of land liable to temporary Fasli Jasty is only 9,500 Acres, and at the future average rate of 1½ Rupees per Acre could only produce a maximum revenue of Rupees 14,000, and this only on the supposition of the whole being cultivated yearly which practically would never be the case, for not only would the cultivation vary but some of the land could not pay so high a rate. They add that "in consideration of the trifling amount at stake and the great evils inherent in the system of temporary Fasli Jasty" they "would have recommended the entire relinquishment of the charge rather than that recourse should be had to an expedient which they cannot too strongly denounce; but they are unwilling to risk the chance of introducing a cause for contention as to the right to use surplus water when such be present, and they therefore propose as a reasonable compromise that an addition of 8 Annas per Acre be made to the single crop assessment to form a consolidated rate for all land classed by the Deputy Director as 'doubtful of two crops' and that all further charge for occasional second crops shall be absolutely excluded from the revenue system of the District."

Land transferred to Poonjah	Rs. 45,005
Reduction of Fasli Jasty	61,137
	1,09,162

This measure which is approved by Messrs. Master, Puckle and McDonnell will bring in Rupees 4,614. Thus the whole reduction on the existing Fasli Jasty (of Fasli 1271) will be Rupees 1,09,162 as shown in the margin.

41. The principle of a consolidated double crop assessment has certainly much to recommend it, and it is worth the while of Government to give up one-sixth of the full charge to attain it.

But it is not apparent why if one-third is a fair rate in the irrigated Talooks, one-fourth should be proposed in the upland Talooks. The lands are grouped and classified in both on the same principle, and thus difference in soils and character of irrigation is provided for, and the same care is taken to rate as double crop only such lands "as are likely to produce a second crop in ordinary seasons with almost perfect certainty." It is therefore unnecessary liberality to commute at a lower rate in the upland than in the other Talooks.

42. The same arguments that support the consolidation of the second crop charge on permanent double crop land, support the Board's further proposal to compound for the irrigation of those lands which are supplied with less certainty. But the rate proposed, viz., 8 A. in as per Acre is out of the question, and is fixed in disregard of all principles. Doubtful or rather occasional second crop irrigation is not peculiar to Trichinopoly, but the Board do not state whether they are prepared to advocate the universal adoption of the system now proposed for this District, nor what the consequences of such a measure would be. The Board write of Fast Jasty as affording "vast opportunities" for "bribery, corruption, oppression and fraud," and as entailing "excessive labor" for "most un-agree results," but this is an over-drawn picture. The Trichinopoly District has been carefully surveyed, every field has been mapped, and the register shows its area, class and assessment. The "excessive labor" entailed is simply ascertaining what field has received a second supply of water during the season, and the "vast opening" for fraud, &c., means to be some 14,000 Rupees. Even in his ordinary work the Curnum has a much larger opening for fraud, for he can enter fields as given up if he likes to run the risk of detection and punishment. Of "oppression" the Government have no apprehension, it is a simple question of fact whether water was or was not supplied and if any thing is susceptible of easy proof in a village, this must be. The Government do not see why this doubtful irrigation should not be fixed on the same principle as the permanent two crop, i.e., in the ratio of the uncertainty at one-fourth or one-fifth or some other reasonable portion of the first crop rate, and in all cases there should be a minimum charge of not less than (say) 1 Rupee as the very least sum for which Government can be at the cost of supplying water. A reduction should of course be allowed when water has to be raised by peccottahs. No charge is suggested for dry land irrigated occasionally, and the Government presume the temporary Fast Jasty commutation proposed by the Board is not intended to be permanent, i.e., to preclude Government from raising it, if they improve the irrigation and render it sufficiently certain to rate the land as permanent two crop.

II. THE MODE OF DEALING WITH THE FEES OF THE VILLAGE SERVANTS—These amount in the entire District to Rupees 1,05,900. In this sum is included the "Catala Shelavu" amounting to Rupees 60,300, which is an allowance paid by the Ryots to the Curnums as a remuneration for expenses for oil, cadjan, &c., in the preparation of the Settlement accounts, and as batta during their absence from their villages on public business. The levy is made in various ways, and the amount payable is apportioned among the Ryots according to their means. In the upland Talooks and the "dry" villages of Conal, Musery and Langudy the amount is entered in each Puttah and collected with the Government assessment. In all the "wet" villages of the irrigated Talooks and in the dry villages of Volcondapooram it is not entered in the Puttahs but paid in kind to the Curnums by the Ryots themselves. In the Munapara Talook, which was transferred from Madura, the impost does not exist and the village officers are paid in Inam lands. The Catala Shelavu is an extra cess over and above the assessment of the land.

43. Mr. Puckle's original Settlement seems to have been formed wholly independent of these fees. Mr. Newill expressly states that he considerably modified Mr. Puckle's calculations and raised the assessment "to an extent much exceeding the amount of the Catala Shelavu, so that it provides for the disbursement of the charge of remuneration to village officers in this and other forms" and is "inclusive of all such items as these fees." This is remarked by the Board who add that they "are convinced that the present assessment of Trichinopoly is not so low as to justify the addition of 1 per cent. to it, in the way of village and municipal cesses." The

Paragraph 40, Board's Proceedings 5th April 1862.

Settlement finally proposed by the Board is 13 and 11 per cent. lower than the assessment here referred to, but the Board still contemplate the abolition of the Catala Shelavu at least.

44. From Mr. Pelly's report on the Village Establishment of Trichinopoly it would appear that the fees, Revenue and Police, aggregate Rupees 1,18,966, viz., Rupees 41,210 in kind and Rupees 74,725 in money. This amount is Rupees 13,090 in excess of that mentioned by Mr. Puckle. Rupees 74,725 in money. This amount is Rupees 13,090 in excess of that mentioned by Mr. Puckle.

45. The Government so far back as 1857 declared the Catala Shelavu cess to be "most objectionable" and opening "a way for every illegal demand." It is evidently very different in character from the ordinary

G. O. 14th May 1857, No. 467. It is evidently very different in character from the ordinary grain fees paid under various designations in other Districts, and approaches very closely to the abolished "Gramma Khurch" of the Northern Circars. As the Trichinopoly assessment has now been properly revised this Catala cess will of course cease, but the Government do not see cause for relieving the people of all the other fees also. These fees, it must be remembered, are paid in addition to the present assessment, and the reduction of the latter as now proposed, will improve the Ryots' ability to pay them hereafter; they are customary all over the country; and without them the Village Establishments cannot be rendered efficient. The Government therefore, in giving up the Catala Shelavu (Rupees 60,300), must reserve the other fees which amount to about 5 per cent. on the assessment. The Board will take care that this is duly notified to the Ryots and as soon as a law is enacted for this purpose, the fees reserved will be formally commuted. Meanwhile, an addition of 5 per cent. might be made in the Puttahs in lieu of them. This should be simultaneous with the abandonment of the Catala Shelavu in order that the people may see that they are not newly taxed, but merely required in a different form to pay Rupees 58,000 where they used to pay Rupees 1,18,000.

III. THE PILLEVARY OR GRAZING TAX PERTINENT TO THE "DRY" TALOOKS.—This will of course cease under the new assessment, as each Ryot will have to pay the full assessment on lands occupied by him. The relief, if such it can be termed, will be Rupees 7,000. Where there is a large extent of waste, the area beyond the reasonable requirements of the ryots for grazing purposes should be annually rented out as pasturage.

IV. "FOREST PENJAN." This will also cease, as full assessment will be levied on all lands.

V. The mode of dealing with the Patchanallay and Callanallay hills. Messrs. Puckle and Newill proposed to rent out the hamlets; but the Board object to this and suggest that the Collector should have the lands measured and assess them, "adopting a few simple, well defined and light rates." This is clearly the preferable course, and the Board will call upon the Collector to follow it and propose what, after enquiry, he considers suitable rates, or the duty may, at the Board's option, devolve on Mr. Puckle. A seigniorage on wood cut in the forest for sale should certainly be levied by the Collector, but the rent of petty products as honey, &c., should be abandoned. The Conservator of Forests will report whether any portion of the forest should be reserved and worked by his Department.

VI. The proposed settlement includes a road fund of 2 per cent., which will be expended under the established rules. The attention of the Department Public Works will be called to the general want of minor roads, with a view to some aid from Imperial Funds being granted at the outset, as the road cess only Rupees 19,700 will not suffice to make good the neglect of past years.

46. To make up the loss of revenue involved by the present scheme, there are in the seven Talooks referred to 3,09,207 Acres assessed at Rupees 2,18,632, besides unsurveyed jungle and Porumbuke. It may fairly be expected that in the course of a few years, the revenue now given up will be fully regained by increased cultivation. In the two remaining Talooks Mr. Puckle estimates the reduction at 60,000 Rupees according to his final rates on a present assessment of Rupees 3,02,438. The Board do not consider a separate report on these Talooks necessary; but would merely require a final report when the new settlement is introduced throughout the District. The Government agree that Mr. Puckle may safely be left to carry out in these Talooks the same rates as they have fixed for the rest of the District.

REVENUE DEPARTMENT.

No. OF 1863.

TO THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA.

RIGHT HONORABLE SIR,

1. We have the honor to forward herewith the papers marginally noted on the Survey and revised Settlement of the greater portion of the Trichinopoly District.

2. You will observe that the Survey has brought to light an excess of 66,195 Acres (or an average 13½ per cent.) above the reputed area of the District. In one case (the wet lands of Manapara) the reputed areas are 3 per cent. larger than the true areas, but in every other Talook they are less, the excess ranging from 1 to 57 per cent. The great delay in the Settlement has been mainly owing to this circumstance, the new rates when applied to the correct areas caused a considerable enhancement of the gross assessment, and as the District was believed to have greatly suffered from over-assessment it was *prima facie* to be apprehended that this further augmentation of the land tax would be beyond the means of the people.

3. Referring you to our Proceedings of this date for all details of the Settlement, we will here briefly state the chief results.

4. The local operations were conducted by Mr. R. K. Puckle, whose first proposals resulted in a Settlement of Rupees 11,10,730.

5. The Director of Revenue Settlement, Mr. Newill, raised the sum to Rupees 11,37,357, but in consequence of the Board's remarks, finally proposed Rupees 10,91,196.

6. On the Board's suggestion this Settlement was again revised and reduced by Mr. Puckle to Rupees 9,70,180.

7. Mr. Master, the Acting Director, proposed Rupees 10,24,909.

8. The Settlement finally recommended by the Board was Rupees 9,58,145, and that adopted by us is Rupees 11,20,488, the net Jumabundy of Fasli 1271 on the same area having been Rupees 13,65,074.

9. The reduction which the Board proposed amounted to no less a sum than Rupees 4,06,929, besides relieving the people of fees to village servants amounting to about Rupees 56,000, and entailing an annual expenditure of nearly 20,000 on minor roads out of the assessment.

10. A very careful consideration of the subject has satisfied us that the District does not need the relief proposed by the Board.

11. The large reductions of assessment made since 1854 do not appear to us to have been sufficiently considered by the Board. These have practically reduced the assessment materially, as the increase of cultivation proves, and although some excessive rates still exist, we do not consider that the assessments generally can be considered immoderate. A further remission of 2½ lacs or nearly 20 per cent. coupled with the reduction of these excessive rates, will we are satisfied, afford quite sufficient relief.

12. Mr. Puckle's original assessment was framed with great care and an undoubted aim at moderation, and his data are accepted by the Board.

13. As regards his "Nunjah" assessment we concurred with the Board that an allowance should be made for such partial insufficiency of water, as may occasionally occur without entitling the Ryot to remission, and we fixed this allowance at 10 per cent. Our Nunjah assessment is thus Rupees 5,69,000 or about 62,000 Rupees less than Mr. Puckle's first proposal, and about 28,000 Rupees less than Mr. Newill's revised assessment. It is Rupees 46,000 less than the Jumabundy of Fasli 1271. In the "Dry" assessment we have adhered to Mr. Puckle's original proposal of which the Board approved in their Proceedings dated 3rd March 1863, No. 1,270.

14. We consider the allowance of 20 per cent. made in Punjab quite sufficient for risks from vicissitudes of season, &c., and the total is Rupees 80,000 less than the Jumabundy of

47. The following abstract shows the assessment now fixed by Government in comparison with the net Jumabundy settlement of Fasli 1271, and the proposals of the Board and Messrs. Puckle, Newill and Master. In the last column the highest sums named by Mr. Puckle have been entered for second crop and Fasli Jasty as the returns under these heads, consequent on the instructions now conveyed cannot be calculated at present. The Board's proposal would involve a reduction of Rupees 4,06,000, besides throwing on Government the entire charge of the village officers and the road cess, that is the Government would in lieu of Rupees 13,65,000 receive 9,58,000, out of which moreover they would have to pay about 56,000 Rupees for village fees and 20,000 for District roads, so that the actual receipts would be but Rupees 8,82,000 in lieu of Rupees 13,65,000. The relief under these orders will (including Road Fund) be about 2,65,900 Rupees or nearly 20 per cent. on the Jumabundy of Fasli 1271.

	As per Jumabundy of Fasli 1271 after deducting all remissions.	Mr. Puckle's first scheme.	Mr. Newill's first scheme.	Mr. Newill's second scheme.	Mr. Puckle's second scheme.	Mr. Master.	Board's final scheme.	Sanctioned in these Orders.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Wet single crop.	6,15,614	6,32,430	6,43,351	6,97,163	5,38,378	5,41,674	5,38,353	5,69,197
Dry Garden ...	5,21,302	4,40,321	4,59,491	4,59,491	3,81,888	4,40,321	3,81,888	4,10,321
Second crop ...	1,10,687	37,970	31,542	31,512	32,914	32,914	32,914	37,970
Fasli Jasty ...	770	...	...	...	17,000	10,000	4,750	17,000
Peerwah Jasty ...	7,000	...	...	...	...	...	...	...
Pilluvary ...	62,800	...	...	...	...	...	...	...
Catala Shclavu ...	56,000	...	...	...	...	...	...	...
Other fees ...	...	...	...	...	...	...	...	...
Total ...	13,65,074	11,10,730	11,37,357	10,91,196	9,70,180	10,24,909	9,58,145	11,20,188
Relief ...	...	2,54,344	2,27,687	2,73,878	3,91,801	3,40,165	4,06,929	2,44,586

48. In passing these orders the Government have been greatly influenced by important practical considerations, which render further delay extremely inexpedient. The survey and settlement operations have extended over a period of eight years, having commenced in Fasli 1264, and have cost about 4 lacs. Mr. Puckle is in the District with a staff of trained subordinates. His services will be required elsewhere before long, and his Establishment if broken up could not for a long time be brought into an efficient state. The Revenue system of the District is of the most barbarous character. There are 3,741 rates of assessment varying, as already remarked, with the crop grown and the caste and residence of the Ryot, and affording ample scope for fraud and partiality on the part of the village officers. The people have been repeatedly assured that the revised assessment would be speedily introduced and have largely increased their cultivation in this expectation.

49. Under such circumstances further delay is highly undesirable and the Government have therefore adopted the present settlement, although in some respects Mr. Puckle's calculations and processes are undoubtedly open to valid objection. On the whole the Government believe that the relative valuation of the lands has been fairly arrived at and, looking at the rates prevailing elsewhere, that the assessment is moderate and equal while the necessity of introducing a proper system of Revenue administration is urgent. They prefer therefore reserving for application in other Districts the improvements which an analysis of the present settlement operations suggests to delaying the attainment of these practical advantages in Trichinopoly.

50. The Board will lose no time in revising the District Mukumamah so as to suit the nature circumstances of the District.

Fasli 1271. We see no necessity for the large remission Rupees 40,000 out of Rupees 5,50,000, which the Board propose.

15. We consider the assessments we have fixed moderate and suitable. The impoverished state of the District in fact no longer exists, the remissions made since 1854 and the large and steady rise in prices have already to a great extent relieved the people, and what remains to be done is not so much a general reduction of assessment as a revision of the rates and the introduction of a proper revenue system.

16. Mr. Puckle's relative classification of the land is, we believe, accurate, his produce estimates are admitted by the Ryots, the commutation price is moderate, and we know that he has devoted much time to the collection of data and the consideration of the subject in free communication with the people. We have not, therefore, thought fit to disturb (except as stated above in regard to Nunjah land) a settlement framed with such care, on principles of such moderation.

17. We shall watch the progress of the District under the new settlement with care, though without anxiety.

18. As regards second crop irrigation you will observe that we have sanctioned the commutation of the additional charge wherever the Ryots are desirous of it. Ordinarily the second crop pays half the assessment, we are willing to compound permanently for one-third. The Board proposed that in the upland Talooks the commutation rate should be only one-fourth; but as the lands are classed throughout the District into permanent two-crop land on exactly the same principle, and as the risk to the Ryot is no greater in one case than in the other, we have adhered to the same rate in both divisions.

19. For land producing two crops occasionally the Board proposed an uniform charge of 8 Annas per Acre. We have, however, demurred to this arrangement, and desired that the commutation should be fixed on the same principle as when the irrigation is more certain though at a lower rate.

20. The only other point to which we need here allude is that of village fees. The Board proposed to abandon them entirely. We have given up one objectionable item, the Cutate Shelavu before condemned by us, but have retained the ordinary village fees which prevail in every District, and which we shall commute into a money cess hereafter.

21. A road cess at the rate of 2 per cent. is included in the assessment, and will be spent on minor cross roads in which the District is deficient.

22. The Patchamillay hills from their position and extremely feverish character will be treated exceptionally. We have adopted the Board's suggestion that the culturable land shall be measured, and a few simple light rates of assessment imposed. Any forest worth conserving will be retained and placed under the Conservancy Department.

23. In conclusion we beg to draw your attention to the Minute recorded by our President. Our reasons for preferring immediate action are given in paragraphs 49, 50 of our Proceedings and more at large in the Honorable Mr. Maltby's Minute of the 12th instant and will, we trust, meet your approval. We concur with His Excellency that the processes adopted in the settlement are unsatisfactory in several respects, and the arguments used by His Excellency have also influenced us in declining to grant the extensive relief proposed by the Board.

24. But on the other hand, we believe the assessment we have adopted to be on the whole practically fair and equal; and judging by general experience in this and other Districts we apprehend that it is as high as can be imposed with safety. A further revision would add materially to the heavy cost both of time and money already incurred, and we have no hope of its leading to any better practical results.

We have the honor to be,
Right Honorable Sir,
Your most obedient humble servants,

FORT SAINT GEORGE,
1863.

VIII. MINUTE BY THE HONORABLE THE PRESIDENT.

TRICHINOPOLY ASSESSMENT.

1. It appears to me that Mr. Maltby has altogether misapprehended the nature of my objections to the proposed Trichinopoly Assessment. I do not object to it merely on the ground that the commutation price is too low, neither have I any desire to raise the assessment if upon due investigation it is found to be fair and reasonable, both as regards the interests of the Government and the Ryot; but I object to it on the ground that the Revenue Survey Officers and the Revenue Board, by whom their Report was revised, have altogether lost sight of the object for which the Survey was constituted, and have neglected altogether to determine the proportion of the Government share of the net produce to which this commutation rate is to be applied.

2. Nothing can be simpler and plainer than the directions of the Government as modified by the Secretary of State, yet these have been altogether ignored both by the Revenue Survey and the Revenue Board, and an assessment submitted based upon arbitrary assumptions both as to proportions and prices. I have no wish to maintain for a day longer than necessary the existing state of things in Trichinopoly, which is, I have no doubt, absurd and incongruous enough. Mr. Maltby calls it barbarous; but it appears to me that facts do not bear him out in his assumption as to the pressure of the existing assessment upon the Ryots, so that such a term is hardly applicable. It would, however, be most unwise on the part of the Government to take action upon a Report which Mr. Maltby himself declares to be perplexing and unsatisfactory, when, as he also admits, all the data required for a report in accordance with the rules sanctioned by the Secretary of State are available.

3. It was for the purpose of obtaining such a Report that I recommended that the papers should be referred back to Mr. Puckle, and I cannot imagine that with proper instruction as to what was required, such a course would be productive of much delay. A sensible man with a clear head might go through the whole in a week; he must however, in order to enable him to perform the work properly, free himself from certain conventional and traditional ideas as to the proportion of the crop due to Government, &c., and must be content to base his calculations on facts, not on fancies. Mr. Puckle having in his possession a mass of facts bearing upon such local questions, would probably be the man best suited to carry out this revision of his own Report, and it would be fairer to him to allow him to do so; but I have no particular wish to employ him. If the opinion of an individual is not thought of sufficient value; a Board might be appointed; but I confess I should prefer to employ an individual to collect the facts and to lay them simply before the Government. It will then be for the Government to decide what proportion of the net crop should be considered the property of Government, and upon what principle this proportion should be commuted into money.

4. I submit these remarks for the consideration of the Members of Council; but it must be understood that I distinctly refuse my assent to the adoption of the Trichinopoly Assessment in the form now submitted; and should the Members of Council refuse to allow of a revision which will bring the Report into harmony with the instructions which ought to have been the guide of the Revenue Survey Officers, the whole question must be referred to the Secretary of State.

(Signed) W. T. DENISON.

IX. MINUTE BY THE HONORABLE MR. MALTBY.

1. The Revenue Secretary has forwarded to me a Minute by the President on the orders passed by Government regarding the revision of the assessment of the Trichinopoly District. In this Minute the President, who is absent from his Council on a tour, objects to the order being carried out, and declares that the whole question must be referred to the Secretary of State.

2. When passing their orders the Government prepared a Despatch forwarding their Proceedings and all the papers to the Secretary of State, and that authority will thus be made acquainted with the whole question. But the important point remains whether the President can meanwhile stop the action of the Government, when he is absent from his Council, and when a

majority of its Members differ from his views. The President can only, it appears to me, take such a step by acting formally under Section XLVII, 33, Geo. III, Cap. 52, should he consider that the authority thereby vested in the head of the Government is applicable on the present occasion, and that the urgency of the case calls upon him to assume the responsibility of exercising that authority. Otherwise the order of Government must, in my opinion, be carried out, since the injury which would arise to the public interests from further delay was a main reason why the Government took the subject into early consideration.

3. The question came before Government in the following manner. The Officiating Director of Revenue Settlement submitted a final plan for revising the assessment of the Trichinopoly District, which was reviewed by the Revenue Board and forwarded on to Government for orders with their Proceedings of the 3rd March last. These papers were sent in circulation with a Memorandum by the Revenue Secretary for the remarks of the Members of Government, and they were returned by the President with a Minute on Saturday, the 20th June. On Tuesday the 23rd June, the President left on a tour, before the subject could be considered in Council, and it therefore devolved on the other Members of Government to dispose of it, as the matter was pressing and delay would postpone the introduction of a revised assessment for another year.

4. Although the President was absent from Council careful attention was given to the views expressed in his Minute, and as observed in the Despatch to the Secretary of State the President's arguments had an influence in leading the Government to decline "to grant the extensive reduction of the old assessment proposed by the Revenue Board." On reviewing all the papers the Government came to the conclusion that ample materials existed for immediate action, and that any further delay in this long pending matter was highly inadvisable, especially when the Deputy Director, Mr. Puckle, was on the spot with his Establishment and awaiting instructions. The Government therefore passed orders, modifying the scheme proposed by the Revenue Board, and authorizing Mr. Puckle to proceed at once with the introduction of a revised assessment so that another revenue year might not be lost.

5. To this order the President now objects, but as an individual Member of the Government I cannot consent that the public interests should suffer by further delay in this matter, which has already occupied nearly eight years and led to a heavy expenditure.

6. In his last Minute the President remarks that I altogether misapprehended the nature of his objections to the proposed assessment. On this point I can only observe that any such misapprehension was entirely unintentional. I went over His Excellency's Minute of 20th June very carefully with my colleague Mr. Pycroft, and selected for remark the two objections which seemed to me to bear with most weight against the proposed assessment, viz., the lowness of the commutation rate and the failure to base the new assessment on a definite portion of the net produce.

7. If the commutation price ought to be fixed at 1 Rupee per Cullum instead of 8 Annas, the result would be to double the assessment, and all other objections to the scheme were insignificant in comparison with this. I therefore argued briefly in favor of the lower rate, but strong additional reasons might be given to prove that a Ryot does not gain by a rise of price so much as is generally supposed. The last census in 1862-63 shows that three-fourths of our population are agricultural, and it is well known that the wages of agricultural labor are still almost invariably paid in grain. Thus the largest portion of the community are consumers as well as producers, and high prices do not of course swell the Ryot's gains with regard to that large portion of the produce which is consumed by them and their laborers, while at the same time they increase the cost of cultivation and the Ryot's general expenses. I have already observed that the Ryot is not a capitalist. He cannot watch the market, hold when it is low and sell when it is high. His assessment must be paid month by month as it falls due, and his produce is often mortgaged to the village money-lender. Only two per cent. of the Ryots (Puttuhdars) pay £10 and upwards per annum, while 65 per cent. pay £1 and under. With this proof of the smallness of the capital in the country it is evident that high prices can have but comparatively little effect on the great body of our Ryots, and that a money assessment which is not based on a moderate commutation price must be liable to prove unsuccessful and injurious in its effects.

These considerations led me to think it desirable to accept the commutation rate which was fixed on by the Settlement Officers after long inquiry and acquiesced in by the Board of Revenue.

8. The next point is the President's objection that the orders of the Secretary of State have been overlooked in no fixed portion of the net produce being taken as the basis of the proposed assessment. On this point it appears to me that no such precise orders have been issued as the President supposes. This Government first directed that the new Settlement should be based on the gross produce, but no fixed portion of it was to be universally taken. 30 per cent. was fixed on as the maximum of the Government demand, but various discretionary deductions were allowed to be made, and it was expected that the average share taken by Government would be about 25 per cent. In commenting on these instructions the Court of Directors pointed out that the net produce was a safer basis, but no precise portion of it was named, and the Court admitted that "no attempt to estimate the net produce has been made in the revised Settlements of Bombay or of the North West Provinces," and that much accuracy in ascertaining or even estimating the net produce was not to be expected.

9. On considering these instructions the Government came to the opinion of the Revenue Board that it would be impossible to ascertain the net produce of each field, and therefore expressed their wish that the Director of Settlement should not consider himself hampered by the necessity of endeavouring to ascertain what may be the net produce of the land. In commenting on these instructions the Secretary of State admitted that it was "quite impossible to ascertain with any approach to minute accuracy either the gross or the net produce of each field;" but added that, "if either or both of these objects could be accomplished the right course would be to take a fixed proportion of the net and not of the gross produce." But as the expenses of cultivation vary greatly on areas of land of different qualities, yielding "the same quantities of gross produce, and the net produce will of course vary inversely in the same degree," the Secretary of State relieved the Director of Settlement from endeavouring "to ascertain with precision the actual net produce of each field," and gave a general instruction that in determining the rates of assessment, the principle which was laid down should be carefully borne in mind.

10. The attempt to ascertain the net produce of each field being thus abandoned as impracticable, it follows that the revised field assessment which is now to be introduced, cannot be fixed on any precise proportion of the net produce or rent, and "the principle" to which the Secretary of State desired our adherence seems to me clearly that general one laid down in the following words:—"The main point to be regarded is that the assessment should be fixed at a rate sufficiently moderate to allow for errors of judgment on the part of the settling Officer. If this be attended to, the effects of any irregularities which may occur will only be to render the lower assessed fields more valuable than those on which a higher assessment is imposed; but in all cases the share of the net produce left to the cultivator, after defraying the assessment and the expenses of cultivation, will still be sufficient to render his land a desirable property."

11. Now the papers under consideration enable Government to take care that this principle is practically attended to. The Deputy Director, Mr. Puckle, gives in his Report the gross produce of the land in Cullums; its value at 8 Annas per Cullum; the estimated cultivation expenses; the supposed net produce or rent, and he then shows what the assessment would be at 30 per cent. of the gross produce and the rates which he himself proposes. The

• Dated 1st October 1860, paragraph 86.

† For practical purposes it seems admitted that this may be considered to represent two-thirds of the net produce. See Revenue Despatch, No. 17 of 1850, paragraph 19.

Director of Settlements, Mr. Newill, in his Report of 20th April 1861, paragraph 14, writes as follows:—

"A statement is given in the Appendix showing the proportions of gross and net produce calculated for the assessment and the money rates per acre deduced from the same. After what I have said on previous occasions it is, perhaps, hardly necessary for me to add, that these calculations cannot be made with any mathematical degree of accuracy, and that the approximate figures given are illustrative of the general conclusions. The assessment is based generally on a proportion of about one-half of the net produce."

12. Government had, therefore, at its command the means of judging whether the revised assessment sanctioned by it fulfilled the principle laid down by the Secretary of State in leaving a portion of the net produce to the Ryot, and thus rendering his land "a desirable property." What this portion ought to be has not been fixed, nor could it be so usefully, since it has been pronounced that a question like the present "is in no respect one of averages," and yet averages would have to be used in calculating the net produce, it being admitted that the difference in the expenses of cultivation and other difficulties render it impossible to ascertain the exact net produce of each separate field on which an assessment has to be laid. The local Officers were consequently to show approximately what the gross and net produce might be calculated at, in order that the Government might have the means of judging what modifications or alterations were necessary in the rates of assessment proposed by them especially with reference to the principle laid down by the Secretary of State.

13. To refer the papers to Mr. Puckle or any other Officers for an expression of opinion as to what portion of the supposed net produce may be taken for the basis of the assessment would therefore entail further delay without, in my opinion, leading to any advantage, and I must earnestly deprecate the further postponement of this question. The Survey has already occupied nearly eight years; all the information attainable is now before the Government, and a postponement would shake the confidence of the people and damp that agricultural enterprise which the expectation of a revised assessment has already brought into activity. The assessment sanctioned by the Government exceeds that recommended by the Revenue Board, and I do not observe that the President objects to it as being too light and thus injuring the resources of the State.

14. In his last Minute the President misunderstands the sense in which I termed the existing assessment of the Trichinopoly District "barbarous." I meant to designate by this word not its oppressive weight, but the barbarism of its construction. Instead of being fixed on the land, it is fixed on the produce, and varies with the description of the crop sown and the caste of the cultivator. There are thus at present 3,741 different rates of assessment, and it is unnecessary to point out how thrifty industry must be discouraged and an opening given for frauds on the part of the lower native servants of the Revenue Department under such a system. At the same time my former service in the District as Collector enables me to say that the assessment is unduly high in many parts of the District, especially in the dry Taluks.

15. The length to which these proceedings have gone, leads me to abstain from discussing the minor objections made by the President to Mr. Puckle's calculations. A simpler system may doubtless be followed in future operations, but I see no such defects as render it necessary to postpone the settlement of this long pending question. Unless opportunities have occurred for practically ascertaining the yield of the land for a series of years, it is necessary, especially with unirrigated land, to make an allowance for vicissitudes of season. This course has been usual, and the instructions of Government on this occasion expressly authorized the Settlement Officers to make discretionary deductions when calculating the produce. The general result arrived at is the main test by which to judge whether due discretion has been used, and Mr. Puckle's rates seem to me to stand this ordeal and bear comparison with those which have been approved and adopted elsewhere. In paragraph 9 of my Minute of

the 12th instant, I showed that if some parts of Mr. Puckle's calculations were regarded as too favorable to the Ryot, other parts tended the other way. I would further call attention to the observation of the Revenue Board in paragraph 8 of their Proceedings of 3rd March last, that Mr. Puckle's produce Statements give an exaggerated idea of the fertility of the land, "because they were taken from the village accounts in which the areas were much under-rated, the increase found by Survey averaging 16½ per cent. in the occupied area." All these circumstances prevent my feeling doubt regarding the safe and beneficial result of the revised assessment sanctioned by the Government in their late order. I will only add that, as the Fauti or Revenue year has already commenced, every week's delay in issuing final orders is of serious consequence.

31st July 1863.

(Signed) E. MALTBY.

X.

MINUTE BY HIS EXCELLENCY THE GOVERNOR.

TRICHINOPOLY ASSESSMENT.

1. Mr. Maltby has in his last Minute, dated 31st July 1863, passed in review a portion only of the Proceedings connected with the Trichinopoly Assessment, and as it appears that his views are altogether opposed to mine, not only as to the policy of the proposed measures, but also as to the meaning of the instructions issued by the Government and commented on and modified by the Secretary of State, I propose to review in this Minute, as briefly as possible, the Proceedings of the Government with reference to this assessment; to explain clearly my views with relation to the mode in which the operations of the Survey should have been conducted, and to contrast them with those of Mr. Maltby, and, finally, to explain the grounds upon which I feel thoroughly justified in acting in accordance with the powers given to me by the Acts of Parliament 33, Geo. III, Cap. 52, and 39 and 40, Geo. III, Cap. 79.

2. In the autumn of 1862 the report of Mr. Puckle upon the Survey and Assessment of Trichinopoly was first brought before me. I considered it, as stated in my Minute of June 1863, specially with reference to the cost which the Government was incurring, which outlay was brought under my notice at the time by a proposal to increase the charge from £780,000 upwards of a million; and I commented so strongly upon the unsatisfactory and costly character of the work, that the Members of Council adopted my views, and decided to re-organize the Department upon a footing altogether different from that upon which it has hitherto been conducted.

3. Accordingly the Director, Mr. Newill, has been removed and appointed to a Collectorate, and a general re-organization of the Department has only been postponed until the Government could deal with the Trichinopoly Assessment, which was the only part of the work in such a state of forwardness as to approximate to completion.

4. Late in May or early in June the papers connected with the Trichinopoly Assessment were again brought under my notice, accompanied by a long Memorandum, or Draft Order, from the Revenue Secretary, and by Minutes from Messrs. Maltby and Pycroft, the former of which characterized the question submitted as "perplexing and not altogether satisfactory." Under these circumstances, and having a general recollection of the effect produced upon my mind by the perusal of the papers in 1862, I went very carefully into the whole subject from the very commencement, and I found ample reason, as shown in my Minute of June 1863, for the dissatisfaction I therein expressed, not only with the mode in which the officers of the Revenue Survey had done their work, but also with the conduct of the Revenue Board, in bringing the subject before the Government in such a very loose and unsatisfactory state. I pointed out several errors in the computations of Mr. Puckle, in some of which I was supported by the 2nd Member of the Revenue Board, who protested against the report sent in by the two other Members, and I showed that in submitting such a report and assessment, the Revenue Survey Department and the Revenue Board had altogether ignored the instructions under which they were supposed to act. On these grounds I proposed that the reports should be revised and made to accord with these instructions.

5. This Minute was sent in on Saturday June 20th, and on Tuesday June 23rd I left Madras for the purpose of visiting some establishments belonging to the Government in Mysore, and also the Districts of Bellary and Kurnool. The latter I was most especially anxious to visit, as there were several questions connected with the works of the Irrigation Company which I was desirous to discuss with the Engineer on the spot. In drawing up the Minute notifying my intended departure, I tried to meet and obviate certain difficulties which had arisen in former years, out of what I could not but conceive to be a misinterpretation of certain instructions issued by the Court of Directors. I refer to the assumption, by the Members of Council left at Madras, of the full powers of Government, by which in former years these Members had altogether ignored the existence of the Governor, and had taken upon themselves to abrogate instructions issued with the full consent of the whole of the Members of the Government. I therefore directed that all drafts of despatches upon other than routine matters should be forwarded for my approval, and that the Proceedings of the Government should also be submitted to me previous to their being acted on.

6. In consequence of these instructions I received, a short time ago, a copy of the Proceedings of Government upon the question of the Trichinopoly Assessment, in which Mr. Maltby and Mr. Pycroft, the two Members present at Madras, without any reference to my objections to the whole measure, or to my proposal to refer the matter back to the Deputy Director of the Revenue Settlement, in order that it might be submitted in proper form, had passed an order that it should be carried into effect, with one or two slight alterations which in no way affected the principle upon which my objections were based. The only reason given for this uncalled for haste being the inconvenience of further delay.

7. In my Minute objecting to these proceedings I pointed out that as the Government was in possession of all the data required, the delay could be but trifling; at the same time, however, I stated that I should refuse my assent to the adoption of the assessment in its present form.

8. This Minute has produced one from Mr. Maltby, in which, alluding I suppose to my refusal to assent to the adoption of the assessment, he questions my power to do so unless I happen to be personally present at the Council, and then proceeds to explain and vindicate the course pursued by himself and his colleague. I will allude hereafter to the question of the power of the Governor to act in opposition to the opinion of the majority of the Members of his Council, and will now deal with the arguments brought forward by Mr. Maltby in support, be it understood, not of any principle by which the Deputy Director, Mr. Puckle, may be supposed to have been guided in establishing certain rates of commutation, but in support of the particular rate assumed, viz., 8 Annas per Cullum, or less than half the average price of the last ten years, and again with those by which it is attempted to explain away the very plain and simple directions of the Secretary of State.

9. The questions submitted by me, in my Minute of 20th June, was simply this, whether it was fair and reasonable, in commuting a grain rent for a money payment, to ignore altogether the market price of the grain. I showed that this market price, on an average of ten years, was 16 Annas and 8 Pice per Cullum, that Mr. Puckle in his grouping of the villages had made allowance for the distance from market and for other local disadvantages, and that he had in addition to this made a special deduction of upwards of 8 per cent. to cover this same cost of conveyance to market, while instead of taking either the actual market price or a mean of the prices of the whole of the years from 1801 to the present day, he had assumed a commutation rate inferior to the mean of the first fifty years of the century, throwing, thereby, out of consideration altogether the steady rise of price which has taken place since 1852, and ignoring therefore altogether the present condition of the Ryot. Mr. Maltby in reply remarks as follows:—

"I therefore argued briefly in favor of the lower rate, but strong additional reasons might be given to prove that a Ryot does not gain by a rise in price so much as is generally supposed. The last census of 1862-63 shows that three-fourths of our population are agricultural, and it is well known that the wages of agricultural labor are still almost invariably

"paid in grain. Thus the largest portion of the community are consumers as well as producers, and high prices do not of course swell the Ryot's gains with regard to that large portion of the produce which is consumed by them and their labourers, while at the same time they increase the cost of cultivation and the Ryot's general expenses." "I have already observed that the Ryot is not a capitalist. He cannot watch the market, hold when it is low, and sell when it is high. His assessment must be paid month by month as it falls due, and his produce is often mortgaged to the village money-lender. Only two per cent. of the Ryots pay £10 and upwards per annum, while 65 per cent. pay £1 and under. With this proof of the smallness of the capital of the country it is evident that high prices can have but comparatively little effect on the great body of the Ryots, and that a money assessment which is not based upon a moderate commutation price must be liable to prove unsuccessful and injurious in its effects."

10. I have quoted this passage in extenso, as it affords evidence of the sort of confusion of ideas which has apparently prevailed, with regard to the proper mode of conducting the Revenue Survey. Mr. Maltby argues upon the principle that two negatives make an affirmative, that a false proportion of the crop and a false commutation price make a true assessment, whereas the object of the Government was to determine what proportion of his net crop the Ryot ought to hand over to the Government, and then at what price (having of course some direct relation to the existing market price) the Government should commute this grain rent into money. As to the effect of high prices on the Ryot I cannot of course say "what" but a little simple arithmetic will show that "it is generally supposed to be the gain of the Ryot," but a little simple arithmetic will show that his profits are in direct proportion to the price he gets for his produce. His field yields a certain number of measures of grain (on an average of years), of these measures the Ryot consumes a certain number for the support of himself, his family and for the payment of the labourers he employs, these being paid, according to Mr. Maltby, in grain, the remainder of the crop is sold to pay his assessment, to provide him with clothes, &c., &c. With reference to this portion of his crop, the rise in price is decidedly beneficial to him, he pays to the Government a fixed sum, and, of course, with a high price, fewer measures are required to meet this demand. More measures, therefore, are left, and these at a higher value, to meet the contingent demands upon him. It would seem also to follow necessarily, that if high prices do the Ryot no good, low prices cannot do him much injury, a very transparent fallacy. The remark about the Ryot not being a capitalist, and not being able to watch the market, has no bearing upon the subject. No one considers the Ryot in the light of a speculator in grain, and no one proposes to put the commutation rate at a maximum, or to regulate it from month to month, by the market price of grain; all that it is proposed to do is to bring this rate in some fixed relation to the prices of an average of years, more or fewer as may be considered advisable. With reference to the mode in which Mr. Maltby strives to prove that the Secretary of State did not intend that any attention should be paid to the amount of the crop, or to the proportion of the net crop which ought to be taken by the Government, I can only say that, according to my reading of the various documents quoted, the case is directly the reverse.

11. The Government here, acting as it seems to me very unwisely, did direct that the new settlement should be based upon the gross produce, and, equally unwisely, it fixed 30 per cent. as the maximum of the Government demand, but allowed various discretionary deductions which it was expected would bring down the average share of the Government to 25 per cent. of the gross crop. I say that the Government acted unwisely, and I am justified in making this assertion, for it first adopted the gross crop as the standard instead of the net, and it then, without any data upon which to form an opinion, established two hypothetical limits which have in point of fact misled the Revenue Surveyors altogether. The Court of Directors pointed out that the net produce was a safer and more correct basis upon which to found a proportion, though they admitted that much accuracy could not be expected in determining the actual amount.

12. The Government jumping to a most unfounded conclusion, that, in establishing an approximation to the net produce, it would be necessary to determine the net produce of each field, expressed their wish that the Director of Revenue Settlement should not consider himself hampered by the necessity of endeavouring to ascertain what may be the net produce of the

land. The Secretary of State is commenting upon this, admitted that it was quite impossible to ascertain with any approach to minute accuracy either the gross or net produce of each field; but added, that if either or both of these objects could be accomplished, the right course would be to take a fixed proportion of the net and not of the gross produce. The Director of the Settlement was relieved from the necessity of ascertaining with precision the actual net produce of each field. From this Mr. Maltby jumps to the conclusion that the revised field assessment cannot be fixed on any precise proportion of the net produce, and assumes that all that is to be done is to fix the assessment at a rate sufficiently moderate to allow for errors in judgment on the part of the settling Officer.

13. It would seem from this, that the whole responsibility of determining the rate of assessment is to be thrown upon the settling Officer, but I do not so read the meaning of the Secretary of State. I admit, with him, that it is not at all necessary that the net produce of each field should be determined with nicety. I do not suppose that when the Government decided that some proportion of the gross crop should be taken, it ever contemplated that the gross produce of each field should be ascertained; but I do suppose that it was intended that the classification and valuation of the fields should be based, as indeed is distinctly stated, upon their actual produce, and I do suppose that it was intended that an approximation should be made to the cost of cultivation of each class. This is, in point of fact, what has been done by Mr. Puckle; he has given an approximation to the gross produce of the different classes of soil; he has given also an average of the cost of cultivation of each class, and all that remains to be done is to subtract the actual cost of cultivation from the value of the gross crop according to the market rate to arrive at the value of the net produce, the amount of which would then be determined with a fair degree of accuracy. Why this was not done I cannot imagine. I can only surmise that the Revenue Surveyors thought themselves bound by the resolution of the Government, before alluded to, by which 30 per cent. of the gross crop was stated as the maximum proportion to be taken; and strove, as I said in my former Minute, to prove that their assessment was equivalent to this by juggling with figures.

14. Mr. Maltby does not seem clearly to comprehend that the Government is anxious to deal with matters of fact not with matters of opinion, for in paragraph 11 of his Minute he clings to expressions of opinion on the part of the Government: such for instance as that 30 per cent. of the gross produce may be considered, for practical purposes, to represent two-thirds of the net produce, and to a statement on the part of the Director of the Revenue Settlement, that the assessment is based generally on a proportion of about half of the net produce; while there are figures staring him in the face, showing distinctly that neither of these statements is even an approximation to the truth.

15. That Government has at its command a sufficient amount of information to enable it to arrive at definite results, I am well aware; it was for this reason that I proposed to re-submit the papers to the Deputy Director with proper instructions for his guidance; but that it has, by the adoption of the assessment proposed, fulfilled the principle laid down by the Secretary of State, I distinctly and positively deny.

16. Fortified as I am in the opinion I have expressed by a very close and accurate analysis of the facts and figures contained in the Report, I consider that I should in no wise fulfil the trust imposed on me by Her Majesty, were I to give my sanction to statements so essentially erroneous as those contained in the Report, or were I to permit the Members of Council in my absence to carry out a measure affirming a principle so injurious to the revenue of the Presidency.

17. The Government, according to the custom of the country (as is well noticed by Lord Harris in his Minute of 26th October 1854), is entitled to a certain portion of the produce of the land. What this portion should be it was the business of the Government to determine upon information to be furnished by the Revenue Survey. The limit imposed by the Secretary of State was defined as follows, "that the share of the net produce left to the cultivator, after defraying the assessment, should be sufficient to render his land a desirable property."

18. It must not be forgotten that there are two parties to this arrangement, the Government and the Ryot, and that it is by no means desirable that the land Revenue, while by its general fairness and certainty it holds out every advantage that the Ryot can claim, should be reduced below a fixed limit. The effect of this would be to throw larger burthens upon the remainder of the community, and to compel the Government to take from the Ryot indirectly a portion, if not the whole of that which it has injudiciously conceded to him in the reductions of his assessment. While, therefore, a sufficient amount was to be left to the Ryot, the Government was bound to see that the assessment was based upon some definite principle; and this, it is very evident, is not the case with the one now before me.

19. I come now to the question as to the power of the Governor to adopt or to suspend measures, about which the Members of his Council may differ with him in opinion.

20. Section 47 of 33, Geo. III, Cap. 52, and Section 12 of 39 and 40 Geo. III, Cap. 79, are very clear as to the power of the Governor. The only point upon which there might be a doubt is, whether the presence of the Governor in the Council Chamber is absolutely necessary when the opinions, in writing be it remembered, of him and his Counsellors are exchanged.

21. The enactments in question do not seem to contemplate the absence of the Governor from the Council except under the contingency of sickness. They do not provide for the case in which his absence may be necessary or advisable for purposes connected with the good government of the country, a case which my own somewhat wide experience has shown to be by no means infrequent. To such a case the rules laid down can only be applied by analogy, which would seem to indicate that the exchange of Minutes might be carried out through the medium of the post, instead of in person. Upon this matter it would seem to be advisable that a reference should be made to the Secretary of State.

22. In the present instance, however, it is not of much importance. I can, with no greater inconvenience than that of travelling about 200 miles to Madras and 200 miles back, be present in the Council Chamber, and comply literally with the directions of the Act of Parliament. I would, however, vain hope that the Members of Council, looking to the fact that a reference to the Secretary of State would involve a delay of at least three months, while by the course proposed by me the whole matter might be brought before the Government again in a revised form in three weeks, will not press the adoption of the scheme of assessment described in the Order of 1st August 1863, and then compel me to adopt a course which, whether it result in the adoption of my views or of theirs, can only be productive of delay and inconvenience.

23. It seems to me that, as I am about to leave this for Bellary and Kurnool on Monday, August 10th, and shall be absent for three weeks or upwards, and as the Revenue Secretary is to accompany me, the simplest plan would be to refer the papers back to him with instructions to submit a report in accordance with my views, by which the results of the two modes of dealing with the question would be brought clearly before the Government. This might easily be done in the course of my journey to Kurnool and back, and any information which we might require from the Deputy Director might be obtained in a few days after my return. Should the result of the comparison of the two systems still involve a difference of opinion between myself and the Members of Council, and a reference to the Secretary of State still be necessary, the whole question will at all events be brought clearly before him and his decision given with a full knowledge of all the particulars.

(Signed) W. T. DENISON.

6th August 1863.

XI.

MINUTE BY THE HONORABLE MR. MALTBY.

1. The President's third Minute, dated 6th August, on the subject of the Trichinopoly assessment has been placed in my hands, and unwilling as I am to prolong this discussion, it is necessary for me to make some further remarks.
2. His Excellency details his reasons for continuing to object to the orders passed in Council for the introduction of a revised assessment in the above District, and then describes the powers which he considers to be vested in the head of the Government, and the exercise which he intends to make of them for setting aside those orders. I propose to notice shortly these two questions in the same order.
3. On the first subject I would observe that his Excellency's present Minute relieves me from the allegation of having, in my Minute of 12th July, "altogether misapprehended" his objections to the proposed assessment, as the main points noticed by me, viz., the supposed erroneousness of the commutation price, and the new assessment not being fixed on any specific portion of the net produce, are the chief points which are still dwelt upon.
4. His Excellency now remarks in reference to my late Minute, that "Mr. Maltby argues upon the principle that two negatives make an affirmative, that a false proportion of the crop and a false commutation price make a true assessment," but I must maintain that nothing which I have written is open to such a construction.
5. Instead of recommending the proposed assessment on the ground of its representing any particular portion of the produce, my argument was that we possess no reliable data for following such a course, that the statements of produce, expenses of cultivation and net produce or rent, forwarded by the Settlement Officers, are admitted to be vague approximations, and are only useful as some check against over-assessment and swallowing up all the net profits so as to deprive the land of saleable value. The proposed assessment was, therefore, agreed to by me with some modification on the grounds that its total amount was satisfactory and suited to the circumstances of the District; that the rates which composed it were fair and moderate on a comparison with those which had been sanctioned elsewhere; that the assessment was accepted by the people, and that the calculations of the Settlement Officers (after making allowance for some points on either side, as mentioned in his Excellency's and my Minutes,) showed that the assessment would leave some portion of the net produce to the Ryot, and thus fulfil the orders of the Secretary of State.
6. I had the less hesitation in approving the proposed assessment as modified in the Government Order, because the object of the Revenue Survey was to modify where necessary and equalize, but not enhance the assessment. The land tax of this Presidency is acknowledged to be unduly high, compared with other parts of the empire, and to have acted in repressing its industry and advancement. To remove this evil, and open out to cultivators the immense existing area of waste land, was the great aim in view, and as Trichinopoly is one of our most backward Districts, and the proposed assessment involved no risk of sacrificing the public revenue, it being higher by 1½ lac of Rupees than that recommended by the Revenue Board, orders were passed for its introduction. It is to be added that the operations of the Settlement Department had been going on for some years, and had led to a revised assessment being introduced into the Godavery Delta, and into the two southern Talooks of the South Arcot District.
7. The instructions of the Secretary of State regarding the net produce are construed by His Excellency in a different manner than by my colleague and myself. In my last Minute I quoted those instructions, and need therefore only observe now that after reading His Excellency's last Minute, I am still unable to perceive that our orders require us to take any specific portion of the net produce as the basis of our assessment. Our instructions were, in my opinion, to ascertain the net produce or rent, as accurately as possible, to guard us against over-assessing the land, and several considerations support this view. We are imposing a *field* assessment,

and the impossibility of ascertaining the net produce of each field is admitted on all sides. Our own Officers tell us that their calculations of rent and produce are but uncertain approximations, and the same conviction has been arrived at on former occasions. In the settlement of the North West Provinces, to which the Secretary of State refers, the instructions given to the Settlement Officers correspond with what I understand to be the orders received by us. The gross produce and rent were to be ascertained as far as possible together with other items of information which tended to show the value of the lands; but this collective information was merely to guide the Settlement Officers in forming a judgment of what would be a moderate and fair assessment. They were warned as follows:—"This end cannot be attained with certainty by any fixed arithmetical process or by the prescription of any rule that a certain portion of the gross or net produce of the land shall be assigned to the Government and to the proprietors."

Mr. Newill's letter of 20th April 1861, paragraph 14.
Mr. Master's Report on Western Godavery Delta.

Directions for Settlement Officers, Section IV. The Assessment, pages 47 to 51.

"the land shall be assigned to the Government and to the proprietors."
"If the net produce of any one year or any given number of past years could be determined, it would afford no certain guide to the produce of years to come."

"Not only would the actual ascertainment of the net produce of an Estate be a fallacious basis on which alone to found any certain denomination of the demand, but it is in itself most difficult to accomplish, and the attempt to effect it is likely to produce many serious evils."

"Still the Settlement Officer should not neglect any opportunities that present themselves for ascertaining the net produce of every Estate for a single year, or for any series of years. But he should not harass himself to attain accuracy in this respect, nor when he fancies that he has ascertained the actual net produce, should he treat this as any certain basis on which to found his settlement. It is better to acknowledge at once that the operation is not one of arithmetical calculation, but of judgment and sound discretion, and to proceed openly on that assumption."

8. Such was the course followed in settling the North West Provinces, and the reports of the Bombay Survey show that there also the new land tax was not based on any portion of either the gross or net produce. In fact, Mr. Thornton, Secretary to Government North West Provinces, in paragraph 17 of his Memorandum on the Bombay Plan of Survey and Assessment, observed, "Next comes the ultimate question of the method adopted to determine this (so far as it can be ascertained by comparison and calculation) appears to be nearly the same in principle with that now followed in the North West."

See on these subjects: Parliamentary Papers, 1859, Revenue Survey, India, pages 300, 309, 351, 410, 431, &c.

"assessment. The method adopted to determine this (so far as it can be ascertained by comparison and calculation) appears to be nearly the same in principle with that now followed in the North West."

Another authority, Sir Charles Trevelyan, has recorded this opinion:—"The subject of Land Revenue Settlement has been before me in a variety of ways since I had to make such settlements myself thirty years ago in the Delhi territory, and I have arrived at, at least, one certain conclusion which is that estimates of net profits, founded upon calculation of produce, price and expense are utterly untrustworthy and delusive. These elements continually vary not only at different times, but also in reference to different places and persons at the same time, and if they are relied on as a basis for fixing the amount of the tax they are sure to mislead. If we wait for accuracy, which the Board of Revenue presume to be attainable, we must employ several years in the attempt, for nothing short of a long series of experiments on a large scale for a succession of seasons would give a reliable result, and after all it would only be an average which might be totally at variance with the outturn of the next season."

Minute of 20th November 1859 at page 251, Vol. 2.—Survey Selections.

9. Such were the circumstances under which orders were passed in Council for carrying out, with modifications, the assessment proposed for the Trichinopoly District by the Board of Revenue. The details showed that much time and care had been expended in collecting materials for arriving at a sound conclusion, and the estimates of the gross and net produce acted as that safeguard for which, in our opinion, they were intended by the Secretary of State. It appeared to me that no advantage could arise from referring back the papers with directions for

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ducted by the remaining Members of Government then present, according to the provisions of Act XXXIX and XL, Geo. III, Cap. 79, Sec. XII—that is, that the Senior Member of Council for the time being is to preside at all Councils “in such manner and with such full powers and authorities as the Governor might and would have had, in case such Governor was himself actually present at such Council,” and that the acts and proceedings of the Council thus sitting and carrying on the administration of the country at Madras, do not require the assent or approval of the Governor to give them legal validity.

5. The above I conceive to be the purely legal view of the case, as taken nearly *verbatim* from the documents on record in the Government Office, and according to the views of the Court of Directors and the first Lawyers of the day. I am at the same time fully aware of the advantage to be derived from a Governor's tours in the Provinces under his Government, and that it is the duty of the Members of Government during the absence of its head to communicate with him freely on all important questions, and, as far as they can without sacrificing their own judgment and principles, to defer to his wishes and opinions; and from a pretty long acquaintance with the proceedings of Government, I think that I may affirm that the Members of Government have not failed in this duty. But cases may arise when Members of Government cannot surrender their opinions without a dereliction of duty, and in which they have no course, but to act according to the Statute XXXIX and XL, Geo. III, Cap. 79, Sec. XII, expressly communicated to them under the first legal authorities for their guidance.

6. If, as explicitly declared by the Court of Directors, the Governor when not in Council is “vested with none of the powers conferred by the Legislature,” it follows *a fortiori* that he cannot under such circumstances exercise the highest of all powers or that of overruling the view of his Council and acting upon his single will. Indeed, it is clear from a perusal of Act XXXIII, Geo. III, Cap. 52, Sec. XLVII, that that Section contemplates all the proceedings specified in it—the interchange of written Minutes between the Members of Government, and the recording of his final Minute by the Governor—taking place at the Council Board. By a later Act indeed—XXXIX and XL, Cap. 79, Sec. XII—it is provided that these several acts need not take place in Council when the Governor is *at the Presidency*; but in no other case is such latitude allowed, and it would evidently be inconsistent with the whole tenor of that Section.

7. I have offered the above remarks upon the general question, and not with any especial reference to its bearing upon the particular subject now before us, or the assessment of the Trichinopoly District. I gather, however, from His Excellency's last Minute that he is so much opposed to the immediate adoption of the settlement approved by myself and Mr. Multry, that he would be prepared, if necessary, to return to the Presidency for the purpose of putting a formal veto upon our proceedings in the manner prescribed by the Act. I certainly would not wish to subject His Excellency to the inconvenience of such a journey, not to mention other obvious objections, as it seems to me, to such a course. And if I am to be given to understand that His Excellency would, if necessary, unquestionably resume his seat in Council for the above special purpose, I would accept the will for the deed, and would withdraw from all further consideration of the question and leave it to His Excellency to take his own course in respect to it on his own responsibility. His Excellency now states that as he is about to start on a short tour in the Ceded Districts and Kurnool, he proposes that the Secretary to Government, who is to accompany him should during his progress draw up a Report in accordance with his views, “by which the results of the two modes of dealing with the question would be brought clearly before Government,” and that thereon the whole question should be further considered on his return from his tour. Although I regret that there should be more delay in a matter in which so much time has already been wasted, I am prepared to acquiesce in His Excellency's proposal. I sincerely hope that the result may be the speedy and satisfactory settlement of this long pending question, but I confess that I am not sanguine of such an issue; and I must add in justice to my Honorable colleague and to myself, that neither the present delay nor that which I fear will follow it will lie at our doors.

Madras, August 13th, 1863.

(Signed) T. PYCROFT.

XIII.

MINUTE BY THE HONORABLE THE PRESIDENT.

TRICHINOPOLY ASSESSMENT.

1. In my former Minutes on this subject I have stated my objections, both in principle and detail, to the scheme of assessment submitted by Mr. Puckle, modified as it has been in various ways by the Director of the Revenue Settlement Mr. Newill, by the Revenue Board, and finally by the Members of Council. I shall therefore limit myself on this occasion to an explanation of the principles upon which I have based the alterations I am about to propose, and to such an account of the mode of dealing with the details, as will be necessary to make these perfectly intelligible to the Members of Council.

First.—PROPORTION OF ASSESSMENT TO THE PRODUCE OF LAND.—It is hardly necessary for me to observe that the whole principle of our Land Revenue is based upon the right of the Government to a proportion of the produce of the soil. This was a right insisted upon by the Native Princes, who claimed, as a general rule, from one-half to one-third of the gross produce of the soil.

2. The British Government has succeeded to this right, but has gradually been reducing the pressure which the exorbitance of the Native demand must have brought upon the Ryot. The assessment proposed by Mr. Puckle is based upon the supposition that the Government can reasonably claim 30 per cent. of the gross produce of the soil; this, when compared with the proportion claimed by the Native rulers, has an appearance of moderation, but it is only necessary to exhibit the proportion in grain, or in the money which this grain would sell for at the ordinary market price of the day, to make its exorbitance evident: for instance, taking the data given by Mr. Puckle in the table forming part of his paragraph 86, the gross produce varies from 45 Cullums to 13 Cullums per Acre; 30 per cent. of these quantities would give a rent or assessment of 13.5 Cullums and of 3.9 Cullums, the prices of these quantities at the market rate of the day or rather at the average market rate of the last ten years would give Rupees 13.8-0 and Rupees 3-14-0 as the assessment.

3. I may observe also that by taking a proportion of the gross crop, an undue advantage is given to the holders of the best land, as the cost of cultivation, being generally a charge on the area of the land, not on its value, will bear a much smaller ratio to the value of the crop on the rich soil, than to that on the poorer soil: for instance, it is stated, in the same table of Mr. Puckle's report, before quoted, that the cost of cultivation of the land producing 45 Cullums is Rupees 6-8-0 per Acre, while the land yielding 24 Cullums has precisely the same charge for cultivation.

4. I have therefore decided, in accordance with the opinion of the Court of Directors and that of the Secretary of State, to adopt the “*net produce*” as the unit of which the Government is to take a fraction as its share.

5. In deciding upon the fraction to be taken I have made allowance for the ignorance of the Government, and of the Revenue Officers its agents, of every thing relating to agricultural statistics. Nothing, I confess, has surprised me more than the extent of ignorance of a subject, upon the knowledge of which the whole theory of our land revenue is based. It is however admitted as a fact, and argued upon, and I have, therefore, while striving in every way to procure exact information, made due allowance for want of information in proposing to take only one-third of the net produce of the soil as the Government share.

6. Two-thirds of the net produce is considered to be the fair share of the Government in the North West Provinces, but I have thought it better, in every way, to leave to the Ryot such an ample share of the clear produce of his land as will fully justify the Government in establishing the principle that no remission of assessment will be made, unless under very special circumstances, while any error, either in the estimate of produce, or of the cost of cultivation, will be amply provided for.

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First.—PROPORTION OF ASSESSMENT TO THE PRODUCE OF LAND.—It is hardly necessary for me to observe that the whole principle of our Land Revenue is based upon the right of the Government to a proportion of the produce of the soil. This was a right insisted upon by the Native Princes, who claimed, as a general rule, from one-half to one-third of the gross produce of the soil.

2. The British Government has succeeded to this right, but has gradually been reducing the pressure which the exorbitance of the Native demand must have brought upon the Ryot. The assessment proposed by Mr. Puckle is based upon the supposition that the Government can reasonably claim 30 per cent. of the gross produce of the soil; this, when compared with the proportion claimed by the Native rulers, has an appearance of moderation, but it is only necessary to exhibit the proportion in grain, or in the money which this grain would sell for at the ordinary market price of the day, to make its exorbitance evident: for instance, taking the data given by Mr. Puckle in the table forming part of his paragraph 86, the gross produce varies from 45 Cullums to 13 Cullums per Acre; 30 per cent. of these quantities would give a rent or assessment of 13.5 Cullums and of 3.9 Cullums, the prices of these quantities at the market rate of the day or rather at the average market rate of the last ten years would give Rupees 13.8-0 and Rupees 3-14-0 as the assessment.

3. I may observe also that by taking a proportion of the gross crop, an undue advantage is given to the holders of the best land, as the cost of cultivation, being generally a charge on the area of the land, not on its value, will bear a much smaller ratio to the value of the crop on the rich soil, than to that on the poorer soil: for instance, it is stated, in the same table of Mr. Puckle's report, before quoted, that the cost of cultivation of the land producing 45 Cullums is Rupees 6-8-0 per Acre, while the land yielding 24 Cullums has precisely the same charge for cultivation.

4. I have therefore decided, in accordance with the opinion of the Court of Directors and that of the Secretary of State, to adopt the “net produce” as the unit of which the Government is to take a fraction as its share.

5. In deciding upon the fraction to be taken I have made allowance for the ignorance of the Government, and of the Revenue Officers its agents, of every thing relating to agricultural statistics. Nothing, I confess, has surprised me more than the extent of ignorance of a subject, upon the knowledge of which the whole theory of our land revenue is based. It is however admitted as a fact, and argued upon, and I have, therefore, while striving in every way to procure exact information, made due allowance for want of information in proposing to take only one-third of the net produce of the soil as the Government share.

6. Two-thirds of the net produce is considered to be the fair share of the Government in the North West Provinces, but I have thought it better, in every way, to leave to the Ryot such an ample share of the clear produce of his land as will fully justify the Government in establishing the principle that no remission of assessment will be made, unless under very special circumstances, while any error, either in the estimate of produce, or of the cost of cultivation, will be amply provided for.

7. I propose that this rule should be applicable alike to irrigated and unirrigated lands; but with regard to the latter, I have taken into consideration the chance of dry seasons, and the allowance for fallowing, and have adopted Mr. Puckle's proposal to make a deduction of 20 per cent. from the gross crop to meet such contingencies, so that the cost of cultivation will be deducted from four-fifths of the gross produce, in order to ascertain the net produce.

8. In estimating the value of the gross produce I have given an additional advantage to the Ryot, as I have, after talking the matter over with Mr. Puckle, decided to omit the value of the straw. I have done so, however, more on the ground that no sufficient data were available for the determination of either quantity or value, than with any idea that it ought not to enter into the account of the gross produce. In some places the value of the straw is nearly equal to that of the grain, and in grouping villages with regard to their advantages or disadvantages of situation, the value of the straw should always enter into the calculation.

Second.—COMMUTATION PRICE.—Under the Native rulers of Trichinopoly not only was 50 per cent. of the produce of irrigated land appropriated by Government, but the whole produce was taken at a fixed price, and re-sold to the Ryot at an advance. When the English authorities assumed the administration of the District this monopoly ceased. The commutation price was first fixed at 10 Annas 4 Pice per Cullum, but subsequently reduced to 8 Annas 9 Pice, which prices would seem to have had a direct reference to the market price of the day, or rather to an average of those prices for a series of years. This seems to be the natural principle upon which a grain rent should be commuted into a money payment. It was carried out in England in the commutation of tithes, and is in fact the only safe mode of determining such a question.

9. There are however two points which have to be considered with reference to this:—

- (1.) The number of years over which the average is to extend.
- (2.) The mode of determining the price of which an average is to be taken.

10. In the present instance as there has lately been a very rapid yet steady increase of price, I am disposed to give to the Ryot the benefit of the relatively low prices which obtained previous to the rise, and to extend the period over which the average is taken to fifteen years, excluding from this average two years, during which exceptionally high prices ruled on account of a general scarcity.

11. With regard to the set of prices of which an average has to be taken, whether this is to be the market price at the principal town, or that which prevailed in the more immediate proximity of the Ryot, there is more difficulty. Stress has been laid on the poverty of the Ryot, on the sort of hand-to-mouth way in which he lives; on the necessity imposed upon him of selling his produce at the time he requires money, whether the market be favorable or not. On the other hand, an allowance has already been made in the grouping of the villages for the distance from markets, as well as for other disadvantages dependent upon the position of the village, and I am by no means inclined to rely upon the returns given of Talook prices, or of those received by the Ryot.

12. With reference then to the irrigated land, I have taken the rates of the market town as my guide; but whereas the actual mean of the last fifteen years gave 13 Annas as the average price of the Cullum of paddy, I have reduced this to 12 Annas, and established that as the commutation price.

13. With regard to the commutation price for the dry crops, I have had more difficulty in getting at the average prices as the lists of these are far less perfect. I have however carried out as far as possible the principle of taking an extended average, and have applied this to each of the four descriptions of grain adopted by Mr. Puckle as his standards of dry produce.

14. The effect of working out this principle has been, as far as the individual holders of property are concerned, to raise the assessment upon the better descriptions of land above the rates adopted by Mr. Puckle, while it lowers the assessment upon the inferior soils, this being in fact the necessary result of taking a proportion of the net instead of the gross crop.

15. The effect upon the revenue of the District has been to increase the amount paid as assessment upon wet land from Rupees 5,69,197, as proposed by the Members of Council, to

Rupees 5,80,416, making a difference upon the wet crop of 11,219 Rupees. While on the dry crops the assessment is raised from Rupees 4,40,321, the amount proposed by the Members of Council, to Rupees 4,61,710, a difference of 21,389 Rupees. The detail of these will be shown in the tables which accompany this Minute. With regard to the second crop I quite concur in the view taken by the Members of Council, that it would be far better to compound for the chance of such a crop, than to make it a ground for the interference of the subordinate Revenue officials. So that ground, which from its situation was almost certain to have a supply of water sufficient for a second crop, would be considered two crop land and, be charged an additional half assessment for this second crop; while land, where the chance of getting a sufficient supply of water was less, would be charged one-third or one-fourth in addition as the case might be; the grand principle being that the Ryot should know exactly what he had to pay, and be made perfectly aware that neither the village nor Revenue authorities could increase or diminish this amount by any representation to the Collector. I have not, therefore, attempted to make any alteration in the amounts under second crop and Foul Jasty as adopted by the Members of Council; and I have omitted as a matter of course the items under the heads Teervah Jasty, Pilluvary and Cutlay Shelavu, taking 5 per cent. upon the gross assessment in lieu of all other fees or payments demanded from the Ryot. The total assessment which I propose to levy is Rupees 11,51,946, which is 33,458 Rupees in excess of that proposed in the draft Order approved by the Members of Council, the difference does not exceed 2.9 per cent.—as far then as the District, taken as a whole, is concerned the difference is but trifling. The important part of the changes proposed being in the mode of distributing the load among the individual Ryots.

16. When I say, however, that the difference is trifling, it is but fair that I should state that this result has been obtained by the omission of the value of the straw in calculating the proceeds of the gross crop. The total assessment had this been included would have amounted to upwards of thirteen lacs, and the Ryot has, I consider, had a bonus of 13 per cent. or thereabouts given to him. As I have before said this concession was made not because I thought that the straw ought to be excluded, but because I had no data upon which I could fairly apportion the charge upon the individual Ryot. This fact of deficient information brings me back to the point from which I started when I wrote my Minute in June last. I have had, since then, a good deal of conversation with Mr. Puckle and with other officers of the Revenue branch of the survey, and also with Major Priestley who has charge of the Survey branch. I have in this manner got a more perfect acquaintance with the mode in which the work has been and is being carried out, and a more unsatisfactory state of things it is difficult to conceive.

17. Had I known what I do now of the Trichinopoly work, when it first came before me in 1862, I should have been perfectly justified in sending the whole of the papers back with direction that they should be re-cast upon a different system altogether, and the work for the most part done over again.

18. As it is, I have been compelled to act upon information, the correctness of which I very much doubt, and it is only the trifling amount involved in the settlement of the question in the Trichinopoly District which has, in my opinion, justified me in adopting the conclusion of the report.

19. I submit this Minute which, in connection with the tabular Statements prepared by the Revenue Secretary and appended to it, will sufficiently explain the principles upon which I have acted in determining the rates of assessment, &c., for the consideration of the Members of Council. Should they see reason to believe that the mode in which I have determined the assessment is more just to the Ryot as well as fairer to the Government than that upon which their estimates were based, directions can at once be given to Mr. Puckle to carry the assessment out in the District without further delay.

20. Should they, however, prefer to submit the question at issue between us for the decision of the Secretary of State, the whole of the papers should be sent home with as little delay as possible.

(Signed) W. T. DENISON.

1st October 1863.

A.

Statement showing the process by which money rates have been arrived at for IRRIGATED lands in the standard or 3rd Group villages in the District of Trichinopoly, taking Mr. Puckle's Grain values, minus the value of Straw, and commuting at 12 Annas per Harris' cullum.

Description of soils.	Class and sort.	Gross produce in Harris' Cullums.	Value at 12 Annas per Harris' Cullum.	Deduct cultivation expenses.	Remainder Net.	Actual one-third net.	Rates proposed by His Excellency the Governor.	Mr. Puckle's original rates.
1	2	3	4.	5.	6.	7.	8	9
Permanently improved. ...	2	1 40 2 35	Rs. A. P. 30 0 0 26 4 0	Rs. A. P. 6 8 0 6 8 0	Rs. A. P. 23 8 0 19 8 0	Rs. A. P. 7 13 0 6 8 0	Rs. A. P. 7 12 6 8	Rs. A. P. 7 12 6 0
Régar, pure. ...	3	1 30 2 25 3 14	Rs. A. P. 22 8 0 18 12 0 10 8 0	Rs. A. P. 7 4 0 7 4 0 4 8 0	Rs. A. P. 15 4 0 11 8 0 6 0 0	Rs. A. P. 5 1 4 3 13 4 2 0 0	Rs. A. P. 5 0 3 12 2 0	Rs. A. P. 5 0 4 0 2 8
Do. loamy. ...	4	1 35 2 30 3 18	Rs. A. P. 26 4 0 22 8 0 13 8 0	Rs. A. P. 7 8 0 7 8 0 6 8 0	Rs. A. P. 18 12 0 15 0 0 7 0 0	Rs. A. P. 6 4 0 5 0 0 2 5 4	Rs. A. P. 6 4 5 0 2 4	Rs. A. P. 6 0 5 0 3 0
Do. sandy. ...	5	1 25 2 22 3 14	Rs. A. P. 18 12 0 16 8 0 10 8 0	Rs. A. P. 7 0 0 6 2 0 3 12 0	Rs. A. P. 11 12 0 10 8 0 6 12 0	Rs. A. P. 3 14 8 3 7 4 2 4 0	Rs. A. P. 3 12 3 4 2 4	Rs. A. P. 4 0 3 8 2 8
Red, pure. ...	6	1 22 2 18	Rs. A. P. 16 8 0 13 8 0	Rs. A. P. 5 8 0 5 8 0	Rs. A. P. 11 0 0 8 0 0	Rs. A. P. 3 10 8 2 10 8	Rs. A. P. 3 8 2 8	Rs. A. P. 3 8 3 0
Do. loamy. ...	7	1 30 2 22 3 10	Rs. A. P. 22 8 0 16 8 0 7 8 0	Rs. A. P. 5 0 0 5 0 0 3 0 0	Rs. A. P. 17 8 0 11 8 0 4 8 0	Rs. A. P. 5 13 4 3 13 4 1 8 0	Rs. A. P. 5 12 3 12 1 8	Rs. A. P. 5 0 3 8 2 0
Do. sandy. ...	8	1 22 2 14 3 10	Rs. A. P. 16 8 0 10 8 0 7 8 0	Rs. A. P. 4 12 0 4 10 0 3 0 0	Rs. A. P. 11 12 0 5 14 0 4 8 0	Rs. A. P. 3 14 8 1 15 4 1 8 0	Rs. A. P. 3 12 1 12 1 8	Rs. A. P. 3 8 2 8 2 0

B.
Table showing His Excellency's irrigated rates for each Group of villages in comparison with Mr. Puckle's original rates for the same.

Class and Sort.	1st Group.		2nd Group.		3rd Group.		4th Group.		5th Group.	
	His Excellency's rates.	Mr. Puckle's rates.	His Excellency's rates.	Mr. Puckle's rates.	His Excellency's rates.	Mr. Puckle's rates.	His Excellency's rates.	Mr. Puckle's rates.	His Excellency's rates.	Mr. Puckle's rates.
1	Rs. A. P. 9 12 8	Rs. A. P. 9 0 0	Rs. A. P. 9 0 0	Rs. A. P. 8 8 8	Rs. A. P. 7 0 0	Rs. A. P. 7 0 0	Rs. A. P. 7 4 0	Rs. A. P. 6 8 8	Rs. A. P. 6 12 8	Rs. A. P. 6 0 0
2	Rs. A. P. 6 8 0	Rs. A. P. 7 0 0	Rs. A. P. 6 0 0	Rs. A. P. 6 8 8	Rs. A. P. 5 4 0	Rs. A. P. 5 4 0	Rs. A. P. 4 8 0	Rs. A. P. 4 8 8	Rs. A. P. 4 12 8	Rs. A. P. 4 0 0
3	Rs. A. P. 5 0 0	Rs. A. P. 6 0 0	Rs. A. P. 4 8 8	Rs. A. P. 5 8 4	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. 3 4 0	Rs. A. P. 3 12 4	Rs. A. P. 3 8 0	Rs. A. P. 3 0 0
4	Rs. A. P. 8 8 8	Rs. A. P. 7 0 0	Rs. A. P. 7 12 0	Rs. A. P. 6 8 8	Rs. A. P. 6 0 0	Rs. A. P. 6 0 0	Rs. A. P. 5 12 0	Rs. A. P. 4 8 8	Rs. A. P. 4 12 8	Rs. A. P. 4 0 0
5	Rs. A. P. 5 4 3	Rs. A. P. 6 0 0	Rs. A. P. 4 8 8	Rs. A. P. 5 8 4	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. 3 4 0	Rs. A. P. 3 12 4	Rs. A. P. 3 8 0	Rs. A. P. 3 0 0
6	Rs. A. P. 4 8 4	Rs. A. P. 5 4 3	Rs. A. P. 4 0 0	Rs. A. P. 4 8 8	Rs. A. P. 3 8 0	Rs. A. P. 3 8 0	Rs. A. P. 3 4 0	Rs. A. P. 3 12 4	Rs. A. P. 3 8 0	Rs. A. P. 3 0 0
7	Rs. A. P. 7 12 8	Rs. A. P. 7 0 0	Rs. A. P. 7 4 8	Rs. A. P. 6 8 8	Rs. A. P. 6 0 0	Rs. A. P. 6 0 0	Rs. A. P. 5 12 0	Rs. A. P. 4 8 8	Rs. A. P. 4 12 8	Rs. A. P. 4 0 0
8	Rs. A. P. 5 0 0	Rs. A. P. 6 0 0	Rs. A. P. 4 8 8	Rs. A. P. 5 8 4	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. 3 4 0	Rs. A. P. 3 12 4	Rs. A. P. 3 8 0	Rs. A. P. 3 0 0

C.
Statement showing the financial results of His Excellency's Wet Assessment.

Class and Sort.	1st Group.			2nd Group.			3rd Group.			4th Group.			5th Group.			Total.	
	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Extent.	Assessment.
1	Rs. 9 12	...	...	Rs. 9 4	...	...	Rs. 7 12	...	...	Rs. 7 4	...	...	Rs. 6 12	...	...	...	...
2	Rs. 8 8	...	...	Rs. 8 0	...	...	Rs. 6 8	...	...	Rs. 6 0	...	...	Rs. 5 8	...	...	...	...
3	Rs. 6 8	1,056	6,864	Rs. 6 0	5,456	32,736	Rs. 5 0	2,207	11,035	Rs. 4 8	1,913	8,608	Rs. 4 0	1,588	6,352	12,220	65,595
4	Rs. 5 0	1,901	6,003	Rs. 4 8	12,501	56,253	Rs. 3 12	2,839	10,646	Rs. 3 4	1,657	5,060	Rs. 2 12	2,381	6,548	20,479	84,516
5	Rs. 3 0	309	927	Rs. 2 8	3,174	7,935	Rs. 2 0	1,549	3,098	Rs. 1 12	209	360	Rs. 1 8	1,264	1,898	6,505	14,222
6	Rs. 4 8	1,279	10,552	Rs. 7 12	4,640	35,185	Rs. 6 4	1,069	6,681	Rs. 5 12	1,371	7,843	Rs. 6 4	223	1,171	8,482	61,472
7	Rs. 6 8	1,830	11,895	Rs. 6 0	17,024	102,144	Rs. 5 0	6,618	31,090	Rs. 4 8	4,545	20,453	Rs. 4 0	3,053	12,212	38,070	1,79,794
8	Rs. 3 8	337	1,179	Rs. 3 0	3,817	11,451	Rs. 2 4	5,641	12,632	Rs. 2 0	1,308	2,416	Rs. 1 12	3,417	5,980	14,420	33,718
9	Rs. 5 0	458	2,290	Rs. 4 8	6,781	30,514	Rs. 3 12	2,087	7,826	Rs. 3 4	122	396	Rs. 2 12	400	1,104	9,818	42,126
10	Rs. 4 4	433	1,840	Rs. 3 12	4,882	18,308	Rs. 3 4	1,347	4,378	Rs. 3 0	67	261	Rs. 2 8	693	1,732	7,442	26,519
11	Rs. 3 8	...	...	Rs. 3 0	...	...	Rs. 2 4	...	...	Rs. 2 0	...	...	Rs. 1 12	...	...	...	...
12	Rs. 4 8	...	...	Rs. 4 0	...	...	Rs. 3 8	51	178	Rs. 3 4	...	...	Rs. 2 12	50	137	101	315
13	Rs. 3 4	...	...	Rs. 2 12	...	...	Rs. 2 8	...	...	Rs. 2 4	...	...	Rs. 2 0	150	300	150	300
14	Rs. 7 12	...	...	Rs. 7 4	...	...	Rs. 5 12	1,912	7,544	Rs. 4 4	797	4,184	Rs. 4 12	2,483	11,794	4,592	23,522
15	Rs. 5 0	...	...	Rs. 4 8	...	...	Rs. 3 12	818	3,068	Rs. 3 4	576	1,872	Rs. 2 12	4,532	19,463	5,926	17,404
16	Rs. 2 8	...	...	Rs. 2 0	...	...	Rs. 1 8	...	...	Rs. 1 4	...	...	Rs. 1 8	620	930	620	930
17	Rs. 5 0	...	...	Rs. 4 8	...	...	Rs. 3 12	373	1,389	Rs. 3 4	146	473	Rs. 2 12	1,018	5,274	2,437	7,148
18	Rs. 2 12	...	...	Rs. 1 12	...	...	Rs. 1 12	161	267	Rs. 1 4	40	60	Rs. 1 8	990	1,485	1,104	1,832
19	Rs. 2 8	...	...	Rs. 2 0	...	...	Rs. 1 8	23	34	Rs. 1 4	6	8	Rs. 1 8	21	32	271	531
Total...	6,930	41,619	...	58,374	2,94,936	...	26,334	1,03,667	...	14,925	68,235	...	24,231	71,959	1,30,793	5,80,416	...

Abstract statement showing the extent of irrigated land under each money rate as proposed by His Excellency.

Rate.		Extent.		Assessment.
Rs.	A.	Acres.	Rs.	
9	12	.....	.....	9
9	4	.....	.....	10,552
8	8	.....	.....	36,324
8	4	1,279	.....	12,361
8	0	.....	.....	479
7	12	4,687	.....	19,331
7	4	1,705	.....	6,681
7	0	71	.....	1,38,696
6	12	2,974	.....	15,427
6	8	1,069	.....	2,074
6	4	23,110	.....	5,355
6	0	2,683	.....	52,420
5	12	377	.....	11,794
5	8	1,020	.....	1,15,830
5	4	10,484	.....	1,840
5	0	2,483	.....	18,564
4	12	25,740	.....	41,246
4	8	433	.....	1,358
4	4	4,641	.....	12,181
4	0	10,999	.....	12,648
3	12	388	.....	25,523
3	8	3,748	.....	9,735
3	4	4,216	.....	12,692
3	0	9,281	.....	6,220
2	12	3,894	.....	8,632
2	8	5,641	.....	4,444
2	4	3,110	.....	...
2	0	3,790	.....	...
1	12	2,963	.....	...
1	8	.....	.....	...
Total No. of rates	29	1,30,793	5,80,416	...
		Average per Acre Rupees 4 7 0		...

Do. do. according to Mr. Puckle's original scheme.

Money rates.		Extent.		Assessment.
Rs.	A.	Acres.	Rs.	
9	0	.....	.....	9
8	8	.....	.....	10,232
8	0	1,279	.....	34,050
8	0	4,540	.....	21,231
7	8	3,033	.....	1,57,202
7	0	24,185	.....	17,322
6	8	2,887	.....	1,17,090
6	0	21,289	.....	53,685
6	8	10,737	.....	56,565
5	0	12,570	.....	49,548
4	8	12,387	.....	20,610
4	0	5,496	.....	19,877
3	12	5,679	.....	12,954
3	8	3,986	.....	38,583
3	4	12,861	.....	3,858
3	0	1,403	.....	13,200
2	12	5,280	.....	678
2	8	257	.....	5,846
2	4	2,923	.....	...
2	0	.....	.....	...
Total...	...	1,30,793	6,32,410	...

CHOLAM.

Statement showing the process by which His Excellency's rates for Dry Assessment have been arrived at for Cholam taking Mr. Puckle's Grain values, deducting 20 per cent. for contingencies of season, &c., and taking 1 Rupee per Harris' Cullum as the commutation rate.

Description of soils.	Sorts.	Gross produce per Acre.	Deduct 20 per cent.	Remainder.	Value at Rupee 1 per Harris' Cullum.	Deduct cultivation expense.	Net produce.	One-third net.
1	2	3	4	5	6	7	8	9
		H. C.	H. C.	H. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2. Permanently improved {	1	20	4	16	16 0 0	4 0 0	12 0 0	4 0 0
	2	15	3	12	12 0 0	4 0 0	8 0 0	2 10 8
3. Régar, clay ... {	1	13	3	10	10 0 0	3 8 0	6 8 0	2 2 8
	2	12	2	10	10 0 0	3 8 0	6 8 0	2 2 8
	3	7	1	6	6 0 0	3 8 0	2 8 0	0 13 4
4. Régar, loamy... {	1	16	3	13	13 0 0	4 0 0	9 0 0	3 0 0
	2	13	3	10	10 0 0	4 0 0	6 0 0	2 0 0
	3	9	2	7	7 0 0	4 0 0	3 0 0	1 0 0
5. Do. sandy... {	1	12	2	10	10 0 0	4 0 0	6 0 0	2 0 0
	2	10	2	8	8 0 0	4 0 0	4 0 0	1 5 4
	3	7	1	6	6 0 0	3 8 0	2 8 0	0 13 4
6. Red clay. ... {	1	10	2	8	8 0 0	3 8 0	4 8 0	1 8 0
	2	7	1	6	6 0 0	3 8 0	2 8 0	0 13 4
7. Do. loamy... {	1	12	2	10	10 0 0	3 12 0	6 4 0	2 1 4
	2	10	2	8	8 0 0	3 12 0	4 4 0	1 6 8
	3	6	1	5	5 0 0	3 0 0	2 0 0	0 10 8
8. Do. sandy... {	1	9	2	7	7 0 0	3 8 0	3 8 0	1 2 8
	2	7	1	6	6 0 0	3 4 0	2 12 0	0 14 8
	3	6	1	5	5 0 0	3 0 0	2 0 0	0 10 8

CUMBU.

Statement showing the process by which His Excellency's rates for Dry Assessment have been arrived at for Cumbu, taking 12 Annas as the commutation rate.

Description of soils.	Sorts.	Gross produce per acre.	Deduct 20 per cent.	Remainder.	Value at Annas 12 per Harris' Cullum.	Deduct cultivation expenses.	Net produce.	One-third Net.
1	2	3	4	5	6	7	8	9
		Harris' Cullum.	Harris' Cullum.	Harris' Cullum.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2. Permanently improved..... {	1	23	5	18	13 8 0	4 4 0	9 4 0	3 1 4
	2	18	4	14	10 8 0	4 0 0	6 8 0	2 2 8
3. Rigar, pure..... {	1	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
	2	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
	3	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
4. Do. loamy ... {	1	20	4	16	12 0 0	4 4 0	7 12 0	2 9 4
	2	16	3	13	9 12 0	4 0 0	5 12 0	1 14 8
	3	10	2	8	6 0 0	3 8 0	2 8 0	0 13 4
5. Do. sandy..... {	1	15	3	12	9 0 0	4 0 0	5 0 0	1 10 8
	2	12	2	10	7 8 0	4 0 0	3 8 0	1 2 8
	3	10	2	8	6 0 0	4 0 0	2 0 0	0 10 8
6. Red, pure..... {	1	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
	2	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
7. Do. loamy... {	1	16	3	13	9 12 0	4 0 0	5 12 0	1 14 8
	2	12	2	10	7 8 0	4 0 0	3 8 0	1 2 8
	3	9	2	7	5 4 0	3 8 0	1 12 0	0 9 4
8. Do. sandy..... {	1	12	2	10	7 8 0	4 0 0	3 8 0	1 2 8
	2	10	2	8	6 0 0	4 0 0	2 0 0	0 10 8
	3	8	2	6	4 8 0	3 0 0	1 8 0	0 8 0

RAGGY.

Statement showing the process by which His Excellency's rates for Dry Assessment have been arrived at for Raggy, taking 12 Annas as the commutation rate.

Description of soils.	Sorts.	Gross produce per acre.	Deduct 20 per cent.	Remainder.	Value at Annas 12 per Harris' Cullum.	Deduct cultivation expenses.	Net produce.	One-third Net.
1	2	3	4	5	6	7	8	9
		Harris' Cullum.	Harris' Cullum.	Harris' Cullum.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2. Permanently improved lands ...	1	24	5	19	14 4 0	4 0 0	10 4 0	3 6 8
	2	20	4	16	12 0 0	4 0 0	8 0 0	2 10 8
3. Régar, pure.....	1	17	3	14	10 8 0	3 8 0	7 0 0	2 5 4
	2	14	3	11	8 4 0	3 8 0	4 12 0	1 9 4
	3	10	2	8	6 0 0	3 8 0	2 8 0	0 13 4
4. Do. loamy ...	1	21	4	17	12 12 0	4 0 0	8 12 0	2 14 8
	2	17	3	14	10 8 0	4 0 0	6 8 0	2 3 8
	3	10	2	8	6 0 0	3 4 0	2 12 0	0 14 8
5. Do. sandy...	1	14	3	11	8 4 0	3 8 0	4 12 0	1 9 4
	2	12	2	10	7 8 0	3 8 0	4 0 0	1 5 4
	3	10	2	8	6 0 0	3 8 0	2 8 0	0 13 4
6. Red, pure... ..	1	12	2	10	7 8 0	3 8 0	4 0 0	1 5 4
	2	10	2	8	6 0 0	3 8 0	2 8 0	0 13 4
7. Do. loamy... ..	1	16	3	13	9 12 0	3 8 0	6 4 0	2 1 4
	2	12	2	10	7 8 0	3 8 0	4 0 0	1 5 4
	3	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0
8. Do. sandy... ..	1	12	2	10	7 8 0	3 4 0	4 4 0	1 6 8
	2	10	2	8	6 0 0	3 4 0	2 12 0	0 14 8
	3	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0

VARAGU.

Statement showing the process by which His Excellency's rates for Dry Assessment have been arrived at for Varagu, taking 8 Annas as the commutation rate.

Description of soils.	Sorts.	Gross produce per acre.	Deduct 20 per cent.	Remainder.	Value at 8 Annas per Harris' Cullum.	Deduct cultivation expense.	Net produce.	One-third Net.
1	2	3	4	5	6	7	8	9
		H. cul- lum.	H. cul- lum.	H. cul- lum.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2. Permanently improved.	1	...	...	...	...	...	...	...
	2	...	...	...	...	...	...	...
3. Régar, pure.	1	28	6	22	11 0 0	4 0 0	7 0 0	2 5 4
	2	24	5	19	9 8 0	4 0 0	5 8 0	1 13 4
	3	15	3	12	6 0 0	3 8 0	2 8 0	0 14 4
4. Do. loamy.	1	35	7	28	14 0 0	4 0 0	10 0 0	3 5 4
	2	28	6	22	11 0 0	4 0 0	7 0 0	2 5 4
	3	16	3	13	6 8 0	3 8 0	3 0 0	1 0 0
5. Do. sandy.	1	23	5	18	9 0 0	4 0 0	5 0 0	1 10 8
	2	20	4	16	8 0 0	4 0 0	4 0 0	1 5 4
	3	...	...	...	...	...	...	...
6. Red, pure...	1	20	4	16	8 0 0	3 8 0	4 8 0	1 8 0
	2	15	3	12	6 0 0	3 8 0	2 8 0	0 13 4
7. Do. loamy.	1	20	4	16	8 0 0	3 12 0	4 4 0	1 6 8
	2	18	4	14	7 0 0	3 12 0	3 4 0	1 1 4
	3	...	...	...	...	...	...	...
8. Do. sandy.	1	18	4	14	7 0 0	3 8 0	3 8 0	1 2 8
	2	15	3	12	6 0 0	3 4 0	2 12 0	0 14 8
	3	...	...	...	...	...	...	...

Statement showing one-third of the net produce of the four Dry Grains adopted for calculation of Assessment in the District of Trichinopoly, taking Mr. Puckle's Grain values minus Straw, and allowing 20 per cent. for seasons and commuting at the rates proposed by His Excellency.

	Sort.	Cholum.			Cumbu.			Raggy.			Varagu.			Total.			Average. 3rd Net.			Rates proposed by His Excellency.	
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
2	1	4	0	0	3	1	4	3	8	8	0	0	0	10	8	0	3	8	0	3	8
	2	2	10	8	2	2	2	2	10	8	0	0	0	7	8	0	2	8	0	2	8
3	1	2	2	8	0	0	0	2	5	4	2	5	4	6	13	4	2	4	0	2	4
	2	2	2	8	0	0	0	1	9	4	1	13	4	5	9	4	1	13	9	1	12
	3	0	13	4	0	0	0	0	13	4	0	13	4	2	8	0	0	13	4	0	12
4	1	3	0	0	2	9	4	2	14	8	3	5	4	11	13	4	2	15	4	2	12
	2	2	0	0	1	14	8	2	2	8	2	5	4	8	6	8	2	1	8	2	0
	3	1	0	0	0	13	4	0	14	8	1	0	0	3	12	0	0	15	0	0	12
5	1	2	0	0	1	10	8	1	9	4	1	10	8	6	14	8	1	11	8	1	8
	2	1	5	4	1	2	8	1	5	4	1	5	4	5	2	8	1	4	8	1	4
	3	0	13	4	0	10	8	0	13	4	0	0	0	2	5	4	0	12	5	0	12
6	1	1	8	0	0	0	0	1	5	4	1	8	0	4	5	4	1	7	1	1	4
	2	0	13	4	0	0	0	0	13	4	0	13	4	2	8	0	0	13	4	0	12
7	1	2	1	4	1	14	8	2	1	4	1	6	8	7	8	0	1	14	0	1	12
	2	1	6	8	1	2	8	1	5	4	1	1	4	5	0	0	1	4	0	1	4
	3	0	10	8	0	9	4	0	0	0	0	0	0	1	4	0	0	10	0	0	8
8	1	1	2	8	1	2	8	1	6	8	1	2	8	4	14	8	1	3	8	1	0
	2	0	14	8	0	10	8	0	14	8	0	14	8	3	6	8	0	13	8	0	12
	3	0	10	8	0	8	0	0	0	0	0	0	0	1	2	8	0	9	4	0	8

Table of money rates proposed by His Excellency for dry lands in each group of Villages in comparison with Mr. Puckle's original rates.

Class and sort.		1st Group.		2nd Group.		3rd Group.	
		Mr. Puckle's original rates.	Rates pro- posed by His Excellency.	Mr. Puckle's original rates.	Rates pro- posed by His Excellency.	Mr. Puckle's original rates.	Rates pro- posed by His Excellency.
2	1	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
	2	3 8	3 8	3 4	3 4	3 0	3 0
3	1	2 0	2 4	1 12	2 0	1 8	1 12
	2	1 8	1 12	1 4	1 8	1 0	1 4
	3	0 8	0 12	0 8	0 8	0 8	0 0
4	1	8 0	2 12	2 12	3 8	2 8	2 4
	2	2 0	2 0	1 12	1 12	1 8	1 8
	3	0 12	0 12	0 10	0 8	0 8	0 6
5	1	1 8	1 8	1 4	1 4	1 0	1 0
	2	1 0	1 4	0 14	1 0	0 12	0 12
	3	0 8	0 12	0 8	0 8	0 8	0 6
6	1	1 0	1 4	0 14	1 0	0 12	0 12
	2	0 12	0 12	0 10	0 8	0 8	0 6
7	1	2 0	1 12	1 12	1 8	1 8	1 4
	2	1 0	1 4	0 14	1 0	0 12	0 12
	3	0 8	0 8	0 6	0 6	0 6	0 6
8	1	1 0	1 0	0 14	0 12	0 12	0 8
	2	0 8	0 12	0 6	0 8	0 6	0 6
	3	0 6	0 8	0 6	0 6	0 6	0 0

K.
Statement showing the financial results of the dry Assessment proposed by His Excellency:

Class and No.	1st Group.			2nd Group.			3rd Group.			Total.	
	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Rate.	Extent.	Assessment.	Extent.	Assessment.
1	10	10	10	10	10	10	10	10	10	10	10
2	10	10	10	10	10	10	10	10	10	10	10
3	10	10	10	10	10	10	10	10	10	10	10
4	10	10	10	10	10	10	10	10	10	10	10
5	10	10	10	10	10	10	10	10	10	10	10
6	10	10	10	10	10	10	10	10	10	10	10
7	10	10	10	10	10	10	10	10	10	10	10
8	10	10	10	10	10	10	10	10	10	10	10
9	10	10	10	10	10	10	10	10	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10
11	10	10	10	10	10	10	10	10	10	10	10
12	10	10	10	10	10	10	10	10	10	10	10
13	10	10	10	10	10	10	10	10	10	10	10
14	10	10	10	10	10	10	10	10	10	10	10
15	10	10	10	10	10	10	10	10	10	10	10
16	10	10	10	10	10	10	10	10	10	10	10
17	10	10	10	10	10	10	10	10	10	10	10
18	10	10	10	10	10	10	10	10	10	10	10
19	10	10	10	10	10	10	10	10	10	10	10
20	10	10	10	10	10	10	10	10	10	10	10
21	10	10	10	10	10	10	10	10	10	10	10
22	10	10	10	10	10	10	10	10	10	10	10
23	10	10	10	10	10	10	10	10	10	10	10
24	10	10	10	10	10	10	10	10	10	10	10
25	10	10	10	10	10	10	10	10	10	10	10
26	10	10	10	10	10	10	10	10	10	10	10
27	10	10	10	10	10	10	10	10	10	10	10
28	10	10	10	10	10	10	10	10	10	10	10
29	10	10	10	10	10	10	10	10	10	10	10
30	10	10	10	10	10	10	10	10	10	10	10
Total											

55

Money value.	Extent.	Assessment.
Rs. 10	10	10
Rs. 20	20	20
Rs. 30	30	30
Rs. 40	40	40
Rs. 50	50	50
Rs. 60	60	60
Rs. 70	70	70
Rs. 80	80	80
Rs. 90	90	90
Rs. 100	100	100
Rs. 110	110	110
Rs. 120	120	120
Rs. 130	130	130
Rs. 140	140	140
Rs. 150	150	150
Rs. 160	160	160
Rs. 170	170	170
Rs. 180	180	180
Rs. 190	190	190
Rs. 200	200	200
Rs. 210	210	210
Rs. 220	220	220
Rs. 230	230	230
Rs. 240	240	240
Rs. 250	250	250
Rs. 260	260	260
Rs. 270	270	270
Rs. 280	280	280
Rs. 290	290	290
Rs. 300	300	300
Rs. 310	310	310
Rs. 320	320	320
Rs. 330	330	330
Rs. 340	340	340
Rs. 350	350	350
Rs. 360	360	360
Rs. 370	370	370
Rs. 380	380	380
Rs. 390	390	390
Rs. 400	400	400
Rs. 410	410	410
Rs. 420	420	420
Rs. 430	430	430
Rs. 440	440	440
Rs. 450	450	450
Rs. 460	460	460
Rs. 470	470	470
Rs. 480	480	480
Rs. 490	490	490
Rs. 500	500	500
Rs. 510	510	510
Rs. 520	520	520
Rs. 530	530	530
Rs. 540	540	540
Rs. 550	550	550
Rs. 560	560	560
Rs. 570	570	570
Rs. 580	580	580
Rs. 590	590	590
Rs. 600	600	600
Rs. 610	610	610
Rs. 620	620	620
Rs. 630	630	630
Rs. 640	640	640
Rs. 650	650	650
Rs. 660	660	660
Rs. 670	670	670
Rs. 680	680	680
Rs. 690	690	690
Rs. 700	700	700
Rs. 710	710	710
Rs. 720	720	720
Rs. 730	730	730
Rs. 740	740	740
Rs. 750	750	750
Rs. 760	760	760
Rs. 770	770	770
Rs. 780	780	780
Rs. 790	790	790
Rs. 800	800	800
Rs. 810	810	810
Rs. 820	820	820
Rs. 830	830	830
Rs. 840	840	840
Rs. 850	850	850
Rs. 860	860	860
Rs. 870	870	870
Rs. 880	880	880
Rs. 890	890	890
Rs. 900	900	900
Rs. 910	910	910
Rs. 920	920	920
Rs. 930	930	930
Rs. 940	940	940
Rs. 950	950	950
Rs. 960	960	960
Rs. 970	970	970
Rs. 980	980	980
Rs. 990	990	990
Rs. 1000	1000	1000
Rs. 1010	1010	1010
Rs. 1020	1020	1020
Rs. 1030	1030	1030
Rs. 1040	1040	1040
Rs. 1050	1050	1050
Rs. 1060	1060	1060
Rs. 1070	1070	1070
Rs. 1080	1080	1080
Rs. 1090	1090	1090
Rs. 1100	1100	1100
Rs. 1110	1110	1110
Rs. 1120	1120	1120
Rs. 1130	1130	1130
Rs. 1140	1140	1140
Rs. 1150	1150	1150
Rs. 1160	1160	1160
Rs. 1170	1170	1170
Rs. 1180	1180	1180
Rs. 1190	1190	1190
Rs. 1200	1200	1200
Rs. 1210	1210	1210
Rs. 1220	1220	1220
Rs. 1230	1230	1230
Rs. 1240	1240	1240
Rs. 1250	1250	1250
Rs. 1260	1260	1260
Rs. 1270	1270	1270
Rs. 1280	1280	1280
Rs. 1290	1290	1290
Rs. 1300	1300	1300
Rs. 1310	1310	1310
Rs. 1320	1320	1320
Rs. 1330	1330	1330
Rs. 1340	1340	1340
Rs. 1350	1350	1350
Rs. 1360	1360	1360
Rs. 1370	1370	1370
Rs. 1380	1380	1380
Rs. 1390	1390	1390
Rs. 1400	1400	1400
Rs. 1410	1410	1410
Rs. 1420	1420	1420
Rs. 1430	1430	1430
Rs. 1440	1440	1440
Rs. 1450	1450	1450
Rs. 1460	1460	1460
Rs. 1470	1470	1470
Rs. 1480	1480	1480
Rs. 1490	1490	1490
Rs. 1500	1500	1500
Rs. 1510	1510	1510
Rs. 1520	1520	1520
Rs. 1530	1530	1530
Rs. 1540	1540	1540
Rs. 1550	1550	1550
Rs. 1560	1560	1560
Rs. 1570	1570	1570
Rs. 1580	1580	1580
Rs. 1590	1590	1590
Rs. 1600	1600	1600
Rs. 1610	1610	1610
Rs. 1620	1620	1620
Rs. 1630	1630	1630
Rs. 1640	1640	1640
Rs. 1650	1650	1650
Rs. 1660	1660	1660
Rs. 1670	1670	1670
Rs. 1680	1680	1680
Rs. 1690	1690	1690
Rs. 1700	1700	1700
Rs. 1710	1710	1710
Rs. 1720	1720	1720
Rs. 1730	1730	1730
Rs. 1740	1740	1740
Rs. 1750	1750	1750
Rs. 1760	1760	1760
Rs. 1770	1770	1770
Rs. 1780	1780	1780
Rs. 1790	1790	1790
Rs. 1800	1800	1800
Rs. 1810	1810	1810
Rs. 1820	1820	1820
Rs. 1830	1830	1830
Rs. 1840	1840	1840
Rs. 1850	1850	1850
Rs. 1860	1860	1860
Rs. 1870	1870	1870
Rs. 1880	1880	1880
Rs. 1890	1890	1890
Rs. 1900	1900	1900
Rs. 1910	1910	1910
Rs. 1920	1920	1920
Rs. 1930	1930	1930
Rs. 1940	1940	1940
Rs. 1950	1950	1950
Rs. 1960	1960	1960
Rs. 1970	1970	1970
Rs. 1980	1980	1980
Rs. 1990	1990	1990
Rs. 2000	2000	2000
Rs. 2010	2010	2010
Rs. 2020	2020	2020
Rs. 2030	2030	2030
Rs. 2040	2040	2040
Rs. 2050	2050	2050
Rs. 2060	2060	2060
Rs. 2070	2070	2070
Rs. 2080	2080	2080
Rs. 2090	2090	2090
Rs. 2100	2100	2100
Rs. 2110	2110	2110
Rs. 2120	2120	2120
Rs. 2130	2130	2130
Rs. 2140	2140	2140
Rs. 2150	2150	2150
Rs. 2160	2160	2160
Rs. 2170	2170	2170
Rs. 2180	2180	2180
Rs. 2190	2190	2190
Rs. 2200	2200	2200
Rs. 2210	2210	2210
Rs. 2220	2220	2220
Rs. 2230	2230	2230
Rs. 2240	2240	2240
Rs. 2250	2250	2250
Rs. 2260	2260	2260
Rs. 2270	2270	2270
Rs. 2280	2280	2280
Rs. 2290	2290	2290
Rs. 2300	2300	2300
Rs. 2310	2310	2310
Rs. 2320	2320	2320
Rs. 2330	2330	2330
Rs. 2340	2340	2340
Rs. 2350	2350	2350
Rs. 2360	2360	2360
Rs. 2370	2370	2370
Rs. 2380	2380	2380
Rs. 2390	2390	2390
Rs. 2400	2400	2400
Rs. 2410	2410	2410
Rs. 2420	2420	2420
Rs. 2430	2430	2430
Rs. 2440	2440	2440
Rs. 2450	2450	2450
Rs. 2460	2460	2460
Rs. 2470	2470	2470
Rs. 2480	2480	2480
Rs. 2490	2490	2490
Rs. 2500	2500	2500
Rs. 2510	2510	2510
Rs. 2520	2520	2520
Rs. 2530	2530	2530
Rs. 2540	2540	2540
Rs. 2550	2550	2550
Rs. 2560	2560	2560
Rs. 2570	2570	2570
Rs. 2580	2580	2580
Rs. 2590	2590	2590

XIV.

MINUTE BY THE HONORABLE E. MALTBY.

1. I have read with attention the President's Minute of the 1st instant, on the subject of the Trichinopoly assessment.

2. It is my wish to be as concise as possible, and I will therefore briefly remark that this subject was disposed of by the orders passed in Council early in August last, but on His Excellency declaring his intention of returning to the Presidency, if necessary, to place his veto on those orders, their issue was suspended. The Members of Government were unwilling that a public sign should thus be given of differences of opinion in the Council, and therefore waived the form of the President's veto being given in person, but at the same time they disclaimed being responsible for the delay which would occur in the settlement of this long pending question by the orders passed in Council not being carried into effect.

3. His Excellency describes in his present Minute the result of the further consideration which he has given to the subject. He now accepts Mr. Puckle's statistics as the basis of a new assessment, and proposes one which differs but slightly in its total amount from that determined upon in the order of Council. Instead of Rupees 11,17,713, the President's assessment would be about Rupees 11,51,951. Thus giving an increase in round numbers of Rupees 34,000, the larger portion of which would fall on the unirrigated lands.

4. But the processes by which this nearly similar results are arrived at vary in an important manner. His Excellency takes far higher commutation prices than those recommended by the Revenue Board and adopted in the order of Council, and as this would increase the assessment by 50 per cent. his assessment is based on one-third of the supposed net produce, although this is a lower portion than has hitherto been considered to be the fair due of Government.

5. I regret being unable to concur in this arrangement. For the reasons given in my Minutes of 31st July and 12th August last, I consider it very essential that the commutation rate should be moderate, and be fixed upon a long series of years when a permanent assessment is being arranged. Even though the rates of assessment be light in themselves an opening is given for clamor and discontent, when current prices fall below the assumed commutation rate, and I could not consider it a safe course to assume a high commutation rate and then correct its effect by taking a diminished portion of the produce whether gross or net. I may observe here that the price of rice has sunk considerably in Tanjore, the adjoining province to Trichinopoly, in the last three months.

6. Again it appears to me that it would be an embarrassing precedent to adopt formally on this occasion one-third of the supposed net produce as the limit of the Government demand. Not only would this course be inconsistent with our late proceedings and hamper us on future occasions, but in the present instance it disturbs the rates of assessment fixed by the Settlement Officers after careful local enquiry, in a way which would only be prudent and justifiable if our knowledge of the net produce was far more exact than it is. The President observes in his Minute that "the effect of working out this principle as far as the individual holders of property are concerned, has been to raise the assessment upon the better descriptions of land above the rates adopted by Mr. Puckle, while it lowers the assessment upon the inferior soils, this being in fact the necessary result of taking a proportion of the net instead of the gross crop." It will be observed, however, from the table J, circulated with His Excellency's Minute, that the rates will be increased on many of the lowest classes of dry land, in some instances to the extent of 50 per cent., and I cannot consider that it would be safe to accept such a result. I would again call attention to those warnings which were given to the Settlement Officers in the North-Western Provinces, and which were quoted by me in paragraph 7 of my Minute of the 12th August.

7. In Trichinopoly the dry lands require especial consideration, as they form the poorest as well as by far the most extensive area of the Province. Mr. Puckle is inclined to think that his own rates are higher than is advisable, and I learn from him that the settlement proposed by His Excellency would raise the assessment in numerous instances above that which is now paid. I feel that this is a grave practical objection against His Excellency's scheme, especially in a poor

and backward District such as we have here to deal with, and it forms an additional reason why I am unable to concur in the plan of assessment which His Excellency has proposed.

8. The omission of the straw in calculating the produce, which the President now adopts, is in accordance with the course sanctioned by Government in the settlement of the Manargoody and Chellumbram Talooks of South Arcot. The straw had not been included in previous Survey settlements, and the attempt to do so on this occasion was found open to difficulty and objection.

9. The only remaining point to which I need refer is the course which is now to be followed. I continue of opinion that the orders passed in Council in August last should be carried out, and that the Despatch to the Secretary of State communicating their tenor should be despatched. But for the action taken by the President the question would have been disposed of in this manner two months since, and if there is to be further delay and a reference to the Secretary of State, the responsibility rests, I consider, with His Excellency should he still deem it necessary to stop an act passed in Council instead of confining himself to recording the reasons of his dissent.

10. In his present Minute His Excellency styles the order passed in Council "the draft Order approved by the Members of Council," and I am obliged to allude to this expression lest it should give rise to any erroneous impression. The question of the Trichinopoly Assessment was a very important and pressing one. Eight years had passed since the survey operations commenced. The people of the District were anxiously expecting the decision of Government, and the Settlement Establishment was waiting for orders to go on with its work. Under these circumstances and after a careful consideration of all the papers, including the Minute in which His Excellency had recorded his views, the Members of Government present in Council felt it their duty to pass final orders and communicate their tenor in a Despatch to the Secretary of State. The action of the Government was thus complete, and if it is to be arrested by the President the responsibility is with His Excellency. I am anxiously averse to further delay in introducing a revised settlement into Trichinopoly and consider no reference to the Secretary of State necessary beyond reporting as hitherto the orders which the majority of the Members of Council concurred in passing. The Minute of a dissentient Member relieves him, on these occasions, from being responsible for the orders which may have been issued.

(Signed) E. MALTBY.

5th October 1863.

MINUTE BY THE HONORABLE Mr. PYCROFT.

1. In his Minute under date the 1st instant, His Excellency the President has laid before the Board the report promised in his previous Minute of the 6th August last, of his scheme for the revision of the assessment of the Trichinopoly District in lieu of that approved by the Members of Council, and set out in the Order of Government passed by them in the beginning of last August.

2. This latter scheme was, with some modifications, that which had been submitted by Mr. Puckle in his Report of 23rd October 1860. It may be useful to recapitulate briefly the leading features of this scheme.

3. For the irrigated lands Mr. Puckle took, as the basis of his assessment, an average proportion of the crop nearly coinciding with 30 per cent. of the gross produce, and commuted this into money at the price of 8 Annas per Harris' Cullum. He made no

deduction from the gross produce of Nunjah lands to meet vicissitudes of seasons, on the ground that remissions would be granted for failure of irrigation. His total wet assessment for seven Talooks out of the nine which compose the District thus obtained, calculated on the cultivation of Fusly 1271, was Rupees 6,32,439.

4. The Government have (Order paragraph 34) thought with the Board of Revenue that some allowance should be made for ordinary fluctuations of season as well as for the unprofitable parts of fields which had not been excluded by the Survey Department. On account of these they sanctioned an allowance of 10 per cent. The total Nunjah settlement thus stood at Rupees 5,69,196, being a reduction of Rupees 59,196 below Mr. Puckle's original assessment, and falling Rupees 46,422 below the Net Jummabundi assessment of Fusly 1271.

4. For dry lands, which it may be observed comprise nine-tenths of the lands under cultivation in the Trichinopoly District, more than half of them being of the poorest clay and gravelly soils of the Carnatic, the proportion of the gross produce taken by Mr. Puckle for the Government share of the crop was in five out of the nine classes considerably less than 25 per cent.; in one the rate was equal, and in three only was it slightly higher; the area coming under these three last classes being land of superior quality, and not aggregating more than 4 per cent of the whole. The commutation price of the dry grains was fixed by Mr. Puckle on the same principle as the rate for paddy. A deduction of 20 per cent. was made from the gross produce to meet vicissitudes of season. The total settlement for the dry lands of the seven Talooks thus obtained was Rupees 4,40,321. The Government Order, paragraph 35, accepted this without alteration. It involved a reduction of Rupees 80,882 on the Jummabundi of Fusly 1271.

5. Making additions for second crop, Fusli Jasti, and fees, the total settlement sanctioned by Government amounted to Rupees 11,17,713, and gave a relief to the people on the Jummabundi of Fusly 1271 (1861-62) of Rupees 2,47,361.

6. The settlement now proposed by His Excellency does not in its aggregate amount differ materially from that sanctioned by Mr. Maltby and myself in August last. It exceeds it by about Rupees 34,000; the bulk of the increase being on the dry lands. The mode by which His Excellency's settlement has been arrived at differs however widely from that adopted by Mr. Puckle, and as a consequence the distribution of the total amount over the several classes of land differs from his widely also.

7. His Excellency accepts the gross and net produce, classification of land and grouping of villages, submitted by Mr. Puckle. For the Nunjah he assumes one-third of the net produce for the grain assessment, and commutes it into money according to the town-selling prices for the last fifteen years, excluding from the average two years during which exceptionally high

Paragraph 35.

Proceedings Board of Revenue, 3rd March 1863, paragraph 4.

From Acting Director of Revenue Settlement, 31st December 1863, paragraph 12.

This Settlement included a Road Fund of 3 per cent.

* The rate thus obtained is 12 Annas per Mavru Cullum, being 60 per cent. above that of Mr. Puckle's.

prices ruled on account of a general scarcity. From this settlement no remissions are to be made unless under special circumstances. The Poonjah assessment has been framed in the same way, except that 20 per cent. has been deducted from the gross produce to meet fluctuations of season before striking the net produce on which the settlement is to be based.

8. As respects second crop, Fasl Jasty, and fees, His Excellency agrees with his colleagues. These therefore do not need remark.

9. It will thus be seen that His Excellency's settlement differs from that of Mr. Puckle in that it is based on an uniform proportion of the net produce, and that the commutation rate is fixed on a different principle, and at a much higher figure.

10. His Excellency states that he has adopted the net produce as the unit of which the Government is to take a fractional share, in accordance with the opinion of the Court of Directors and of the Secretary of State. In his Minutes of the 31st July and 12th August last, my colleague Mr. Maltby, has, I think, conclusively shown that this course was not followed in the settlement either of Bombay or the North-West Provinces, and that ultimately the Secretary of State's instructions resolved themselves into enjoining moderation as the main point to be regarded, "so that the assessment should be fixed at a rate sufficiently low to allow for error of judgment on the part of the Settlement Officers." There is, however, one paper which Mr. Maltby has not quoted, but from which I would venture to cite an extract, albeit somewhat lengthy, on account of its appositeness to the present discussion, the practical sound sense which it conveys, and, I may add, the character of the Officer by whom it was written. In their Proceedings of 15th July 1857, paragraphs 7 and 8, the Board of Revenue say:—

"To carry out the Court's views as to fixing the assessment on the net produce is impracticable in Khetwar (i. e. field assessed) settlements." "In estimating the relative values of fields the Board would invest the Settlement Officers with very full powers. None but those employed on the spot in personal investigations can presume to lay down detailed and inflexible rules, and it is not to be expected that the assessment eventually fixed on any field will be exactly a proportion either of the gross or of the net produce, as there is a vast variety of local circumstances to cause variation from what may be taken as the primary data. The Government have already stated that they consider the share of the Government should not exceed 30 per cent. of the gross produce, and they expect that this will be about two-thirds of the net produce. This should be a sufficient guide for the Settlement Officer whether he makes his original calculations on the gross or net. The Board greatly doubt whether the Settlement Officers of the North-West Provinces could have attempted to apportion two-thirds of the net produce on every field, and from the very earliest periods of history the Ryots of the Carnatic have been accustomed to and understand the system of yielding to Government a certain per centage of the gross produce leaving it to the assessing authority to make this per centage lighter on the inferior soils, a plan which would in practice seem to meet the objections of the Court that the better soils would be favored."

11. His Excellency states that two-thirds of the net produce was considered to be the fair share of Government in the North-West Provinces; but that for Trichinopoly he has taken one-third only. The instructions to the Settlement Officers in the North-West Provinces, quoted by Mr. Maltby in paragraph 7 of his Minute of 12th August last, show that in fact that settlement was not based on any specified proportion of the produce, gross or net. "Settlement operations were not matter of arithmetical calculation but of judgment and sound discretion." But further the settlement of the North-West Provinces differs so widely from that of our Madras Districts that no analogy obtains between them. The former was a village settlement and for a term of years; the latter a Ryotwar field settlement meant, it is hoped, to be permanent.

This part of the Board's Proceedings is understood to have been written by Mr. W. H. Bayley then a Member of it. Mr. Bayley was a gentleman of much Revenue experience; he had conducted an experimental survey and assessment in the Province of Karnool; he was a man of considerable scientific attainments, and had paid much attention to the study of Geology and Agricultural Chemistry in their bearing on the qualities and classification of soils. His colleagues, parties to the same proceedings, Messrs. Parker and Goldingham, were Officers of great Revenue experience.

The net produce in the North-West Province is the rent paid by the cultivators to the village proprietor. The village assessment was fixed for thirty years and all the waste was available for culture free of charge during that period. By net produce in a Madras Ryotwar settlement is meant the gross produce less the mere actual cost of cultivation. Moreover, the assessment throughout the North-West Provinces is in its actual incidence on the cultivator very much lighter than any Madras settlement. Colonel Baird Smith in his second report on the famine, paragraph 44, calculates the proportion of the land tax to the gross produce as 1 to 8 or 12½ per cent.

12. Two-thirds of the net produce would doubtless fall more heavily on the Madras Ryot than on his fellow in the North-West Provinces; but I wholly fail to see why His Excellency has assumed one-third or half the assumed North-West standard as his basis. No explanation on this point is afforded, beyond that it has been thought best to pitch the rate low to avoid the necessity for any but special remissions, and to guard against possible errors in the estimate of produce or cost of cultivation. I am not aware that one-third of the net produce has ever yet been assumed as the basis of any Indian Revenue Settlement. Two-thirds of the net have sometimes been assumed as equal to 30 per cent. of the gross produce; one-third would therefore only be equal to 15 per cent., which certainly is a much lower share than has ever yet been taken for Government in any Madras settlement. I cannot but regard this assumption of one-third of the net produce as altogether arbitrary and theoretical. With Mr. Maltby too, I may doubt whether it would not be an embarrassing precedent to adopt formally on this occasion one-third of the supposed net produce as the limit of the Government demand.

13. One reason why the proportion has been kept thus low will however appear when we enter on the second part of our subject, viz., the commutation rate. His Excellency adopting Mr. Puckle's returns of net produce has increased upon his commutation rate for paddy to the extent of 50 per cent., and in that for the dry grains in a similar proportion. It was clear then that unless the proportion to be commuted was kept very low the money assessment would have come out at a figure which no land could possibly bear. Thus supposing two-thirds of the produce had been assumed the assessment on the first class land would have been Rupees 15½ per acre.

14. COMMUTATION PRICES.—The commutation price for paddy adopted by His Excellency—and it seems to have been much the same with that of the dry grains—is the average price obtained at the market towns of the District for a series of fifteen years, but excluding from the calculation two in which exceptionally high prices ruled. Had these been taken into the account the Government share of the crop would have had to be proportionally reduced to compensate for the higher rate of commutation. I cannot, however, but look upon this course of excluding years of very high prices from the calculation to be radically unsound, and as rendering the average erroneous and of no real value. Such averages should be so framed as to embrace years of every kind, those of eminently high as well as of very depressed prices. If the exceptional years excluded by His Excellency would not have been sufficiently qualified by the rest in the series which he has taken, a longer series should have been adopted, so as to provide for all fluctuations and disturbing causes.

15. Again the prices taken are the retail selling prices of the market towns. But it is notorious that the Ryot does not realize these prices, nor anything like them. He is usually a small holder, of very humble means, and in the hands of the Sowcar or Cornfactor, who makes him advances on his growing crop and at usurious interest. In this country a very common rate of interest among the natives, even when the security is tolerably good, is one Anna* per Rupee per month or 75 per cent. per annum. The reason for adopting the town prices given by His Excellency is not convincing to my mind. It has been pointed out by Mr. Maltby in his Minute of 12th August last, paragraphs 12 and 14, that distance from market was "only one among the many items which in the aggregate regulated the grouping of the villages." The allowance so made on this account is wholly insufficient to compensate to the grower for the difference between village and town prices.

16. The commutation price for paddy proposed by Mr. Puckle—and that for the dry grains was much the same—is, within a fraction, that realized by the Ryots, as per their private accounts, on an

Report 23rd October 1860, paragraphs 69, 76.

* In some late inquiries into irregularities at the Government Press it was found that the Cash-keeper had been in the habit of making advances on their pay to the inferior servants at this rate, although as their pay passed through his hands, he ran little or no risk.

average of 57 years or from Fusly 1211 (1801) to Fusly 1263 (1858-59) the year preceding that of his report. The prices he says, "we determined after much discussion on the subject, and though mainly based on the valuable information procured from the Collector's records differ but little from those given by the Ryots, who were called on to state what they considered to be a fair commutation price for the several kinds of grain." His prices have been accepted by Mr. Newill and the Board of Revenue. Looking to the manner in which they are obtained, they certainly are not likely to be unfavorable to the Ryot; but if they do err in this respect the error is on the right side. In a District containing "439,207 Acres of cultivable waste land assessed at Rupees 2,83,602 besides Peramboko and extensive tracts of jungle land which have never yet been surveyed," any sacrifice of revenue that may be made on this score will speedily be replaced.

17. Under the above considerations I regret that I cannot accept His Excellency's scheme of assessment for the Trichinopoly District. Of the two elements in his calculation, the Government share of the produce and the commutation price, the former seems to me to be purely arbitrary, and the latter to be fixed on an erroneous principle, and to be excessive in amount. With the utmost personal respect to His Excellency, and fully recognizing the attention which he has given to the subject, I must further be permitted to doubt whether any system of assessment elaborated in the closet can in its practical bearing on the Ryot stand a comparison with rates worked out on the spot by an intelligent Revenue Officer, after full local inquiry and inspection, free communication with the Ryots, and a due exercise of that judgment and discretion which the best authorities seem agreed in leaving to the Settling Officer.

18. The discussion of this subject has now been exhausted; it remains to consider what course should be finally taken. I adhere to the Government order passed by Mr. Maltby and myself early in August last, and with him I regard that order as a complete and valid act of the actual Government. We forbore to issue that order in deference to His Excellency's wishes, and to avoid the public scandal which would have been caused had its execution after issue been suspended by His Excellency in his exercise of a prerogative, not, as I must consider, intended to be used for such a purpose. I still think that the Order and Despatch to the Secretary of State should be sent out, His Excellency recording his Minutes of dissent in the usual form. I cannot concur in his proposal that the subject should be referred for the orders of the Secretary of State. It is a question which, in my view, can best be settled in this country. It is quite competent to us and therefore our duty to dispose of it here. I can see nothing in this question which should take it out of the ordinary category of questions on which the opinions of the Members of Government differ, and in which the orders passed are those of the majority, it being open to any individual Member to record his dissent and the reason for it, for his own satisfaction and for the information of the Secretary of State. If however His Excellency presses a reference, I shall not oppose it, further than by the above exposition of my sentiments. The consequence will be that the introduction of the new assessment must be deferred for another year, to the disappointment of the people and, I fear it must be added, not to the credit of our Government. It must, however, be clearly understood that in this case I am not responsible for the delay that will ensue any more than I am for that which has already occurred in the two months which have elapsed since our orders were passed in the commencement of August last.

9th October 1863.

(Signed) T. PYCROFT.

XVI

77

MINUTE BY THE HONORABLE THE PRESIDENT.

1. I regret that the Members of Council should have refused to concur in the Settlement of the Trichinopoly Assessment proposed by me, and should still press the adoption of the scheme embodied in the Government Order of August last. As, however, I consider the difference between us to be more one of principle than of detail, I adhere to my intention of referring the points upon which we differ to the Secretary of State, and am quite prepared to take upon myself the whole responsibility of such reference. The evils which may result from the consequent delay in introducing the new Assessment are, I conceive, very much exaggerated. There are, I am aware, several instances of irregular, and perhaps of undue assessment, but, as according to Mr. Puckle's own showing, the prices obtained for produce are far in excess of the existing commutation rate, the position of the Ryot is not such as to justify the statements made as to the pressure of the existing assessment.

2. If, however, these evils were far in excess of my estimate of their amount, I should still think that it would be better to endure them, than to commence the establishment of a new system upon essentially erroneous principles.

3. In their last Minutes the Members of Council object,

First.—To the adoption of the *net* produce instead of the *gross* as the unit of which the Government is to take a fraction,

Second.—To the adoption of one-third as the fraction to be taken.

Third.—To the commutation rate of 12 Annas per Cullum.

4. My reasons for adopting the *net* produce are fully given in my former Minute and need not be alluded to here.

5. The proportion of one-third is not, as supposed by Mr. Pycroft, purely arbitrary and theoretical, but is based upon a knowledge of the proportions exacted elsewhere, and which are considered fair and reasonable. The commutation rate is objected to on the ground that it is too high, and that the rate proposed by Mr. Puckle is within a fraction of that realized by the Ryots as shown by their private accounts; but without alluding to the absurdity of imagining that a man realizing 30 Rupees per annum, is in the habit of keeping private accounts, I would observe that in the average given by Mr. Puckle, four years of high prices have been omitted; that the mean given by him as the average of the five years from 1853 to 1858 gives the price paid to the Ryot as 12 Annas 7 Pice per Cullum, and if the mean of the years from 1858 to 1862 is taken under the supposition that the price paid to the Ryot bears a constant ratio to that of the market price, the Ryot will have received during those four years 16 Annas 3 Pice per Cullum. Again, if the mean of fifteen years is taken it will be found that the commutation price as given by me is as near as possible the average of the price received by the Ryot. I do not think that any further explanation is called for.

24th October 1863.

(Signed) W. T. DENISON.

71
India Office,
London 24 February 1864.

Revenue,
No. 2

To His Excellency The Honourable The Governor in
Council, Fort St. George.

Sir,

Para. 1. I have had under my consideration in Council the Letters from your Excellency in Council, dated the 26th October and 13th November last (Nos. 113 and 121 of 1863), relative to the revision of the assessment of the District of Trichinopoly.

2. I cannot but express my great regret that your President should have felt it necessary to refer for the decision of the Secretary of State for India a question which, although undoubtedly involving principles of the highest importance, depends for its solution mainly on considerations of detail which can be judged of and determined much more satisfactorily in India than in this country. It is unfortunate that the discussion of this question should have occurred at a time when the President was absent from his Council, and that it was consequently necessary that the opinions of the several members should be recorded and exchanged in a written form. I am satisfied that, if the discussion had been conducted orally at the council table, the differences which have assumed so much prominence in the recorded Minutes, might have been smoothed down, if not altogether reconciled, and a scheme of settlement for the Trichinopoly District might have been agreed on with the consent of all the authorities concerned, without calling on the Secretary of State to pronounce a judgment on matters of detail which it certainly is not within his province, and which he consequently should not be called on, to decide. Your Excellency cannot expect that the Secretary of State for India in Council should deliver an authoritative opinion in favour of any one of the proposed settlements submitted in the papers under review, of which, from the first settlement proposed by Mr. Puckle in October 1860 up to the settlement arranged by your Excellency in 1863, there are no less than eight, varying in their aggregate amount from Rs. 9,58,145 to Rs. 11,51,946.

3. The total area of the district to which these settlements have to be applied is stated to be 1,942 square miles; and it appears to me that, compared with the assessment previously in operation, all of them have the great merit of being moderate, at least as regards their general pressure on the district in the aggregate, although it is, at the same time, more than probable that, in some cases, the rates may require revision in their application to particular classes of land, and especially to those of the lowest grades of fertility.

4. In his concluding Minute (24th October 1863), Sir William Denison observes that he regards the difference between himself and his Council

to be "more one of principle than of detail," and he states the points in his own argument to which his colleagues object to be the following, viz. :—

First. The adoption of the *net* produce, instead of the *gross*, as the unit of which the Government is to take a fraction.

Secondly. The adoption of one-third as the fraction to be taken ; and,

Thirdly. The commutation rate of 12 annas per Harris' cullum of paddy.*

* 1 Harris' cullum =
24 Madras measures.
1 Ordinary cullum =
40 Madras measures.

5. I proceed to remark on these points in the order in which they are placed by your President.

6. Firstly. The adoption of the *net* produce, instead of the *gross*, as the unit of which the Government is to take a fraction.

7. On this point it seems to me to be sufficient to refer you to the instructions already given by the Home Authorities, which have on no subsequent occasion been in any respect altered or modified.

8. In their Despatch of the 17th December (No. 17) 1856, paras 15 to 20, the Court of Directors, in conveying their sanction to the revised Survey and Settlement of the Madras Presidency, discussed at considerable length the question whether the *gross* or the *net* produce should be taken as the basis of the revised assessment, and recorded the conclusion at which they had arrived in the following terms :—"We are of opinion that the assessment should be proportioned to the *net*, and not to the *gross* produce. In endeavouring to fix the assessment on the basis of the *net* produce or rent, we apprehend that you would be pursuing a course founded on correct principles."

9. Again, in Lord Stanley's Despatch of the 15th December (No. 5) 1858, paras. 13 to 15, the same principle was repeated, and His Lordship added to what had been previously said by stating, that while he was "satisfied that it is quite impossible to ascertain, with any approach to minute accuracy, either the *gross* or the *net* produce of each field," he was "at the same time convinced that if either or both of these objects could be accomplished, the right course would be to take a fixed proportion of the *net*, and not of the *gross* produce."

10. Since the date of these instructions, nothing appears to have been written which could in any way weaken or impair their force and effect. Sir William Denison accordingly found himself under the most positive and distinct orders to carry out the revision of the Settlement of the Madras Presidency on the basis of the *net*, and not of the *gross* produce ; not, indeed, to be worked out pedantically, or with any pretence to mathematical accuracy, but to be kept in view by every Settlement Officer in forming his assessments.

11. It appears, however, that the papers bearing on the Settlement of Trichinopoly, as placed in the hands of your President, comprehended differing, and even contradictory proposals as regards the principles on which the rates of assessment to be levied in that district should be based, and that the views propounded by the several authorities who had taken part in the discussion were neither clear nor consistent. It is unnecessary to go into the somewhat complicated arguments which have been used in the course of these discussions, but, considering that the instructions which your Government had received from the Home Authorities distinctly order that the revised assessment should "be proportioned to the *net* and not to the *gross* produce," I have no hesitation in stating that it is not my intention to withdraw or to modify in any respect those instructions, and that I am accordingly prepared to give my full support to the proposition of Sir William Denison, that the *net* and not the *gross*

produce should be adopted, as the unit of which the Government is to take a fraction.

12. I now proceed to the next point in your President's Minute, viz., that "one-third of the *net* produce should be adopted as the fraction to be taken."

13. I have altogether failed to discover from the papers before me the grounds on which Sir William Denison has determined on selecting one-third of the *net* produce as the share to be accepted by the Government. In his Minute of the 1st October 1863, paras. 5 and 6, he proposes "to take one-third of the *net* produce of the soil as the Government share," while he at the same time admits that "two-thirds of the *net* produce is considered to be the fair share of the Government in the North-West Provinces." He proceeds to say that he has "thought it better in every way to leave to the ryot such an ample share of the clear produce of his land as will fully justify the Government in establishing the principle that no remission of assessment will be made, unless under very special circumstances, while any error, either in the estimates of produce, or of the cost of cultivation, will be amply provided for." Mr. Maltby, (Minute, 5th October 1863, para. 6,) is of opinion that "it would be an embarrassing precedent to adopt formally on this occasion one-third of the supposed *net* produce as the limit of the Government demand ;" to which Mr. Pycroft adds (Minute, 9th October 1863, para. 17) that the share of the produce adopted by the Governor "seems to him to be purely arbitrary." To these comments on the part of the Members of Council, the Governor only replies in his concluding Minute (24th October 1863, para. 5),—"The proportion of one-third is not, as supposed by Mr. Pycroft, purely arbitrary and theoretical, but is based upon a knowledge of the proportions exacted elsewhere, and which are considered fair and reasonable."

14. It would have been more satisfactory if Sir William Denison had specified in what districts a proportion of one-third only of the *net* produce is exacted, and is considered fair and reasonable, i.e., by the person or Government entitled to the rent or revenue of the land. I am not aware that in any part of India a proportion of one-third of the *net* produce has ever been declared to be the fair share to which the Government is entitled. It will be sufficient to refer to the case of the North-Western Provinces, which is particularly mentioned by Sir William Denison himself. In the original settlement of these Provinces (as conducted mainly by those distinguished officers, Mr. Mertins Bird and Mr. Thomason), the amount taken by Government was based on an estimate of two-thirds of the *net* assets of the villages. On the revision of that settlement, which is now in progress, the share of the *net* assets to be taken by the Government has been reduced from two-thirds to one-half. It is, nevertheless, understood that the produce of the soil has so much increased, from the improvement of agriculture and the extension of cultivation, that the aggregate amount to be received by the State, under the smaller proportion, will not fall short of that which was drawn from it under the higher proportion fixed by the former settlement. It must, however, be borne in mind that the settlement of the North-West Provinces was not a Khetwar or Ryotwar settlement, but a settlement by villages or mouzas ; the expense and trouble of collecting the revenue from the individual cultivators fell upon the parties who engaged for the settlement, whether talookdars or village communities, represented by their lumberdars, whereas in Madras the collection in detail of the small sums which make up the land revenue is undertaken by the paid officers of the State. This consideration will at once explain that if, in a province under Mouzawar settlement, one-half or even two-thirds of the *net* produce can be taken by the State, without in any way impeding its advance in agricultural prosperity, the same or even a

greater proportion may be taken in Ryotwar districts like those of Madras, without fear of injury to the interests of the cultivators.

15. Having fully weighed all these considerations, I have to communicate to your Excellency in Council my deliberate opinion that the share of the net produce, which may be fairly taken as the due of Government, should be assumed at *one-half* and not at *one-third*, as proposed in Sir W. Denison's Minute; this proportion, indeed, as I have already observed in para. 10, in discussing the question of *net* produce generally, "not to be worked out pedantically, or with any pretence to mathematical accuracy, but to be kept in view by every Settlement Officer in forming his assessments."

16. I now proceed to the third point named in Sir W. Denison's Minute, viz., "the commutation rate of 12 annas per Harris' cullum" for paddy.

17. This description of grain having been selected as the staple on which the rates of assessment for irrigated land were to be calculated, it will, of course, be understood that the observations which I may have to make will apply equally to the staple "dry grains," which are enumerated as "chulam, cumboo, raggy, and varagoo."

18. I do not think it necessary to enter upon a consideration of the average price of the different descriptions of grain, which are so amply discussed in the papers before me. I find that all the authorities (with the exception of your Excellency) are of opinion that the rate of eight annas per Harris' cullum of paddy is a fair and reasonable amount to be assumed as the price which a ryot would, on the average of years, be likely to obtain for his grain at his own homestead; and I attach great importance to the remark of Mr. Maltby (Minute, 5th October 1863, para. 5), that, "even though the rates of assessment be light in themselves, an opening is given for clamour and discontent when current prices fall below the assumed commutation rate; and," he continues, "I could not consider it a safe course to assume a high commutation rate, and then correct its effect by taking a diminished portion of the produce, whether gross or net."

19. The determination of the commutation rate to be adopted in any particular district is precisely one of those points of detail which, as I have before observed, it is certainly not properly within the province of the Secretary of State, and which he consequently should not be called on to decide. In the present case, however, the question is only between the higher rate of 12 annas per cullum, as proposed by your Excellency, and the lower rate of eight annas per cullum, on which all the other authorities are agreed; and as, moreover, it has been referred for my decision, I have no hesitation in declaring it as my opinion, that the price of eight annas per Harris' cullum for Sambah paddy should be adopted for the commutation rate on the irrigated lands, a proportionate price being of course assumed for those grains on which the assessment of the dry lands is calculated.

20. I have accordingly to desire that the rates of assessment for the Trichinopoly District may be again revised on the principles above laid down, viz., by assuming, as the Government share, one half of the net produce, converted into money, so far as regards the nunjah lands, at the price of eight annas per Harris' cullum of paddy, with a price proportionably moderate for the dry grains by which the poonjah assessment is to be regulated. Exceptional cases will, doubtless, occur, for which special provision must be made; and it appears to me that an allowance is required in the dry, as much as in the irrigated, rates for unprofitable parts of fields of which the Survey took no account.

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21. With these instructions I trust that no further delay will be suffered to occur, and that the Settlement Officer may receive from you such definite instructions as will enable him at once to introduce the revised rates of assessment into the District of Trichinopoly. I am willing to hope, with your President, that the evils resulting from the delay which has hitherto taken place have been somewhat over-estimated, and considering that the actual prices obtained for produce are at present in excess of the existing commutation rate, the ryots can scarcely be subjected in the aggregate to any undue pressure from the assessment which is now in force. They have, however, long been looking forward to a settlement of their burdens, which should remain without alteration for at least a lengthened period, and it is most desirable that their expectations should not be disappointed longer than is absolutely needful.

22. It is with regard to the settlement of other districts which are still in abeyance that the questions discussed in this Despatch assume the gravest importance. I am informed that the preliminary operations in the districts of Kurnool, Nellore, Godavery, Kistnah, and Salem are so far advanced that the rates of assessment may be determined so soon as the principles on which they are to be calculated shall have been finally settled. After this exposition of my sentiments, I trust that no further time will be lost in coming to a final conclusion, and in introducing into those districts a revised settlement which, while it shall be acceptable to the ryots, shall receive the approval of your Government and of the subordinate Revenue authorities.

23. In discussing the settlement of Trichinopoly, I have not thought it necessary to refer to a point to which Her Majesty's Government attach the greatest importance, and on which repeated instructions have been addressed to your Government, viz., the separation, wherever practicable, of the land revenue from the water rate. I presume that, in a district like Trichinopoly, watered from sources of irrigation of ancient date, such a separation was considered to be impracticable; but in other districts which will hereafter come under your consideration, and particularly in which works of irrigation have been recently constructed, or are now in progress, I have to desire that this question may receive your most careful attention.

I have the honour to be,

Sir,

Your most obedient, humble Servant,

A. H. Wood.

33
Revenue,
21st Feb 1864
Letter to Lord George
No. 4

Revenue Department
No. 277
Proceedings of the Madras Government
Under date the 5th April 1864

Read again the
following papers.

- 89
Report of the Deputy Di-
rector of Revenue Settlement } (Here enter 23rd October 1860)
to Mr. Tuckle Esquire.
- 90
Report of Director of Revenue Settlement H. Newill Esq. } (Here enter 20th April 1861)
- 91
Letter of Board of Revenue } (Here enter 1st June 1861)
to Mr. McDonald Esq. Coll.
of Trichinopoly.
- 92
Reply of Collector } (Here enter 7th August 1861)
of Trichinopoly.
- 93
Proceedings of the Board } (Here enter 1st November 1861)
of Revenue.
- 94
Letter from the Director } (Here enter 29th Jan 1862)
of Revenue Settlement to
Board of Revenue.
- 95
Proceedings of the } (Here enter 5th April 1862)
Board of Revenue.

Letter from Officiating
Director Revenue Settlement
to Board of Revenue. (Here enter 20th June 1862)

Proceedings of the
Board of Revenue. (Here enter 18th July 1862)

Letter from Deputy
Director Revenue Settlement
to Officiating Director Revenue
Settlement. (Here enter 28th Nov^r 1862)

Letter from Officiating
Director Revenue Settlement
to Board of Revenue. (Here enter 31st Dec^r 1862)

Minute of H. A.
Brett Esquire 2nd Member
Board of Revenue. (Here enter

Minute of the Hon^{ble}
C. Kelly, 1st Member Board
of Revenue. (Here enter 26th March 1863)

Proceedings of the
Board of Revenue. (Here enter 3rd Apr^l 1863)

Letter from Board of
Revenue to Secretary to Gov^t.
Government. (Here enter 19th August 1863)

Minute by the Honorable
Mr. Maltby. (Here enter 21st May 1863)

Minute by the Honorable
Mr. Pycroft. (Here enter 29th June 1863)

Minute by His Excellency
the Governor. (Here enter

Minute by the Honorable
Mr. Maltby. (Here enter 12th July 1863)

Minute by the Honorable
Mr. Pycroft. (Here enter 16th July 1863)

Proceedings of Governor
in Revenue Department. (Here enter August 1863)

Letter to the Right
Honorable the Secretary of
State for India. (Here enter October 1863)

Minute by the Honorable
the President. (Here enter

2 Minute by the Hoⁿ
orable Mr. Maltby. (Here enter 31st July 1863)

3 Minute by His Ex^{cy}
cellency the Governor. (Here enter 6th August 1863)

4 Minute by the Honora^{ble}
Mr. Maltby. (Here enter 12th August 1863)

5 Minute by the
Honorable Mr. Pycroft. (Here enter 13th August 1863)

6 Minute by the Hoⁿ
orable the President. (Here enter 1st October 1863)

Minute by the }
Honorable Mr. Maltby. (Here enter 5th October 1863)

Minute by the }
Honorable Mr. Eyre. (Here enter 9th October 1863)

Minute by the }
Honorable the President. (Here enter 21st October 1863)

Letter to the R^t Hon. the Secy }
of the State for India. (Here enter 26th October 1863)

Read the following }
Despatch from the Right }
Honorable the Secretary of }
State for India.

Recording observation }
on the letters from the }
Gov^t dated 26th Oct. & 13th }
Nov. 63 Nos 1134/121 relative }
to the revision of the Act }
of the Dist^{ts} of Trichinopoly. (Here enter 24th Feb 64)

3
The papers }
above recorded relate }
to the re-assessment }
of the Trichinopoly }
District.

The

3

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2 The District com. }
prises a culturable area }
of 2,798 square miles - di- }
vided originally into nine }
divisions.

Old Talooks New Talooks }
Dry or Upland Division }
Woodinpollem } Woodinpollem and now into four Talooks }
Avelone } Volcondapooram as shown in the margin. }
x Volcondapooram }
x Torriore }

Irrigated Division }
x Conad }
x Vetticutty } Conad }
x Lalgoody } Vetticutty }
x Musiry }
x Manafora }

3 The survey of the }
District, was commenced }
in Feb 1264, and has }
brought to light an ex- }
cess of 8,6195 acres, by }
which

which extent the re-
puted areas entered
in the Revenue accounts
are erroneous. In one
case the reputed areas
are 3 per cent greater
than the true areas—
but in every other in-
stance they are less the
variations ranging from
1 to 57 per cent.

4 The settlement
operations were commenced
in Fasly 1268 by Mr.
R. H. Puckle.

5 The general prin-
ciples followed were
similar to those adop-
ted in the Manargoddy
and

and Chellumbum Tal-
ooks of South Arcot
and the Western delta
of the Godavery district,
and call for no special
remarks from Govern-
ment on this occasion.

The general re-
sult of Mr. Puckle's
first settlement was
an assessment of
Rs. 11,10,370 or rather more
than $2\frac{1}{2}$ lacs below
the netjummabundy
settlement of Fasly
1271. Mr. Puckle's pro-
posals underwent
various changes at
the

the instance of
the Directors of the
Revenue Settlement
and ultimately the
Board with the con-
currence of the Acting
Director, (Mr. Master)
the Collector (Mr. B.
MacDonnell), and
Mr. Puckle recom-
mended an assess-
ment aggregating
Rs. 958,145 - being

Papers

Rs. 406,929 less than
the settlement of Rs.
Li 1271-

The Govern-
ment do not deem
it necessary at pre-
sent to enter into the
details of the origi-
nal operations or of
the various assessments
laid before them -
they accept Mr. Puckle's
calculations of the
gross and net produce
his scheme of group-
ing - and the proposed
commutation rates -

In accordance
with the decision of
the Home Govt con-
veyed in the despatch
recorded

recorded at the head
 of these orders the so-
 le-vernment assessment
 will be a moiety of
 the net produce-sub-
 ject to a deduction
 of 10 per cent - the rate
 proposed by the Board
 for unprofitable por-
 tions of fields, of which
 the survey did not
 take account &c.

The following
 table shows the "net"
 and "dry" assessments
 thus fixed for each
 class of land and group
 of villages - a reason-
 able discretion being
 however left to the settling
 officers in their applications
 in particular instances

(2 part 3. + 20
 despatch.)

Primary Survey C. of Soil	Kumjah											
	First Group		Second Group		Third Group		Fourth Group		Fifth Group			
	R.	A.	R.	A.	R.	A.	R.	A.	R.	A.		
1	-	-	9	4	8	12	7	4	6	12	6	4
2	2	2	8	0	7	8	6	0	5	8	5	0
	4	1	7	8	7	0	5	8	5	0	4	8
3	-	-	6	8	6	0	4	8	4	0	3	8
4	-	-	5	8	5	0	3	8	3	4	3	0
5	-	-	4	8	4	0	3	0	2	12	2	8
6	-	-	3	8	3	4	2	8	2	4	2	0
7	-	-	3	0	2	12	2	0	1	12	1	8
8	-	-	2	8	2	4	1	8	1	4	1	0

Poonjah									
1	-	-	3	8	3	2	2	12	
2	-	-	2	12	2	8	2	4	
3	-	-	2	4	2	0	1	12	
4	3	1	2	0	1	12	1	10	
	4	2	1	12	1	10	1	8	
	7	1							
5	-	-	1	8	1	4	1	0	
6	-	-	1	0	-	13	-	10	
7	-	-	0	10	-	9	-	8	
8	-	-	0	8	-	7	-	6	
9	-	-	0	6	-	5	-	4	

The same principles will be followed in regard to the two Talookas not included in Mr. Buckle's scheme and the result will be reported when the settlement has been fully carried out.

The Government, particularly, desires that the new settlement may be

12 The Board will
lose no time in re-
vising the Barker
names of the District
as well as the forms
of accounts which
may probably be
considerably simpli-
fied. A copy of the Land
Register of any village should
be submitted to Govt as soon as
completed by Mr. Puckle. —

There are still some points
on which special orders are
required.

The mode of dealing
with second crop cultivation - All the Muzrai
land is rated as single
crop and in accordance
with the rule followed
in other Districts, half
the assessment is charge-
able when a second crop
is raised. It is proposed
by the Board and the
Settlement Officers to
charge a lower consoli-
dated rate, payable
whether a supply of
water is available or
not, on lands which are
almost perfectly certain
of such irrigation, in at
least two out of three
years. The rate proposed
is one-third of the single
crop assessment in the
Muzrai Taluqs and one-fourth

in the upland Taluqs. Mr.
Quirk states that he
prepared lists of all fields
cultivated with a second
crop during three conse-
cutive years, and after
striking out, first, those
irrigated solely by
collateral labor, secondly,
those which form but
fractional parts of a
survey block, and thirdly,
those that are so ex-
ceptional that the second
crops represent only the
village in which they
are situated would be
less than 10 Rupees per
annum, he has proposed
as permanent double
crop only such a por-
tion of the remainder
as had borne a double
crop.

crop at least twice during
three successive seasons.

Besides the area thus
intended to be reclaimed
that there are many fields
now irrigated by small
lakes, which sometimes
yield a second crop
of paddy, but more fre-
quently of dry grain
or garden produce. The
he has speculated from
the consolidated estimate
consideration of the
expenses incurred in
raising water and the
consequent dis advantage
that their owners labor
under, in comparison
with the more fortunate
Ryots who draw their
water supply direct
from a canal or river
channel.

123
claimed. He suggests
that, if the charge for a
second crop water is to
be retained in such cases,
the risk cannot be avoided
between the area
of permanent double
crop land by including in
the estimate which was
thus cultivated in the
previous year.

The total charge for
a second crop cultiva-
tion in 1851-52 was
1,16,692 Rupees, of which,
however, Rupees 15,000
was paid on 12,529 acres
of land now transferred
to Punjab, leaving a
balance of Rupees 1,01,692
the Assam side second
crop. Punjab assessment

on a nominal area of
26,216 Acres or nearly
11 Rapes per Acre. The
future permanent double
crop of settlement including
the land now included
in the King's
land now included
in the King's
at 22,000
and the occasional second
crop of settlement is estimated
by him at 17,000
or altogether half a crop
the reduction being 17,000
1857. The reduction is
mainly going to the future
change not varying with
each description of crop,
and to the abolition
of the present excise
tax on Wampin in the
cultivation of Plantains,
Sugar cane and the like.

Or

17 The Master
states that the
last year is valued at
100,000 by the
lots and the forming
parts of the
the owners of the
the in a better position
than their neighbours,
as they will get some
gation to the
mouth, while on the other
hand the
Mr. Pickles' proposal to
rate each land as per
moment double crop,
as in the
The Board find
but the
liable to for any
last year is only 9,500
Acres, and at the future
average

average rate of 1/2 Rupee
per acre could only
produce a maximum
revenue of Rs. 100000,
and this on the
supposition of the whole
being cultivated yearly
which practically would
never be the case, for
not only would the
cultivation vary but
some of the land could
not pay so high a rate.
They said that in con-
sideration of the distress
arising at that time
the great evils inherent
in the system of temporary
"tax-free" they would
have recommended the
entire relinquishment
of the charge rather
than

them that recourse should
be had to an expedient
which they cannot look
strongly disapprove but
they are unwilling to risk
the chance of introducing
a cause for contention
as to the right to use
surplus water when
such be present, and they
therefore propose, as a
reasonable compromise
that an addition of 8 annas
per acre be made to the
single crop assessment
to form a consolidated
rate for all land classed
by the Deputy Director
as "double of two crops"
and that all further charge
for occasional second
crops shall be also
entirely excluded from
the

the revenue system of the
 District. This measure
 which is approved by
 Messrs. Masters, Pechler
 and McDonald will
 bring in Rs. 1,614.
 Thus the whole reduction
 on the existing land
 duty (of Rs. 1271) will
 be Rs. 1,612 as
 shown in the margin.
 The principle
 of a consolidated double
 crop assessment has
 certainly much to be
 commended, and it
 is worth the while
 of Government to give
 up one-sixth of the full
 charge to attain it. But
 it is not apparent why
 if one-third is a fair
 rate in the irrigated
 Taluqs

Land transferred to	R. 12
Patwaris	15,000
Reduction of land	
duty	64,157
	<u>109,162</u>

Taluqs, one-fourth
 should be proposed
 in the unplanted Taluqs.
 The lands are grouped
 and classified in
 both on the same prin-
 ciple, and thus differ-
 ence in soils and cha-
 racter of irrigation
 is provided for and
 the same care is taken
 to rate as double crop
 only such lands "as are
 likely to produce a second
 crop in ordinary seasons
 with almost perfect
 certainty." It is there-
 fore unnecessary like-
 nality to commute at
 a lower rate in the up-
 land than in the other
 Taluqs.
 The same argu-
 ments that support
 the consolidation of the
 second crop charges in
 permanent

permanent double crop
land, support the Bd's
further proposals to
compound for the ir-
rigation of those lands
which are supplied
with less certainty.
But the rate proposed,
viz, 8 As per acre is
out of the question, and
is fixed in disregard
of all principles. Doubt-
ful or rather occasio-
nal second crop iriga-
tion is not peculiar
to Trincomalee, but
the Bd, do not state
whether they are pre-
pared to advocate the
universal adoption of
the system now pro-
posed for this Dis-
trict, nor what the
consequences of such
a measure would be.
The

111
The Board write of
Trincomalee as affording
"most opportunities" for
"bribery, corruption, op-
pression and fraud",
and as entailing "exces-
sive labor" for "most
meagre results", but
this is an overdrawn
picture. The Trinco-
malee District has
been carefully survey-
ed, every field has
been mapped, and
the register shows
its area, class and
assessment. The "ex-
cessive labor" entailed
is simply ascertaining
what field has re-
ceived a second sup-
ply of water during
the season, and the
"vast opening" for
fraud, &c, seems to
be

be some 11,000 Rs.
Queen's subsidiary
with the Carnarvon has
a much larger opening
for fraud, for he can
enter fields as given up
if he likes to run the
risk of detection and
punishment. Of "ap-
prehension" the Govt. have
no apprehension, it is
a simple question of
fact whether water
was or was not sup-
plied and if anything
is susceptible of being
passed in a millage, this
must be. The Govt. do
not see why this doubt-
ful irrigation should
not be fixed on the
same principle as the
permanent two crop,
i.e. in the ratio of the
uncertainty at one-fourth
or

See paragraph 38 B
Bomington 5th April 1862.

113
or one-fifth or some other
readable portion of the
first crop rate, and in
all cases this should
be minimum charge
not less than (say)
1 Rupee as the very least
sum for which ^{cost} can be
at the cost of supplying
water. A reduction
should of course be
allowed when water
has to be raised by
collars. No charge
is suggested for dry
land irrigated occasionally
and the Government pro-
pose the temporary (last
year's commutation)
proposed by the Board
is not intended to be
permanent, i.e. to pre-
clude Government from
raising

reimburse, if they improve
the irrigation and render
it sufficiently certain
to take the land as for-
mament, but - 20 p. =

II The mode of dealing
with the fees of the
village servants. These
amount in the future
District to Rs. 405,700.
In this sum is included
the "Catula Shikari"
amounting to Rs. 60,500,
which is an allowance
paid by the Ryots to
the Curmums as a re-
muneration for expenses
for oil, cadjan, &c.,
in the preparation
of the Settlement accounts
and as batta during
their absence from their
villages

villages on public busi-
ness. The Cury is made in
various ways, and the
amount payable is ap-
portioned among the Ryots
according to their means.
In the upland Taluk of
and the "dry" villages
of Conad, Musery and
Laujudy the amount is
individed in each Patta
and collected with the
Government assessment.
In all the "wet" villages
of the irrigated Taluk
and in the dry villages
of Doleendapooram
it is not individed in the
Pattas but paid in
kind to the Curmums by
the Ryots themselves.
In the Munipara
Taluk,

Talook, which was trans-
ferred from Madras,
the post does not exist
and the village officers
are paid in diam land.
The Catala Shelavu
is an extra gift over
and above the assignment
of the land.

Mr. Packer's ori-
ginal settlement seems
to have been formed wholly
independant of these
facts. Mr. Newell ex-
pressly states that he
considerably modified

Mr. Packer's calculations
and raised the assignment
to an extent much ex-
ceeding the amount of the
Catala Shelavu, so
that it provides for

(the)

Paragraph 50, B. & P.
minutes 5th April 1862.

the disbursement of the
charge of remuneration
to village officers, in
this and other forms and
is "inclusive of all such
items as these fees." This
is permitted by the Board
who add that they are
convinced that the pre-
sented assignment of
Talook is not so low
as to justify the addition
of 1 per cent, in the
way of village and mu-
nicipal fees. The set-
tlement finally proposed
by the Board is 13 and
1/2 per cent. lower than
the assignment here re-
ferred to, but the
Board still contem-
plate the abolition of
the Catala Shelavu at
least.

From the village establish-
ment of Trincomalee
it would appear that
the fees, Revenue and
Police, aggregated.)

Rupies 118,966, viz Rupies
11,240 in kind and
Rupies 107,725 in money.
This amount is Rupies
13,000 in excess of that
mentioned by Mr. Pickett.

The Government do
not back as 1857 de-
clared the Catala Sher-
dona "safe to the most

objectionable" and a G. O. 18th May 1857. 1857
opening "a way for
every illegal demand."

It is evidently very
different in character
from the ordinary gram
fees paid under various
designations in other
Districts.

Districts, and approach-
ing very closely to the
abolished "Grama
Khurch" of the Northern
Districts. As the Trincomalee
poly assessment has
now been properly revised,
this Catala fees, will
of course cease, but
the Govt do not see
cause for relieving the
people of all the other
fees also. These fees,
it must be remembered,
are paid in addition
to the present assessment,
and the reduction of the
latter as now proposed,
will improve the Ryots
ability to pay them here-
after; they are custom-
ary all over the coun-
try; and without them
the Village Establish-
ments cannot be con-
sidered efficient. The
Govt

Govt. therefore, in giving
up the Katata She-
va (Rs 60,500), must
reserve the other fees
which amount to about
5 percent on the assess-
ment. The Board will
take care that this is
duly notified to the Ryots,
and as soon as a law
is enacted for the pur-
pose, the fees reserved
will be formally com-
muted. Meanwhile, an
addition of 5 percent
might be made in the
Kuttaks in lieu of them.
This should be simulta-
neous with the abandon-
ment of the Katata She-
va, in order that the
people may see that they
are not newly taxed,
but merely required in
a different form to pay
Rs 58,000 where they used
to

Paragraph 42, Rs & Pro:
5th April 1862.

to pay Rs 115,000.

III The Kullivar or
grazing tax peculiar
to the "dry" talooks. This
will of course cease
under the new assess-
ment, as each Ryot
will have to pay the
full assessment on
lands occupied by him.
The chief, if such, it
can be termed, will be
Rs 7000. Where there is
a large extent of waste,
the area beyond the rea-
sonable requirements of
the ryots for grazing pur-
poses should be annu-
ally rented out as pas-
turage.

IV "Extent Cunjah" This
will also cease, as full
Paragraphs 43, 44 of assessment will be the
Rs & Pro: 5th April 1862.
ried on all lands.

V The mode of deal-
ing with the Batehamat.
Lay and Callamallay
hills.

hills: Messrs. Buckle
and Newill proposed
to cut out the land
but the Board object
to this and suggest that
the Collector should have
the lands measured and
assess them, "adopting
a few simple, well de-
fined and light rates."
This is clearly the pre-
ferable course, and
the Board will call upon
the Collector to follow it
and propose whatever
after enquiry, he con-
sidered suitable rates,
or the duty may, at the
Board's option, devolve
on Mr. Buckle. A slight
improvement on wood
cut in the forest for
sale should certainly
be levied by the Collector,
but the cut of petty
products, as honey, &c.,
should be abandoned.
The

3
The Conservator of
Forests will report whe-
ther any portion of
the forest should be
reserved and worked by
his Department.

The proposed set-
tlement includes a road
fund of 2 per cent, which
will be expended under
the established rules. The
attention of the Depart-
ment Public Works will
be called to the general
want of minor roads, with
a view to some aid from
Imperial Funds being
granted at the outset,
as the road cess only
Rupees 19,700 will not
suffice to make good.

The neglect of past
years.

Mr. Lott of New York Sept 28th 1834. Dear Sir, April.

Mr. Dr. of New York Sept 28th 1834.

Dear Sir, Sept 28th 1834.

1. Generalizing from the Sept 28th
Original letter.

Copy via letter to Eng
18 July 1830 L.R.

15

24-5-93
19/5/93

22/3/93

14-11-12

4-3-14

9/5/14 ✓

25-1-17 ✓

23-3-17

11-1

30-6-24 BTR

C/89@123

Monroe 1804 Depart
died for April

18577

of the Madras Govt
15 April 1864

3 Dec 1864 3148
15 July 1864 1199

Expenses on the subject
of the collection of the
of the Madras Govt

Average Bazar prices of Grain and Salt per Madras Garce, and Rain Report of all the Districts of the Madras Presidency, for the month of September 1863

No. 6,928.

Paoli 1273.

Districts.	PRICES OF GRAIN AND SEA SALT.						RAIN-FALL.			
	2nd sort Ric.	2nd sort Paddy.	Cholom.	Raggy.	Horse Gram.	Sea Salt.	Northern Section.	Southern Section.	Eastern Section.	Western Section.
	Rs. 1873.	Rs. 1873.	Rs. 1873.	Rs. 1873.	Rs. 1873.	Rs. 1873.	Inches. 1873.	Inches. 1873.	Inches. 1873.	Inches. 1873.
Ganjam.....	239	210	85	141	116	131	11-40	6-10	12-60	7-50
Vizagapatam.....	314	264	110	144	130	147	8-30	11-30	30-60	14-90
Godavery.....	307	290	144	161	141	147	7-53	8-06	9-57	7-38
Kistna.....	300	269	180	164	226	154	6-54	5-18	5-17	2-22
Nellore.....	349	356	170	171	166	211	1-64	3-45	1-76	1-44
Cuddapah.....	435	401	197	203	219	230	2-20	1-10	2-00	2-20
Bellary.....	305	397	164	177	231	203	8-77	0-88	1-47	1-78
Kurnool.....	350	420	183	162	240	213	2-31	4-71	2-10	2-50
Madras.....	373	359	171	231	247	225	1-49	1-01	3-85	5-30
North Arcot.....	363	316	173	202	161	219	4-90	4-90	4-80	2-50
South Arcot.....	340	307	151	178	144	195	4-20	39-30	11-45	10-55
Tanjore.....	385	321	152	152	149	221	1-96	0-80	2-38	2-81
Trichinopoly.....	410	317	139	183	152	228	4-00	4-00	1-75	1-4
Madura.....	405	338	147	228	146	301	2-96	0-71	0-73	1-09
Tinnevely.....	456	348	159	237	220	350	0-39	0-17	...	0-16
Coimbatore.....	451	384	179	250	157	322	1-35	...	3-63	0-20
Salem.....	363	315	140	202	140	227	4-00	5-30	3-60	1-30
South Canara.....	364	367	173	203	210	272	13-20	7-05	11-05	6-70
Malabar.....	355	440	184	172	236	261	5-42	3-70	4-63	8-45

REMARKS ON THE SEASON.

NORTHERN.—There was a heavy fall of rain in these Districts and high freshes occurred in the Godavery. In the Kistna and Nellore Districts, the fall was partial. In Ganjam *Gingely* seed had been harvested and *Ragi* partially reaped. Transplantation of *Paddy* had been completed. The *Sugar-cane* and *Red gram* crops were in good condition. Cotton picking had commenced in a few Taluks. In parts of the Godavery District, valuable crops had been injured from excess of rain, which also impeded the progress of Cotton cultivation. The early dry crops had been cut; but the yield was poor. *Jonnā*, *Black* and *Horse gram* were being sown. Indigo cultivation was extending. In the Kistna District the *Pandā* crops, such as *Jonnā*, *Sujā*, &c., had been reaped in some places. In other parts of the District, they were not growing well. *Petrā* cultivation had commenced. Wet cultivation under the Kistna channels was in good condition, but where it was wholly dependant on rain, the want of water was much felt and the crop was perishing. In Nellore much of the crops was withering. Wet cultivation however was progressing in villages under channel irrigation. *Chithrā*, *Car* and *Sajā* were being reaped in almost all the Taluks. Prices had slightly fallen in Ganjam and Vizagapatam. In the Godavery and Kistna Districts they were stationary. In Nellore the prices of some grains were higher than in the past month. Cholera and Small-pox still prevailed in parts of these Districts, and cattle suffered from disease. The mortality in the Kimsdy Zemindary of Ganjam was very great, 1,027 head of cattle having died from diarrhoea and from swelling of the glands of the neck.

CEDD DISTRICTS.—Rain fell in these Districts, and the Tanks in Cuddapah and Kurnool had received supplies of water. In Bellary the fall was confined principally to some of the Northern Taluka. In other places it was scanty and insufficient even for the dry cultivation. In the Northern, Eastern, and Western Sections of Cuddapah, *Indigo* had been cut and *Cholam* reaped. In Bellary *Cotton* and *Indigo* plants were thriving. In Kurnool the early dry crops were flourishing. Fever, Cholera, and Small-pox prevailed in Cuddapah. Cholera had made its appearance in a few villages of Bellary, and was still prevailing to a slight extent in parts of Kurnool.

EAST CENTRE.—The rain-fall in these Districts was partial. In North Arcot some of the Tanks fed by rivers had received from three to six months' supply of water. In parts of Madras the growing crops were withering. In North Arcot wet and dry cultivation was in progress. The surviving crops were generally healthy, but such as had been harvested, viz., *Jonnā*, *Ragi*, *Paddy*, *Oil-seed*, &c., yielded a poor return. Prices had slightly fallen in South Arcot. In the other Districts they were stationary. Fever prevailed in parts of Madras. Cholera was raging in the Tripathe Taluk of North Arcot to which many pilgrims resort, and the disease had also made its appearance in Chittoor and other places through which they return.

CAUVERY.—Scanty showers fell in these Districts, and the freshes in the Cauvery and Coleeroon rivers were low. In Tanjore the *Car* crops were ripening. The transplanting of *Sumbā* had advanced considerably throughout the District, but in parts both the wet and dry crops had suffered from insufficient rain and low freshes. Some of the early dry crops were being harvested. The yield was somewhat scanty. In the irrigated Taluks of Trichinopoly, *Peshānam*, &c., cultivation had been carried on. *Ragi*, *Cholam*, &c., were sown in the dry Taluka and *Karuvā Paddy* month. In Tanjore they were stationary. There were a few cases of Fever and Small-pox in parts of this District.

SOUTHERN.—From want of sufficient rain in these Districts the crops had generally suffered, and the further cultivation of Cotton was impeded. In Madura *Ragi*, *Cholam*, &c., were sown, Tinnevely, cultivation under wells was being carried on. In some localities of but the yield was poor owing to high wind and failure of rain. Prices had risen in these Districts. There were a few cases of Fever and Small-pox in parts.

WEST CENTRE.—Partial showers fell in these Districts. The standing crops in Salem, and the *Kambū*, *Black gram*, &c., crops in Coimbatore were not in good condition. The wells in Coimbatore were getting low. The *Ragi*, *Sugar-cane*, &c., crops were thriving. Prices had increased in these Districts. With the exception of a few cases of Cholera and Ague in Salem these Districts were healthy.

WZAR.—Rain fell in these Districts. In South Canara, the first *Rice* crop was being reaped. The probable yield was calculated to be lower than that of the previous year. Cultivation of the second *Rice* crop and of dry grains was in progress. Prices continued high. These Districts were healthy.

The following is the Statement of Cotton and Indigo cultivation with the market prices for September 1863.

The following is the Statement of Cotton and Indigo Cultivation.										
Districts.	Cotton.				Indigo.				Market rates per Mound of 25 lbs.	
	Faali 1872.		Faali 1873.		Faali 1872.		Faali 1873.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Rupces.	Acres.	Rupces.	Cleaned Seed Cleaned do.					

* The extent of Cotton and Indigo (Cotton sown intermixed with small dry grain) Acres 8,803 is included in this item, but the amount of assessment on the same is not given, as accounts have been kept.

REVENUE BOARD OFFICE, Madras, 29th October 1863.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to All Collectors

Ed. J. Wright.

(Signed) W. HUBLESTON, Secretary.

Memorandum 131

to be circulated
Early consideration
Draft Co. O. & State
to be connected with
Irish in Sp. by adst.

The decision of
Home for is
that 50 per cent of
net produce is
to be taken as the
share -

at the Commission
of Paddy is to
be: per H. Cullen
of the "Dry" pains
rationally moderate.
That are allowance
be made in the
as well as the irri-
gation for use
of the field

To the Secretary to Government, R. D.
Copy to All Collectors.

Dated 20th October 1863.
Despatched
Recd.

Average Bazar prices of Grain and Salt per
Madras Bazar, and Main Report of all the Dis-
tricts of the Madras Presidency, for the month
of October 1863, Fall 1873.

The Home for
line that the rule
of asset be used
on these principles
and brought in
operation within
the law.

The Home for
evidently acc.
Mr. Puckle's
as the basis of
assessment. as
as regards the
assessment the only
open question is
rate of allowance
under the 3rd he
preceding - The
originally laid
down as a provision
that 10
should be allowed
to the 10, the 10

133

to avoid fraction - a
case which involved
a loss of some ¹²30,000 Rs.
Ten per cent seems
to be a fair enough
allowance - and I
have adopted it in
the accompanying
statements.

St. A shows the cal-
culations - thus.

Col. 3. Mr. Puckle's net
produce.

Col. 4. Half of the above.

Col. 5. The 10 per cent
allowance.

Col. 6. The net share.

Col. 7. The above brought
to the nearest 1/4 Rupee
and forming the
standard rate - or that
of the 3rd group.

The remaining col.
are merely comparative.

in the regard to cl
7. I beg to remark that
though the derangement
of the primary tarann
No 2. by introducing
two rates (Rs 6 & 5/8)
into it will be done.
But in convenient
it would be too great
a departure from the
50% to bring the 6 R.
down to 5 1/2 or raise
the 5 1/2 to 6 Rs - in
the sixth tarann, the
per share of the 6th
class second sort
is only 2-0-5. while
the proposed rate is
Rs 2 1/2 - but the total
Extent of land is
only 150 acres - & on
re-examination will
probably be nil - in
the seventh tarann

the actual per share
of the 5th class, ¹³⁵ 3d
sort is 2-5-10 - & the
proposed rate 2-0-0
but there are only 11
acres in this class!
In the other cases
the variations are
small & do not
need remark - as
the Registers have been
prepared already
according to Mr.
Pickle's original
primary tarann,
it is undesirable
to alter these here
than can be avoided.
The total Kumbhak
asset will thus be
Rs 570,000 - vide
St. B.

As regards Poorjag

1. the rate of allow-
 2. -ance & commu-
 3. -tation price are
 4. of both left open - but
 5. the latter is the
 6. "proportionately in-
 7. -crease" in compa-
 8. -rison with the the Num-
 9. -ber rate. As the
 10. -same fut. have fixed
 11. -the share at one half
 12. -the net, I have adopted
 13. -Mr Pickle's commu-
 14. -tation rates and
 15. -made the same al-
 16. -lowance as in Num-
 17. -ber for unprofitable
 18. -bits - viz. 10 per cent.
 19. -St. C. gives the result.
 20. -The only discrepancy
 21. -of Primary Tarans
 22. -is in Tarans 4. 3^d class
 23. -of first sort. There are
 24. -11000 Acres under the
 25. -rate. & Mr Pickle

There are 1100 Acres
 under the 6 R. rate.
 if $5\frac{1}{2}$ be preferred,
 the remission will
 be 550 R.

must give this a
 sitting wish¹³⁷ better
 in his Rep. unless
 put see fit to reduce
 the rate from 2 R.
 to 1.12.0. which
 would involve a
 remission of 2750 R.
 In the other cases where
 there is any material
 difference between
 50 per cent and the
 proposed rate, there
 is scarcely any land.
 The total Dry Dist.
 will be about 410,000
 Rs. v. St. D.

I should explain as
 regards the principle
 that Mr Pickle origi-
 nally put the villages
 up or down by a Tarani
 or part of a Tarani.

have taken the money
 value of the difference
 as practically quite
 as correct & much
 simpler.

The settlement of
 the notes can be
 left to the Dr. if put
 as prefer it, but this
 may involve delay.

The Anne put
 has not noticed
 the present - 2 £.
 cash acct. Dr. - Dr.
 Cashed at p: 19
 20 & 21 of the ac.
 comparing book
 A - I propose ad.
 of Ring these to the
 is accompanying
 Dr. Dr. O.

L. D.

Tuesday

Minute by the Hon^{ble} Mr. Kebley

141

141

1. This is a perplexing and not altogether satisfactory matter to deal with, but I think it advisable to turn the present materials to account and not delay the introduction of that great reform - an assessment fixed on the ground and in respect of the description of crops raised. —

2. — Without attempting minute detail, it appears to me that we may well adopt the rates originally proposed by Mr. Buckle with a deduction (of, say, 10 per cent) in the future for misstatements of cases and other contingencies for

for which Mr. Nowell made
no allowance. This would
make the present amount on
the land under occupation
of Rs. 10,09,518, viz -

Wet.....5,69,197/1000
Dry.....4,40,321/1000

This would be a virtual
reduction of two laos, and
added to the three laos
already remitted as a
temporary measure, should
sufficiently afford the land-
holders sufficient relief.

3. — I differ from the
Bd. in their objection to
a second crop assessment
where the Govt. supplies
water. The people should
be encouraged to culti-
vate where they wish
for a consolidated as-
sessment, but otherwise
the ordinary extra charge
must be levied. —

4. — I differ also from
the Bd. about ¹⁴³ abandon-
ing like the Catalanghe
law and the fees for vil-
lage servants. After
the great reduction al-
ready made Govt. can-
not afford to do this
and pay upwards of
a lac for the village
servants out of the
general revenue. Surely
6 1/4 per cent might
well be levied, which
would give about Ru-
pees 65,000, and the
remaining sum be
made up from the
present taxes and
assessments of waste
land. —

5. — The assessment
from the wet and dry
lands specified above
includes

includes a road fund.

2nd May 1863. E. H. Atley

100
= 5 62 (1)

Richinopolis
Experiment

Minutes - 145

When these papers were left
me last Autumn I looked
at the subject from a financial
point of view. I
wished to ascertain whether
the work performed was
of value sufficient to
justify the outlay of so
large a sum as a million
of pounds sterling, and
the conclusion I then came
to was, that the machine-
ery of the Establishment
was much too expensive,
and that the work could
be done, probably better,
and most certainly
much more cheaply, by
other agency. I took to a
certain extent for granted
that the work had been
well done -
how however I have to
look into the same paper
for the purpose of ascer-
taining the quality of the
work done in a particu-
lar district. It is
then with reference to its
accordance with the General

principles laid down by
the Govt; and to be
'anxious with the facts
brought forward in
support of the conclusions
drawn by the officers
of the Department -
The Principles affirmed
by Govt are explained
in the proceedings dated
in Aug^r 55. and were
modified slightly by
the Comdr of Districts,
and the Sec^y of State,
in Despatches dated
respectively 17th Dec 1855
& 6 April 1859. - They
may be briefly defined
as follows.

The Survey should be
conducted as accurate
as fairly accurate de-
-limitations of the sepa-
-rate holdings of the
occupiers of land, &
should be connected
with the great Survey -
metrical Survey.

The quality of the soil
of the holdings should

be determined, ¹⁴⁷ partly
by reference to certain
physical characteristics
but principally by the
direct evidence of the
amount of produce -
The proportion of the crops
to which the Govt ¹⁴⁷ should
lay claim should be
determined by refe-
-rence to the net pro-
-duce in preference to
the gross produce, and
it should be adjusted
with such consideration
of the circumstances likely
to affect the Ryot as to
avoid the necessity of
any remission of Rent
or Abatement in un-
-favourable seasons.
The price at which the
^{gross} Rent or Abatement
should be commuted
into money should be
determined with a
view to the desire ex-
-pressed by the Sec^y of
State that it should not
be subject to revision

until the expiration of
30 years. —
The Papers now before
me, all of which have
a special reference to the
operations of the Revenue
Survey in this district
of Trichinopoly, are
1st Mr. Duckles Report
of the operations of the
Department in that
district. —
2nd Mr. Hewitts remarks
and proposed modifica-
-tion of some of these
operations, as described
in a letter forwarding
the above Report to
the Board of Revenue.
3rd The Comments &
correspondence of the
Board with Mr. Hewitt,
to this, with reference
to the changes proposed.
4th The letter from the
Board submitting the
whole with remarks
for the consideration
of the Gov^t —

2 I propose in the first place
to analyse carefully the
portions of Mr. Duckles Report
as have reference to the
classification, valuation
and assessment of the
land. These which have
reference to the more
survey of the district
need not be alluded to
at present, neither is
it necessary that I
should allude to the
remarks upon the
history of the district,
the condition of the people,
as contained in his Intro-
-du of Part of the Report.
I shall commence then
at once with the classifica-
-tion of the land. —
This appears to have been
conducted according to
rules laid down by Mr.
Hewitt by whom the
land is divided into the
following classes
1 alluvial & exceptional
2 Regur
3 Red ferruginous
4 White & grey calcareous
5 Arumaceous

are again subdivided
into "lots", and the directions
issued to the classifiers
describe the mode in which
the mechanical & the only
visible difference between
the "lots", is to be determi-
ned, namely by the
simple process of taking
a given portion of the soil
in a clay flap 8 inch, with
a certain quantity of water.
It is hardly necessary for
me to say that a simple
determination of the
relative quantities of
sand & clay in different
soils is but a very rough
approximation, & indeed
it is any approximation
at all, to their productive
powers - indeed it is stated
by De Kewill himself,
that the grain value of
the clays and grading
soils will not be exactly
the same in all districts,
or even in all parts of the
same district - and he
has evidently acted upon
this distinction, for when
asked by the Board of

Revenue (see Memorandum of
1861 Para 7) why the
Quincy rates in class 4
were made higher than
them in class 3? and why
them in class 7 were higher
than them in classes 5 &
6? he replied the soil in
class 6 was better than
that in class 3. and that
if class 7 was better than
that of class 5 & 6. this
may possibly be the case
but as the object of the
classification is to deter-
mine the relative value
of the soils with reference
to their productive power
only, the numbers of the
classes should correspond
with the relative produc-
tiveness, not to the mere
relation between the
quantity of sand or clay,
or whatever is supposed
to determine the quality -
It is probable that attention
has been paid to this de-
rection of the Gov^t that
the productive power of
the soil should be stated
in some of the ordinary

rain crops, in fact the
brimolium of clasper is
27 above alluded to
would seem to indicate
that the claspification of
Coke by inspection was
checked & modified
by the returning produce
in Puckle in Para 80
of his Report gives a table
of the produce per acre
of different disprains,
wherein Para 86 the
proportion of Saddy
per acre upon different
claspers of soil is given.
If these returns are the
result of actual mea-
surement, or of the
inspection of a com-
petent person, it
would seem to be useful
to go through the same -
what absurd process
of determining the
quality of soil, that
is, be it remembered,
the No of measures of
rain it will yield, as
compared with a

neighbouring field, by
loosening one corner or
of the soil in a bolt -
assuming then that the
return of the yield of the
different crops per acre
is correct. I shall not
revisit ^{further} upon the sys-
tem of claspification
but shall proceed to
test by reference to them.
The process by which the
money aspect must
have been determined -
I may observe in the first
place that Mr. Puckle
has proceeded to deter-
mine the ratio at
which the Gov^t share
of the produce is to be
circumvented without
having attempted to
investigate what the
amount of that share
ought to be -
It is I admit difficult
to determine on abstract
grounds what propor-
tion of the crops a Gov^t

a landlord may
land take in fact
I may say, impossible
to do so without referring
to the money value of
the produce, and to
the money value of
the labour expended
in producing it. -
Mr. Dumble however had
all these data at his
disposal - in the
Table given in Para
86 the gross produce
of the different classes
of irrigated land
is shown. as also the
cost of cultivation,
in Para 69. we find
the average market
prices of grain under
different circumstances
for periods embracing
the whole of the present
century. he might
then by deducting the
cost of cultivation from

the value of the gross crop
at the market price
have arrived at the net
money value of the crop
and with this before
his eyes, have divided
the amount between
the gross and the net
as ordered by the Board
of Directors, and the
Secretary of State, in
any proportion which
seemed to him fair
and reasonable. -
that however he did
not choose to do. he
involved himself
in a mass of arithme-
tical calculations,
having no relation to
the simple fact he was
called upon to deter-
mine. and he states
in Para 96 "that the
scale for money value
of the gross crop and
"gross value" has
"been calculated on
"an average stretch

between one fourth of
the gross crop and one
half of the net produce
of each variety of soil.
He adds that this produce
has been commuted at
a value assigned by
him - and he then pro-
ceeds to show that, with
this assigned value

of grain, the amount
paid by the Ryot will
be as near as possible
30 per cent of the gross
produce.

The whole of this process
however is most fallacious
and hardly ne-
cessary for me to point
out that no definite
relation can exist
between the mean of the
quantities or values of
one fourth of the gross
crop & one half of the net
indeed the object of
Mr Puckle would seem
to have been so to
juggle with the figures
as to make the money
proportion

coincide in appearance
with that which has been
assigned, upon purely
arbitrary and hypothe-
tical grounds, whether
proper Govt proportion
of the produce, but
which would, if it were
fairly based, and
paid for at the mar-
ket price, be as most
unfair and oppressive
rent -

As however the whole of
Mr Puckle's calculations
and inferences are based
upon the assumption
that 8 annas per Acre
is the proper commu-
tation price for Saddy,
I will proceed to ana-
lyse the data upon
which this assumption
is founded.

It appears that in 1801
the commutation price
was settled at 9 1/2
per Harris Cullum.
This was reduced in
1809 by Mr Hastings to

8.9 per cullum &
 in 1856 di Bud pro-
 posed to revert to the
 original rate of 9.4
 per cullum - all these
 rates however were pro-
 posed with reference
 to an excessive estimate
 of the yield of the soil
 as shown in 8a & 7 & 70
 and with a very high
 rate of appreciation
 and they bore a fair
 relation to the market
 price of the grain, which
 for the ten years from
 1821 to 1831 averaged 82 R.
 per Gace - from 31 to 41
 90 Rupees per Gace from
 41 to 51. 83 Rupees per
 Gace from 51 to 61. The
 average was 125 Rupees
 per Gace. - The mean of
 in Para 69 di Bungle
 gives the average selling
 price ofaddy at differ-
 ent places, and at
 different seasons of the
 year from 1801 to 1852.
 Another column in the
 same table shows the

the former value being about
 10.6 per Starni cullum
 while that of the latter is 15 per
 cullum.

average price under similar
 conditions of the year from
 1853 to 1858. - while a third
 exhibits the average yield
 of the year from 1801 to 1858.
 from the first column
 we find the average price
 in Loun, that is, Skuphon,
 the principal market
 of the district, to have been
 10.5 per Starni cullum
 while the average price in
 the Salook is put at
 8.9. ~~which is~~ the selling
 price by the Ryot (now
 obtained is not stated)
 was 6.11 -
 in 1853 a change took
 place which took di Puch
~~and the Ryot's price~~
 seems to have set down as
 anomalous, and due to
 local & temporary causes,
 a steady rise took place
 in the value of Grain of
 all sorts. The value of
 Paddy in Loun upon an
 average of five years from
 1836 to 50, having risen to
 15.3 - an increase of fifty
 per cent upon the average
 of the previous fifty years.

in price in the Duluth
 was to the level of that in
 the Town. - the price
 obtained by the Ryd. was
 12.27 an increase of 82
 per cent upon the average
 of the previous 50 years.
 I find on an inspection of
 the annual returns pre-
 pared, I may observe, by
 the Board of Revenue
 that the price of daddies in
 Echniopoly during the
 years 1860. 1861. 1862 has
 continued to increase
 in 1861. the av. was 16.10
 1862 - 20.7
 1863 a favorable season 19.0
 3/57.1
 mean 19.0

If then the average of the
 five years noted by the
 Ducker was 15.3 and
 that of the 3 years above
 mentioned 19.0 the
 fair mean will be for
 those years 16.8 as
 the Low price.
 I will now apply this
 actual price, as the
 value of produce in the
 Table in Page 86 of the
 Ducker Report.

instead of his original
 value of 8.0 - 11
 The gross produce of an acre
 of daddies of the 1st Class is
 45 Cullins. The value
 will be $45 \times 16.8 = 756$
 The expense of cultivation
 is put at 6.8 per
 acre, the net crop will
 therefore be worth $756 - 6.8 = 749.2$
 - 6.8 = 742.4 as the
 proposed agreement is
 7 R per acre the propor-
 -tion of the agreement to
 the crop instead of being
 30 per cent of the gross crop
 or $\frac{1}{3}$ of the net crop is
 15 per cent of the gross or
 between $\frac{1}{6}$ and $\frac{1}{7}$, and
 17.5 per cent of the net,
 or little more than $\frac{1}{6}$.
 If again we take some
 of the inferior daddies say
 the 7th class, whose gross
 return is stated to be
 10 Cullins, we shall
 find the value of the
 gross crop to be 10×12
 the cost of cultivation is
 put at 4.0, the net crop
 is then worth 6.0, and
 the agreement proposed

being $\frac{1}{2}$ to $\frac{3}{4}$ the proportion
between it & the Groceries
is $1:7\frac{1}{2}$ and to the net
crop $1:5.7$ -

It is unnecessary that I
should go into the same
analysis of the dry grain
as I printed all that is
is necessary for me to
say is that a similar rise
of price has taken place
in Cholera. Rags. and Grain
as has been shown to have
been the case with Daddy.
The following table will
show the proportions:

Five years Average	Cholera	Rags	Grain
1821-2-25	130	117	150
25-6-30	81	78	100
30-6-35	121	105	140
35-6-40	-	100	133
40-6-45	-	80	112
45-6-50	-	90	125
50-6-55	-	98	131
55-2-62	189	175	223

Mr. Quaker has put the
commutation price of
the Cholera at 12-0
per Horn's Cattle
while the actual average
value of the grain from
1845 to 1862 has been 22-0
or about 80% more
Rags & Grain

from the data given to
it would seem that Mr.
Quaker in assuming the
commutation price has
altogether disregarded
the actual market price
of the different grains
comprising the ordinary
crop of the Ryots. why
he should have done so
I cannot imagine, as
a direct reference to the
market value of the
grain would seem to
be a matter of necessity in
changing a Corn rent
into a money payment.
I can only imagine that
in his anxiety to adopt
the arbitrary proportion
of 30 per cent of the crop
he found himself com-
pelled to lower the no-
minal value of the pro-
duce what would if
converted into money at
the actual market price
have given a most pro-
sperous money value
to the peasant. - It
is not necessary that I
should analyze Mr. Quaker's

Report more closely. I have
shown that his proposed
amputation rate is,
of course, to bear a near
proportion to the value of
the grain, in very far below
what it ought to be. But
I wish to point out to the
Govt how this error has
affected all his calculations.
In para 71. 72. 73 Mr
Puckle discusses the
allowance to be made
in the market price of
the grain for the cost of
transport from the
field to the market.
He says "the expense
of cartage is univer-
sally allowed to be
one Miscal per Cullum
for every ten miles. That
is $\frac{1}{12}$ of the Baughy load
is taken, without refer-
ence to its value, for
conveying it 10 miles.
A Cullum is 24 measures,
and its weight would
be about 60 lbs. at
Mr ~~Cullum~~ ^{Puckle's} valuation
of 8th per Cullum it

would cost 8 Dec 6 - or
at ten miles and the
cost of moving a ^{one mile} Dec
would be 2. 6 - 1.
Now wages by Mr Puckle
own statements are low
(2th per month paid
principally in produce)
The value of the straw has
not been considered in
estimating the value of
the crop, therefore the
Puckle's would be paid
cheaply. Mr Puckle's
estimate therefore is very
high - even for Paddy, &
is still higher for the
dry crops, even if we
take his own com-
mutation price for the actual
value of the grain.
When however we con-
sider that the actual mar-
ket price is more than
double that allowed by
Mr Puckle and that con-
sequently the allowance
made by him for the
cost of conveying from
produce to market is
upwards of 5 Annas per

couper mile. it is evident
that this part of the process
of settling the Apep much
has not been well con-
sidered. - It appears
also to me that this
allowance has been made
in some instances at
all events, twice over.
once by reducing the
general commutation
rate for dry crops. Which
is a very improper
mode of remedying a
great disadvantage,
a second time by
grouping the villages
together according to
their position & and
lowering the primary
Tariff of those whose
situation seemed to
call for such a reduction.
The latter mode of dealing
with the disadvantages
arising out of the position
of the villages with reference
to markets & would seem
to be fair enough. I cannot
however offer an opinion

as to the mode in which the
principle has been worked
out - - - In submitting Mr. Peckham's
Report to the Revenue
Board Mr. Nevill made
some modifications
in the classification of
the villages - but he adopted
the idea, see page 11, that
the prices of late years that
in some 53 were exceptional,
and should therefore be
thrown out of consideration
in establishing a commu-
tation price. he also
alluded to a somewhat
anomalous deduction
of 20 per cent made
from the amount of
the dry crops to meet
as he says the contingencies
of dry seasons. and the
area occupied by hedges,
ridges, and unproductive
portions of ground
now these latter areas
should be determined
by the Survey Dept.
and the allowance for
unproductive seasons
should be thrown into
the average yield of the

oil - according to this
calculation one year out
of every five is lost to the
Egypt altogether while
the other four years form
a full average. I consider
this to be a slovenly
mode of making allowance
of the instructions to the
Commissioner should have
pointed out the necessity
of allowances for sands
dividing the fields of
which by the way there
are more on the wet than
the dry land - and the
other waste portions -
while the average for
crops including both
favourable and unfavourable
years, will
give a fair mean for
the annual produce
of the land. That this
mean has been taken as
the measure of the production
in qualities of the ground I
feel fully assured from
the fact that the crop
on 1st class wet land is
put at 45 Cullums or
1000 measures. 1200 m.

or 50 Cullums being a
crop elsewhere and 75
Cullums having been taken
in the crop of 1st class land
was an average of five years
and I think it probable
that the same rule has
been adopted with the
dry crops.
~~It is also possible that~~
~~the same rule has been~~
W. Russell states that the
estimate is based gene-
rally upon a proportion
of about half the net
produce, while in point
of fact it approximates
more nearly to one sixth.
The latter paragraph of
his letter refers to the fi-
nancial results of the
scheme but to these I
need not allude at pre-
sent.
In his correspondence with
the Board of Revenue
W. Russell gave reasons
for the changes which he
had proposed in Mr.
Duckles scheme and
proposed to abandon

some of his allegations
and the Board then
submitted the whole of
the paper to the Goons
with a series of questions
which amount more to
a series of the statements
made than a proper
analysis of the facts
upon which they are
founded.

An assumption is
made in the first
place that Ryots of
Trichinopoly are too
highly taxed the only
evidence in favour
of which statement
is that they were too
highly taxed some
years ago.

Propose to investigate
the correctness of this
statement as follows
In 1801 Mr Wallace took
an average of the five pre-
vious years and deter-
mined the average
Crop upon 8000
of irrigated land to
be as follows.

No 1	75	Ham
2	66.16	Culture
3	58.0	
4	58.0	
5	41.16	171
6	33.0	
7	25.0	
8	16.16	

and he established a
commutation value
price of
a per cent of Telar Dadd
8.6 p 7. Kan
9.4 p 7. Lumbah.
It appears that the price
of the crop was estimated by Mr Wallace
had been to deduct 5% from
from the gross crop for the
cost of reaping & threshing
the crop and to divide
the remainder equally
between the Ryots & the
Goons the former having
to pay out of his share
of 52 1/2 per cent culture
value fees which together
with the expense of planting
out Dadd & amount
as stated by Mr Wallace
to 25 per cent of the crop.
The effect of this division
would have been to
establish for the first
class land a grain Rent
or a payment of 35 1/2
which if converted as
Lumbah would for

2 Money as per meeting
20-9 - while for the
poorest land the same
as per would have been
all the
7-22. What at the
lowest commutation
rate would have given
an as per of 3-7.
Experience showed this
to be too heavy, and
in 1869 Mr. Lushington
brought the commutation
price to 6-8 for plain
7-10 for kar
8-9 for humbled

This brought down the
first class as per to
19-6 and the lowest
to 3-6 -

In 1822 a permanent
reduction of 16 per cent
was made in the tri-
-fald Talook which
brought down the first
class as per to
16-3 and the lowest
to 2-11-9 -

Are there such as as per
which looking to the
average prices which
have ruled of late years

as to call so presumptuously
for reduction 2. it is
very possible, I admit;
that the amount of
produce may have
been overestimated by
Mr. Wallan, and that
a readjustment of
the whole as perment is
necessary. but I am
very much disposed
to question the price
=ple upon which the
board seems inclined
to act namely that of
judging the merit of
a system by its effect
upon the Gov. Revenue,
and disapproving of
it if it happens to
enhance the amount
paid by the district.
If instead of the 75
Cullum of Mr. Wallan
we substitute the 45
of Mr. Duple, and turn
them into money at
the average market
price of 16-8 the value
of the Gov. crop will be
as before stated 46-14

owed due from the
the work of cultivation
£. 5. and the expenses
16. 3. making a total
£. 22. 11. There will be
also some left to the Ryots
£. 24. 3. after payment
of all or at all events
gross of his expenses
he will in fact secure
more than half his
crop. The same result
would take place were
he to take the Puchla
crop &c. -
Mr. Puchla himself says
that "from 1823 to 1851/52
nothing of any consequence
occurred the seasons were
generally favourable to
the Ryots and no serious
depression was felt by
any undue depreciation
of the value of their produce,
but in 1851 the market
was overstocked and
prices fell over and over
below the remuneration
owed in the following
year the Madras Press
during was visited by
a Hurricane which

destroyed numerous
irrigation works both
in Richmond and
the adjoining districts.
The price of grain under
these circumstances
scarcely rose and has
ever since continued
to increase.

If then from 1823 to 1851
during which period the
average price of Paddy
was 8-12 per Gann
10 per Kannis Cullum.
The seasons were gene-
rally favourable to
the Ryots. What must
they have been since
that period when for
the last two years the
average price per Gann
has been 14-16 or 17-5
per Cullum -
I cannot then think that
the condition of the Ryots
is so bad as represented
by the Board of Revenue
or that the Govt. is in
any way bound to act
upon vague statements
such as those contained
in their paper in
opposition to the facts

which are contained
in them, and which
appear to have been
altogether ignored by
the Board.

It may be that the ratios
proposed are such as
are adapted to the cir-
cumstances of the In-
habitants of the district.
It may be that the pro-
portion which these
ratios bear to the value of
the net produce is that
which will be
ought to be satisfied,
but these are matters
to be proved not as-
sumed, and if shown
to be correct should
be distinctly and
plainly affirmed.
The Regt. should not
be told with one breath
that the Gov^{rs} propose
to take 30 per cent of
the gross produce of
his land, and in
the next that the
proportion has a
money value equivalent

at the market rate to
15 per cent on the basis
and a palpable mis-
statement cannot lead
him to suspect some
ulterior object, and to
imagine that the Gov^{rs}
are putting it right to
his exorbitant pro-
portion of the crop.
has the purpose of
making the same good
at some future period.
I cannot under the cir-
cumstances before stated
adopt either the proposals
proposed by the Board or
that submitted by Milner.
Neither of them does, even
in appearance, carry out
the objects for which the
Department was con-
stituted - both are based
upon data altogether at
variance with the state
of things which now exists
and which has existed
for several years - and
in some instances as
noted by Mr. Brett in his
minutes and by myself

a palpable mistake has
crept into the calculations
of Mr. Puckle by which an
allowance is made for
over for some local disadvantages -
It seems to me that a great
deal of time and money
has been wasted in an
attempt to make a
show of precision which
is confessedly unattainable
while the simple and
ready mode of arriving
at plain practical re-
sults have been over-
looked - I am not
certain that the main
cause of the mistakes
which have been made
may not have been the
expression of an opin-
-ion on the part of the
Govt that 30 percent
of the Grob crop was
a fair proportion for
the Govt to claim as
its due. Should there be
any further to refer
the report back to
Mr. Puckle with direct
- - - - -

to consider carefully, after
a revision of all the data
in his possession, what
would be a reasonable
and fair proportion of
the net crop to be placed
in the hands of
Govt as a guarantee
from rent or
apportionment to be re-
-deemed by the Govt at
a price based upon a
mean of the market
prices in the district for
a certain number of years
past - Mr. Puckle had
better submit two or
three averages of prices
both for dry & wet
crops in order that
the Govt may have it
in their power to express
an opinion as to the
number of years for
which the apportionment
should remain unde-
-rmined -
I must bring to this
notice of Govt the document
in which these papers
have been brought before
- - - no attempt has

be made by the Revenue
Board to collate the facts
which would be necessary
to enable the Govt to com-
prehend the subject, and
I have been obliged to make
out for myself a vast
mass of numerical details
of which ought to have been
arranged in proper order
by the Chief of the Board.
Mr. Puckler's report embraces
a great variety of topics,
is drawn up loosely &
unmethodically, and a
clear precis should have
been made of the information
afforded by it, which bore
upon the particular ques-
tions which had to be con-
sidered. The prices, upon
which so much depends,
should have been tabulated
in a simple and intelligible
form. Had this been done
as I thought, a great amount
of information would have
been placed before the Govt -
which would have enabled
us to come to a decision
upon a subject which has
now been dragging on
for months -

W. L. Wilson

26-04

Minute of the
Honble the
President

Dated &
Recd 20/6/63

On the subject
of the Trichinopoly
assessment
No. 2

Minute by the Honble Mr. Maltby
181

1. I have considered
carefully the remarks made
by the President on the
scheme now before Govt.
for revising the land
assessment in the Tri-
chinopoly District. -
2. The President's
main objection against
the plan now submitted
is that the proposed com-
mutation rate of 8 annas
per Annam Cullam is
too low. He further thinks
that there is a want of
simplicity and clearness
in Mr. Puckler's arrange-
ments for fixing the
new assessment, which
defect is attributed main-
ly to an expression of
opinion on the part of
Government that 30 per
cent of the gross crop

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now a fair proportion for
the Govt. to claim as its
due.

3. — The course, therefore,
proposed by the President
is to refer the report back
to Mr. Puckle "with di-
rections to consider care-
fully, after a revision of
all the data in his possession,
what would be a reason-
able and fair proportion
of the net crop to be placed
in the hands of Govern-
ment as a grain rent." This
rent is then "to be re-
duced by the Govt. at a
price based upon a mean
of the market prices in
the District for a certain
number of years past,"
and the President wishes
Mr. Puckle to "submit
two or three averages of
prices both for dry and
wet crops in order that

the Government may have
it in their power to express
an opinion as to the number
of years for which the assess-
ment should remain undisturbed.
2."

4. — The course here proposed
appears to me open to the follow-
ing objections. It would
lead to the delay of at least
another year in revising the
present unsatisfactory and
depressing assessment of the
District. All the additional
information which could be
expected from it would be the
opinion of Mr. Puckle on a
general point in which the
views of a single subordinate
officer would be of little value
to Government. The elaborate
inquiries which have been made
during the last four years,
into the past prices of the
Trichinopoly District, the ex-
pense of the crops on different
soils, and the expenses of
cultivation forbid the ex-
pectation of any additional
information, especially on the
first of these points, being
obtainable.

estimable. One most important
result of the new assessment
is to be that, under the
Despatch of the Secretary
of State dated 9th July 1862,
it will have the great value
of permanency, and therefore
no provision need be made for
its periodical alteration
according to the state of prices.
5 - The arrangements for
surveying & assessing the
District have already occupied
eight years, and cost ^{over} ~~of~~ ^{two} lacs of Rupees. It is time,
therefore, to turn the ample
materials which have been
collected to account, and any
delay which retards for
another year the present
uncertain and barbarous assess-
ment is to be deprecated. I
shall endeavour consequently
to show that we possess the
means now of taking action.
6 - The President's main
objection to the proposed
assessment is that too
favorable a commutation rate
has been taken for converting
the

185
the grain into money.
In the papers now before the
Government a rate of 8 Annas
per Harris' Cullum has been
assumed for the wet lands,
and the President considers
that the recent rise of price
would justify a rate of 16-18
Annas, or 1 Rupee. Regarding
the dry lands also a similar
question has arisen. On
considering this subject,
which has undergone much
careful scrutiny, I share the
opinion expressed by the Board
Proceedings of 5th April 1862
(paragraph 30,) that a higher
commutation rate than
that proposed by Mr. Puckle
could not safely be taken.
The rate of rupee 1 per Cullum
mentioned by the President, as
appears to be the lower rate, in
Trichinopoly, the chief and
indeed the only town of the
District. It also seems to be
mainly based on the later
years of high prices. But the

retail rate in a large
 city including as it
 does expenses of carriage
 and dealers' profits, is very
 different from that price
 which the Ryots receive in
 their villages and out of which
 the revenue is paid. Small
 proprietors, scattered over a
 poor and inland District,
 have little command of the
 market. Their produce
 is often mortgaged in ad-
 vance, or disposed of to
 grain dealers under the pressure
 of requiring money to pay the
 revenue. A moderate commu-
 tion rate is therefore essential
 to the success of a new assess-
 ment, and as the accounts
 show that for periods* exceeding
 fifty years the village prices
 have averaged only $6\frac{1}{2}$ Annas
 and $8\frac{1}{2}$ Annas per Harris'
 Bullock, the rate of 8 Annas
 proposed seems to me prudent.

* - Talis 1211 to 1262.
 Do... 1211 to 1268.

equitable. In fixing an assess-
 ment, and especially one in-
 tended to be permanent, the
 average price of the grain pro-
 duced must be taken from a
 long series of years. The high
 prices of the years since 1268,
 would but add slightly to the
 results of the two long periods
 above given.

I proceed now to offer
 a few remarks on the objec-
 tions expressed by the President
 to the process adopted by Messrs.
 Hewill and Tuckle in cal-
 culating their proposed rates
 of assessment. That process ap-
 pears to me to be too elaborate
 and not always clear and is
 well arranged, but I see no
 such defects in it as should
 lead the Government to set aside
 the careful labours of two

experienced officers. If the
new assessment appears to be
based on no uniform and well
defined principle, it must be
remembered that this result is
owing to the instructions issued
by Govt. It was first determined
to take a certain portion of the
gross produce, but the Hon. Mr.
Morris objected that this was
unfair to the inferior soils, the
cultivation of which is usually
most expensive, and preferred the
a portion of the net produce than
if possible, be taken. The Court &
Directors, however, admitted that
this principle was not followed
in the revised settlement of the
North West Provinces, that in
"practice, it would be imperfectly
attainable and that determining
assessment is a question of
discretion

Extract from: Cons: 15th Feb. 1858,
Paragraph 34.
Revenue Survey, Volume, Page 1157.

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discretion and not of mathematical
calculation. The settlement
officers were therefore freed from
adhering closely either to a fixed
portion of the gross or net produce
but were instructed to keep both
those elements in view, when
resolving on such rates of assess-
ment as would suit the circum-
stances of the District.

8 The success of their pro-
posed assessment must therefore
be judged, it appears to me, by con-
sidering the general impoverished
state of the Trichinopoly District,
and then seeing what the land
revenue will be, under the new
assessment in comparison with
the old. A further step is to com-
pare the newly proposed rates of
assessment (darams) with those
which have been accepted else-
where or which prevail in other
Districts. Tried by these tests

1 It appears to me that we may
2 accept the new assessment with
3 the modifications proposed in my
4 minute, and instruct Mr. Puckle
5 to proceed in carrying it out.

6 In coming to this con-
7 clusion I am guided partly
8 by the consideration that if some
9 of the calculations on which the
10 proposed assessment is based
11 may appear too favorable to the
12 landholder, others may be ad-
13 duced as tending the other way.
14 Thus I learn from the Offi-
15 ciating Director of Revenue
16 Settlement that the straw is
17 included in the gross produce
18 instead of having been struck
19 out under a recent Government
20 Order, as supposed by the
21 President. Again, the calculation
22 of the expenses of cultivation,
23 assume that the wages of labor

may

may be taken at Reupus 2
per mansam, but this is cer-
tainly too low a rate for the
present day. Moreover, the ex-
penses of cultivation have been
calculated in grain terms, con-
verted into money at 8 Annas
per Harris' Culthum; now the
present price of grain, whether
it prove temporary or otherwise,
considerably exceeds that rate, so
that the present expenses of cul-
tivation much exceed Mr. Puckle's
estimate, and the net profits
of the Ryot are proportionably
less.

10 But I rest mainly on
the broader grounds, that the
new assessment, modified as
proposed, stands comparison
with the rates which have been
accepted or which prevail in
the adjacent Districts, and
that it would be pronounced

very

very heavy in contrast
with the revised assessment
of the Bombay Presidency
and the North West Provin.
to p. ces. The acknowledged heav-
iness of the land tax in this
Presidency mainly led to the
introduction of the survey with
a view to remedial measures,
and it would be both inconsis-
tent and impolitic to act
with strictness towards the old
unsettled lands of the Presidency,
when the extensive Inam lands
would exhibit a marked con-
trast of treatment, and when
Government is announcing its
unaffected waste lands for
sale in Freehold at a trifling
upset price; against such rivalry
the attempt would be vain to
keep

143
Keep up high rates of assess-
ment, and the politic course
seems to be to invite a spread of
cultivation in the large area of
unsettled waste by a modified
and liberal land tax. According
to the Revenue Board's calcula-
tion this area includes 13 1/2 mil-
lion Acres, assessed at 163 lacs of
Rupees, and the successful
spread of cultivation in South
Arcot and other Districts, shows
that capital and enterprise can
be drawn to these tracts by liberal
treatment, to the enrichment
both of the country and the Go-
vernment. If however high rates
of assessment are continued, we
must expect to find preference
given to the uncultivated por-
tion of the Inam area, and
to the unaffected immemorial
waste

1. a waste lands of our Districts,
thus depriving ourselves of
much of the additional revenue
which may otherwise be
looked for.

2. Another important con-
sideration is that the welfare
of the Province requires some-
thing of early rectification of its an-
cient mismanagement. During
the last four years upwards
of 2½ lacs of Rupees have been
expended in preparation for
this purpose. Mr. Buckle's
establishment remains in sus-
pense on the spot awaiting the
orders of Government to resume
active operations, and the of-
ficial Director of Revenue
Settlement reports that unless
early orders are issued, great
difficulty

*Letter to Secretary to Government
19th June 1862. Paragraph 7.*

195
difficulty will be experienced
in bringing the new settlement
into force in the coming revenue
year; in other words, much ad-
ditional expense will be incurred
and the much needed reform
will be postponed for another
twelve months.

12 Feeling a conviction
that no further useful in-
diligence is to be obtained, and
that the new settlement (with
the modification proposed) will
bring in as large a revenue
as it is for the interests of the
State to levy, I would depre-
cate the further delay which
would be caused by referring
back these papers to the Deputy
Director, Mr. Buckle. The ques-
tion seems to me to be eminently
one to be decided on broad and

General

general grounds. If the rates
of assessment are found to be
fair in comparison with those
of adjacent Districts, and it
is proved that they will produce
a suitable amount of revenue,
Government may safely adopt
them, and leave their distribu-
tion to the officers entrusted
with carrying out the new set-
tlement. A contrary course would
be inconsistent with that policy
under which most valuable
lands are now being made over
to applicants throughout the
Empire, either in freehold or
as what is a nominal
assessment, for the purpose
of stimulating agriculture,
real enterprise and draw-
ing forth speedily the

resources of the country.

19th July
1863

L. E. B. L. y

Minute 199

Shall be the same as the
illalika has alleged the
misapprehended the
of my objections to the
proposed Richmond
a settlement. I do not
object but merely in
the ground that the
commutation price is
too low, neither have I
any desire to raise the
a settlement of upland
area. I understand the
circumstances to be fair &
reasonable both to the
people the interest of
Government the people, but
subject to the condition
that the Revenue Survey
Officers and the Revenue
Board by whom the
report was made have
altogether lost sight of
the object of the
Survey was completed
and have neglected
altogether to determine
the proportion of the
Government of the net
produce to which the
commutation rate
is to be applied.

nothing can be simpler
and plainer than the
directions of the Gov^{ts} as
modified by the Secy^{ry}
state, yet these have been
altogether ignored both
by Revenue Survey &
Revenue Board, and
an agreement constructed
based upon arbitrary
assumptions both as
to proportions and prices.
I have no wish to maintain
the existing
state of things in
policy, which is I have
no doubt abundant &
incongruous enough;
but I call it back
to the facts do not
run him out with
a presumption as to the
purpose of the existing
or present system
so that such a
thing is hardly applicable.
It would however be
most convenient for
Gov^{ts} to Gov^{ts} to take
action upon a report
that it is already known
and is being

and unsatisfactory, which
as he also admits, all the
data required for a
Report in accordance
with the Rules sanctioned
by the Secy^{ry} state are
available.
It was for this purpose
that I recommended that
the paper should be
referred back to the Secy^{ry}
and I cannot imagine
that with proper
attention and
was required, such a
course would be
deduction of much delay
a sensible man with
a clear head might
through his whole
a week - he must
however be able to
enable him to
the work properly
precluded from
conventional & radical
ideas as to the protection
of the crop due to Gov^{ts}
and must be made
to be in accordance

the Public having in his
possession a major
fact bearing upon such
local questions would
probably be the man
best suited to carry
out the revision of
his own Report, and it
would be fairer to him
to allow him to do so;
but I have no particu-
lar wish to employ
him. In this opinion
I am individual -
not thought of as official
action, or based upon
being appointed - but I
think I should prefer
to employ an individual
connected with the district
long than directly under
the Gov. or Legislature
or the Gov. to decide
what part of the
public should be
considered the
property of Gov. and
where what principles
this protection should
be committed to
himself. -
I submit these remarks
for the consideration
of the Members of Council

but it must be under-
stood that I distinctly
refuse my assent to
the adoption of the
Archbishop's Agreement
in the form now sub-
mitted, and should
the members of Council
refuse to allow of a
Revision which will
bring the report into
harmony with the in-
structions which ought
to have been the guide of
the Revisionary Office
the whole question must
be referred to the
State

Wm. H. Smith

2607

Minute, by the
Honble the Presi-
dent. —

Sailed
12:00 —

—

On the subject of
the Franchise
Assessment

Minute.

201

It appears here that Mr.
Maltby has altogether mis-
apprehended the nature of
my objections to the proposed
Trick of Law. I do not object
to it merely on the ground
that the commutation price
is too low; neither have I any
desire to raise the assessment
if upon due investigation it
is found to be fair & reasonable
both as regards the interests
of the Port and the R.R., but
I object to it on the ground
that the R.R. Survey Officers
& the R.R. Co. by whom their
report was revised have ab-
solutely lost sight of the object
for which the Survey was com-

started and have re-
-flected all over this & determine
the proportion of the first share
of the net produce to which
this commutation rate is to
be applied.

Nothing can be simpler
& plainer than the direction
of the first as modified by the
Levy of State, yet these have been
altogether ignored by Red Turrey
& Red Mt. and are assent sub-
mitted based upon arbitrary
assumptions both as to pro-
portions & prices. I have no
wish to maintain for a day
longer than necessary the ex-
-isting state of things in Richi-
-mondy which is I have no
doubt absurd & incongruous
enough - Mr Maltby calls

Some time
him out in his assumption
of the procedure of the existing act
upon the Regts, so that such a term
is hardly applicable - It would have
ever be much worse on the part
of the first to take action upon a
report which Mr Maltby himself
declares to be perplexing & un-
satisfactory; when, as he also
admits, all the data required for
a report in accordance with
the Rules sanctioned by the Leg-
islature are available.

It was for the purpose
of attaining such a report
that I recommended that the
papers should be referred back to
Mr Peckle & I cannot imagine
that with proper instructions as
to what was required, such a
comtee. could be productive of
much delay - a few little
men with a clear head might
go through it in a week - then

must immerse in order to enable
him to perform the work properly
free himself from certain con-
ventional & traditional ideas
as to the proportion of the crop due
to the soil and must be content to
take his calculations in fact
not on fancies. Mr. Puckle having
in his possession a mass of
facts bearing upon such local
questions would probably be the
man best suited to carry out
this revision of his own Report - &
it would be fairer to him to allow
him to do so - but I have not
particular wish to employ him -
if the opinion of an individual
is not thought of sufficient value
a Board might be appointed -
but I confess I should prefer
to employ an individual to
collect the facts & to lay them
simply before the fact. It will
then be for the fact to decide

21
The proportion of the net
crop should be considered
the property of the soil and upon
what principle. This pro-
portion should be converted
into money -

I submit these remarks
for the consideration of the
Members of Council but it
must be understood that
I distinctly refuse my
assent to the adoption of
the Trichinopoly act in
the form now submitted
and should the Members
of Council refuse to allow
of a revision which will
bring the report into harmony
with the instructions which
ought to have been the guide
of the Rent Survey Officer, the
whole question must be referred
to the Govt of the day. Signed W. Dennis.

Copy of the
Governor's 2nd
Minute on the
Fickinopoly
Assessment

The Revenue Secretary has for-
warded to me a Minute by the
President on the Orders passed
by Govt ^{regarding} the revision of the
assessment of the Tschinopoly
District. - In this Minute the
President who is absent from his
Council ^{on a tour} objects to the order being
carried out, and declares that
the whole question must be referred
to the Secretary of State.

When ~~therefore~~ ^{giving} their orders the Govt prepared a despatch for forwarding their Pro. and all their papers to the Secretary of State and that Authority will then be made acquainted with the whole question. - But the important point remains whether the President ^{meanwhile} can ~~stop~~ the action of the Govt, especially when he is absent from his Council, and ^{when} the majority of its members differ from his views. - The President can only it appears to me take such a step by acting formally under

he consider that the authority thereby
vested in the head of the Govt. ^{on the present occasion} applicable
~~in the present case~~ ^{urgency of the} and that the present case calls upon
him to assume the responsibility given
- giving that authority. - otherwise
the Order of Govt. must in my opinion
be carried out since the injury which
would arise to the public interests from
further delay was a main reason
why the Govt. ~~had~~ ^{took} the subject
into early consideration.

3. The question came before Govt. in the
following manner - The officiating District
of Revenue Settlements submitted a plan
for revising the apportionment of the Tuckahoe
District, which was reviewed by the Revenue
Board & forwarded on to Govt. for orders
with their Pro of the 3rd March last. - These
papers were sent on ^{with a Memo by the Rev. Secretary} circulation for the
remarks of the Members of Govt. & they
were returned by the President with a
Memorandum on Saturday the 20th June. - On
Tuesday the 23rd June the President left
on a tour, ~~and~~ before the subject could
be considered in Council, & ~~the~~ it therefore
devolved on the other Members of Govt.
to dispose of it, as the matter was pressing
and ~~the~~ ^{the} introduction

of a revised apportionment for another year.
4. - Although the President was absent from
Council careful attention was given to the
news expressed in his Minute & as stated
in this despatch to the Secretary of State the
President's arguments had an influence
in leading the Govt. to decline "to grant
the extensive ^{reduction of the old apportionment} ~~reduction~~ proposed by the Revenue
Board". - On reviewing all the papers the
Govt. came to the conclusion that ample
material existed for an immediate ~~decision~~
action & that any further delay in this long
pending matter was highly inadvisable
especially when the Deputy Director Mr. Pickle
was in the Govt. with his establishment &
awaiting ^{motivating} ~~the Govt.~~ The Govt.
therefore passed orders, modifying the scheme
proposed by the Revenue Board, & authorizing
Mr. Pickle to proceed ^{at once} with the introduction
of the revised apportionment so that another ~~year~~
year might not be lost.

5. To this order the President now objects, but
as an individual member of the Govt. I
cannot consent that the public interests
should suffer by further delay in this matter
which has already occupied ^{nearly 8} years &
led to a heavy expenditure.

6. In his last Minute the President ^{remarks} ~~states~~

misapprehended
that I altogether ~~misunderstood~~ the
nature of his objections to the proposed
agreement. On this point I can only
observe that any such misapprehension
was entirely unintentional. I went over
his Excellency's Memoire of 20 June very
carefully with my colleague Mr. Poynt
and selected for remark the two objections
which seemed to me to bear with most
weight against the ^{proposed} Board's agreement
viz the lowering of the Commutation rate
and the failure to have the new agreement
on a definite portion of the net produce.

7. - If the Commutation price might be
fixed at 10 ^{per centum} ~~upset~~ instead of 8 annas,
the result would be to double the
agreement & all other objections to the
scheme were insignificant in comparison
with this. I therefore ^{argued} ~~advanced~~
^{briefly} ~~submitted~~ in favour of the lower rate,
but strong additional reasons might
be given to prove that a ryot does not
gain by a rise of price so much as
is generally supposed. The last Census
in 1862/3 shows that three fourths of our
population are agricultural & it is
well known that the wages of agricultural
labour are almost universally paid

21/
paid in grain. Thus the largest portion
of the community are consumers as well
as producers, and high prices do not favour
well the ryot's gains with regard to that
large portion of the produce which is consumed
while at the same time they increase the cost of cultivation & the ryot's general expenses
incurred by them & their laborers. I have
already observed that the ryot is not a
capitalist. He cannot watch the market,
hold when it is low & sell when it is high.
His agreement must be paid month by month
as it falls due & his produce is often mortgaged
to the village money lender. Only 25 per cent
of the ryots (joint holders) pay £10 & above, &
per annum, while 65 per cent pay £1 & under.
With this part of the smallness of the Capital
in the country it is evident that high prices
can have but comparatively little effect on
the great body of our ryots and that a
new agreement which is not based on
a moderate commutation price must be
liable to produce ^{unsuccessful} ~~injurious~~ in its effects. These
considerations, ~~from the~~ ^{from the} led me to think
it desirable to accept the commutation rate
which was ^{fixed} ~~proposed~~ by the Settlement Officers
after long enquiry & acquiesced in by the
Board of Revenue.

8. - The next point is the President's objection that

that the order, of the Secretary of State
been overlooked in no ^{fixed} portion
of the net produce being taken as
the basis of the proposed settlement
- on this point it appears to me that
such precise orders have been issued
as the President supposes. This Govt
first directed that the new settlement shall
be based on the gross produce, but as
fixed portion of it was to be necessarily taken

M. of C. 14 Aug. 1855. No 951 } - 30 per cent was fixed
Rev. Dept. Para 19 - as the maximum of the
Govt demand, but various

deductions ^{should} be made, & it was expected
that the average share ~~was~~ taken by Govt. ^{was}
be about 25 per cent. - In commenting
on these instructions, the Govt of British
pointed out that the net produce was
a safer basis, but no precise portion of

Revenue Despatch No 17 } ~~the net produce was~~
of 1855 - Paras 15 to 22 - & the Govt admitted that no
"attempt to estimate the net
produce has been made in
the revised settlements of Bombay or of the
"N. W. Provinces" and that much accuracy
in ascertaining or even estimating the
net produce was not to be expected

I - On considering these instructions the Govt
came to the opinion of the Rev. Board that
it would be impossible to ascertain the

M. of C. 15 Feb 1858
No 191 - Para 24

produce of each field, and therefore
expressed their wish that the basis
of settlement should not be
hampered by the necessity
of endeavouring to ascertain what may be
the net produce of the land - In commenting
on these instructions the Secy. of State
admitted that it was "quite impossible
to ascertain with any approach to minute
accuracy either the gross or the net produce
of each field" - but added that "if either
or both of these objects could be accomplished
the right course would therefore be to take
a fixed proportion of the net & not of the
gross produce." "But as the expenses of
cultivation vary greatly in areas of land
of different qualities, yielding the same
quantities of gross produce
& the net produce will of
course vary inversely in

Revenue Despatch No 5
15 Dec 1858 - Para 15

the same degree" the Secretary of State
relieved the Director of Settlement from
endeavouring "to ascertain with precise
- on the actual net produce of each
field" and gave a general instruction
that in determining the rates of gross
rent, the principle which was laid
down should be carefully borne in
mind

10 - The attempt to ascertain the ^{real} produce of each field being thus abandoned as impracticable, it follows that the revised field appraisement, which is now to be introduced cannot be fixed on any precise proportion of the net produce or rent - and "the principle to which the Secretary of State desired our adherence seems to me clearly that general one laid down in the following words " The main point to be regarded

Gen Despatch
No 17 of 1856
Para 20 -

is that the appraisement should be fixed at a rate sufficiently moderate to allow for - errors of judgment on the part of the settling officer - if this be attended to the effects of any irregularities which may occur will only be to render the lower appraised fields more valuable than those on which a higher appraisement is imposed - but in all cases the share of the net produce left to the cultivator after defraying the appraisement & the expenses of cultivation will still be sufficient to render his land a desirable property "

Dated 1 Oct 1860
Para 20

& the practical principle seems admitted that, may be considered to represent 2/3 of the net produce. - See Gen Despatch No 17 of 1856 P 19.

11 - Now the papers under consideration enable Govt to ^{take care} see that this principle is practically attended to. The Director Mr. Puckle gives in his Report the gross produce of the land in columns & its value at 8 Annas per Calium - the estimated cultivation expense - the ^{gross} net produce or rent. A statement shows what the appraisement would be at 30 per cent of the gross produce and the rate which he himself proposes. The Director of Settlement Mr. Benck in his Report of 20 April 1861 P 14 - writes as follows.

" A statement is given in the Appendix showing the proportions of gross & net produce calculated for the appraisement & the money rates per acre deduced from the same. After what I have said on previous occasions it is perhaps hardly necessary for me to add that these calculations cannot be made with any mathematical degree of accuracy, & that the approximate figures given are illustrative of the general conclusions. The appraisement is based generally on a proportion of about one half of the net produce "

12. Govt had therefore at its com.
 - made the means of judging whether
 the Revised appraisement sanctioned
 by it fulfilled the principle laid
 down by the Secretary of State in
 leaving a portion of the net produce
 to the ryot & thus rendering his
 land "a desirable property". That
 this portion ought to be has not been
^{fixed} ~~defined~~ ^{as yet} ~~in the present~~ ^{as yet} ~~in the present~~
 he is ~~so~~ ^{so} ~~far from~~ ^{far from} ~~the~~ ^{the} ~~present~~ ^{present} ~~the~~ ^{the} ~~present~~ ^{present}
 been pronounced "that the question
 like the present is one of averages".
 is an average of one of averages.
 get averages would have to be based in calculation
 on the basis of the present appraisement
 the net produce of the land is being admitted
 that from the difference in the value
 of cultivation & other difficulties it is
 exact
 render it impossible to ascertain the net prod
 of each ~~separate~~ ^{separate} fields on which an app
 - ment has to be laid. The local
 officers were ^{consequently} ~~so~~ ^{so} ~~in~~ ⁱⁿ ~~approximate~~ ^{approximate}
 what the gross & net produce may
 be calculated at, in order that
 the Govt might have the means of
 judging what modifications or alter
 were necessary in the acts of appra
 proposed by them especially in
 reference to the principle laid down
 by the Secy of State.

Rev Benjamin
 No 17/1855/19

13. - To ~~send back~~ ^{refer} the papers to Mr. P. B. B. B.
 or any other officers ^{for any expression of opinion} ~~in the~~ ^{in the} ~~case~~ ^{case}
 portion of the supposed net produce
 may be taken for the basis of the appraisement
 would therefore entail further delay
 without, in my opinion, leading to any
 advantage, & I must earnestly deprecate
 the further postponement of the question.
 The Survey has already occupied
 nearly 8 ~~or~~ ^{or} years - all the information obtainable
 is now before the Govt. - & a postpone-
 - ment would shake the confidence
 of the people & damp that agriculture
 enterprise which the expectation of a
 Revised appraisement has already brought
 into activity. - The appraisement sanctioned
 by the Govt exceeds that recommended
 by the Revenue Board, & I do not obscure
 that the President objects to it as being
 too light & thus injuring the resources
 of the State.

14. - In his last Minute ^{the President} ~~the President~~ ^{the President} ~~the President~~
 the sense in which I termed the existing
 appraisement of the Pudukkottai District
 "barbarous". I meant to designate by
 this word not its oppressive weight, but the
 barbarism of its construction. ^{instead of being} ~~it is forced~~ ^{it is forced}
 set on the land, ~~but~~ ^{it is forced} ~~on the produce & taxes~~ ^{on the produce & taxes}

with the des. of the Govt. over & the
costs of the cultivator. There are thus at
present 3741 different rates of assessment,
& it is unnecessary to point out how
thrift & industry must be discouraged
and how farming given in hands in
the part of the lower ^{habiles} servants of the
Revenue Dept under such a system.

At the same time my former service
in the District as Collector enables
me to say that the apportionment is in-
sufficient in some parts of the District
especially the dry taluks.

75. The length which ~~the~~ ^{the} procedure
have gone to, has led me to abstain from
discovering the minor objections made
by the President to the President's calculations.
A simpler system may doubtably be
followed in ~~improved~~ future operations
but I see no such defects as render
it necessary to postpone the settlement
of this long pending question. ^{help}
Opportunities have occurred for practically
ascertaining the yield of the land for
a series of years, it is necessary, especially
with unimproved land, to make an allowance
for vicissitudes of season. This course

2 K. C 14 Regt 1855 }
No. 951 - 0719 ——— }

has been used & the instructions of Govt
on the occasion
expressly authorized the Settlement

4 Augt 1855 }
079 ——— }

Officers to make discretionary
deductions when calculating the
produce - The general result arrived at
is the ^{main} test by which to judge whether dis-
cretion has been used, & Mr Puckler's calcu-
lation seem to me to stand the ordeal & bear
comparison with those which have been
approved & adopted elsewhere. - In Pg
of my Memoirs the 12 Inst I showed that
of some parts; Mr Puckler's calculations were
regarded as reasonable to the extent
other parts tended the other way - I
would further call attention to the observation
of the Revenue Board in Pt of their Res of 3rd
March last, that Mr Puckler's produce statements
give an exaggerated idea of the fertility of
the land "because they are taken from the
best accounts in which the areas were
much underrated, the increase found by
survey averaging 18% per cent in the occupied
area. - All these circumstances present
my feeling doubt regarding the safe & here-
final result of the revised appraisement sanctioned
by the Govt in their late order - I will only
add that as the Fyly or revenue year has
already commenced every weeks delay in
issuing orders of officers requires

No 260 P

3^d Minute.
by the Hon^{ble}
J. Maltby
31st July 1863

Re the subject of
the Trichinopoly Assn.

Trichinopoly Assn.

Minute

Mr Maltby has in his last
minute dated 31st July 63
prepared in review a portion
only of the proceedings
connected with the Triche-
nopoly Assnment, and
as it appears that his
views are altogether opposed
to mine, not only as to the
policy of the proposed
measure, but also as to
the meaning of the Instru-
ments issued by the Gov^t.
and commented on and
modified by the Secy^g
State, I propose to ^{review} ~~re-~~
in this minute, as
briefly as possible, the
proceedings of the Gov^t
with reference to this
assnment, to explain
clearly my views with
relation to the mode in
which the operations of
the survey should have
been conducted, and to
contrast them with those
of Mr Maltby, and finally
to explain the grounds
upon which I feel that
justification is due.

accordance with the power
given to me by the acts
of Parliament 33 Geo 3
cap 52 - 239 & 40 Geo 3 cap 79

In the autumn of 1862
the report of Mr. Peck
upon the Survey and
a statement of Richards
- policy was first brought
before me - I considered
it, as stated in my
minutes of June 63,
especially with reference
to the cost which the
Govt was incurring,
which outlay was brought
under my notice at-
tention by a proposal
to increase the charge
from 750000 to upwards
of a million; and I
commented so strongly
upon the wastefulness
- & costly character
of the work, that the
members of Council
adopted my views,
and decided to re-
- place the Dept upon
a footing altogether
different from that

I had previously brought
forward the subject to the
Committee of the House of Commons

upon which it has hitherto
been conducted - 231
accordingly the Director
Mr. Russell has been removed
and appointed to a collector
and the general reorgan-
- ization of the Dept has
only been postponed in-
- stead Mr. Goswami had
with the Richmond
a statement, which was
the only part of the work
in such a state of forward-
- ness as to be a preliminary
to completion -
later in May or early in
June the papers con-
- sidered with the Richmond
a statement - were again
brought under my no-
- tice accompanied by
a long memorandum
drafted under the
Revenue Secretary, and
by minutes from Mr.
Guthrie & myself, the
former of which character-
- ized the question sub-
- mitted as "perplexing
and not altogether satis-
- factory" - Under
these circumstances and
having a general resolution
of the Dept produced
my mind being, since
of the Dept.

I went very carefully into
as this whole subject from the
very commencement, and
found ample reason, as
shown in my memorandum
of June 63. for the dispa-
faction therein expressed
not only with the mode
in which the officers of the
Revenue Survey had done
their work, but also with
the conduct of the Revenue
Board, in bringing the
subject before the Govt
in such a very loose and
unsatisfactory state -
I pointed out several errors
in the computations of
Mr. Dudgeon, in some of
which I was supported
by the President of the
Revenue Board, who
 protested against the
report sent in by the
two other members,
and I showed that in
submitting such a report
a prepossession the Revenue
Survey Dept. & the Revenue
Board had altogether
ignored the instructions
under which they were
employed to act -
on these grounds I pro-
posed that the reports
should be revised and

2 made to accord with the
instructions - 233
This minute was sent in
on Saturday June 20th
and on Tuesday June 23rd
I left Madras for this purpose -
I proposed visiting some
establishments belonging
to the Govt in Mysore,
and also the districts of
Bellary & Channarayana -
The latter I was most
especially anxious to
visit, as there were several
questions connected with
the working of the Irrigation
Company which I was
desirous to discuss with
the Engineer on the spot -
In drawing up the minute
notifying my intended
departure I tried to meet
and obviate certain
difficulties which had
arisen in former years
out of what I could not
but conceive to be a mis-
interpretation of certain
instructions issued by
the Govt of Directors -
I refer to the assumption
by the members of Council
that Madras, & the
powers of Govt.

which in former years
of all the members, the majority of the Govt
then members had taken
upon themselves to
abrogate resolutions
passed with the full
consent of the whole
of the members of the
Govt - I therefore
doubted that all drafts
of resolutions upon
other than routine
matters should be
forwarded for my approval
and that the proceedings
of the Govt should also
be submitted to me
previous to their being
decided on -

1. The first of these is the
 second of the first of the
 second of the first of the
 second of the first of the

The Deputy Director of the
Revenue Settlement in
order that it might be duly
submitted in proper form,
passed an order that it
should be carried into
effect, with one or two slight
alterations which in no
way affected the principle
upon which my objections
were based - The only
reason given for this
unusually ~~unnecessary~~ haste being
the inconvenience of
further delay - —
In my minute objecting
to these proceedings I
pointed out that as the
Govt was in possession
of all the data required,
the delay could be but
trifling - at the same time
however I stated that I
should reserve my opinion
to the adoption of the
apportionment in its present
form -
This Minute has pro-
duced one firm minority
in which alluding I
suppose to my refusal
to assent to the adoption
of the apportionment, is

questions my power to
do so unless I happen
to be personally present
at the Council, and
then proceed to explain
and vindicate the course
pursued by himself
and his colleagues -
I will allude hereafter
to the question of the
power of the Governor
to act in opposition to
the opinion of the magis-
trates, of the members
of the Council, and
will now deal with the
arguments brought
forward by Mr. Malety
in support, be it under-
stood, not of any prin-
ciple by which the
Deputy Director Mr. Puck
may be supposed to
have been guided
in establishing certain
rates of commutation,
but in respect of the
particular rate asser-
med, namely 8 annas
per Cullum, or less than
the average price of the last
year.

3 and again with those
by which it is attempted
to explain away the
plain & simple direction
of the Secretary of State -
The question submitted
by me, in my Minute of 20th
June, was simply this,
whether it was fair and
reasonable, in commuting
a price rent for a money
payment, to ignore alto-
gether the market-price
of the grain - I showed
that this market-price,
on an average of ten
years was 16s 8 per Cullum
that Mr. Puck in his
commutation of the villages
had made allowance
for the distance from
market & for other
disadvantages, and
that he had, in addition
to this, made a special
deduction of upward
of 20 per cent. to cover his
cost of conveyance.
While instead of taking
into account the actual mar-
ket price, or a mean
of the whole of the
year from 1881 to
the present day, he had
taken the price of the
last year.

inferior to the mean of
the first 50 years of the
century throwing thereby
~~substantially~~ out of course
= duration altogether the
steady rise of price which
has taken place since 1852,
and if wrong, therefore
altogether the present
constitution of the Ry. &
is illally in reply
remarks as follows -

"I therefore argued briefly
in favour of the lower rate,
but strong additional reasons
might be given to prove that
a Ry. does not fail, by a
rise in price, so much as
is generally supposed -
The last census of 1862/63
shows that 3 fourths of
the population are agri-
cultural, and it is well
known that the wages of
agricultural labour are
still almost invariably
paid in kind - Thus the
largest portion of the com-
munity are consumers
as well as producers, and
high prices do not of course
affect the Ry. & failing with
regard to that large portion
of the produce which is
consumed by them, while
at the same time they in-
crease the cost of cultivation
for the Ry. & the general expense.
I have already observed that
the Ry. & the Govt. are both

"he cannot watch the market
"hold when it is low, and sell
"when it is high - his ~~price~~
"must be paid ~~must~~ be
"paid as it falls due, and
"his produce is often most paid
"to the village moneylender.
"only 2 per cent of the cost -
"pay 10 to 12 upwards per
"annum - while 6 to 8 per cent
"pay 1 to 2 under with the
"profit of the smallness of the
"Capital of the country it is
"evident that high prices
"can have but comparatively
"little effect on the great body
"of the Ry. & and that a
"money ~~of~~ ^{of} payment what
"is not based upon a ~~moti~~
"rate commutation price
"must be liable to prove
"unsuccessful & injurious
"in its effects" -

I have quoted this passage
in extenso, as it affords evi-
dence ~~of the~~ of the sort of
confusion of ideas which
has apparently prevailed
with regard to the proper
mode of conducting the
Revenue Survey - It
truly argues upon the
principle that too negatives
make an affirmative, that
a false proportion of the
crop, and a false com-
mutation price, make a true
assessment - whereas the
object of the Govt. is to

in determining what price
the farmer gets for his
crop. Next ought to hand over
to the Gov^t and then at
what price (having of
course some distribution
to the existing market price)
the Gov^t should commute
this price into ^{into money} money.
As to the effect of high prices
on the Ryot I cannot say
what it is. I am
generally disposed to be
satisfied of the Ryot but
a little simple arithmetic
will show that his profits
are in direct proportion
to the price he gets for his
produce - his field yields
a certain number of
measures of grain (on
an average of years) of
these measures the Ryot
consumes a certain number
- he sells the surplus for
himself & his family & he
the labourer he employs.
The labourer has been
paid, and, according
to Mr. Maltby, in
grain. The remainder of
the crop is sold to pay
his debt. To
provide him with clothes
&c. - with reference to
the portion of his crop
the rice price is de-
termined. It is not to him

it would seem also to follow
necessarily, that if high prices
do the Ryot no good, low prices
cannot do him much injury.
a very transparent fallacy -

I have seen the Ryot
in the field, and I have
seen him in the market.
I have seen him in the
field, and I have seen him
in the market. I have seen
him in the field, and I have
seen him in the market.

4 he pays to the Gov^t a fixed
sum, and if, ²³⁹ of course, with a
high price, fewer measures
are required to meet his
demand - more measures,
therefore, are left, and then
at a higher value, to meet
the contingent demands
upon him - the remainder
about the Ryot not being
a capitalist & not being
able to control the market,
he has no bearing upon
the subject ~~of the~~
~~consideration of the~~
for no one considers the
Ryot in the light of a pe-
culiar in grain, and
no one proposes to put
the commutation rate
at a maximum, or to
regulate it from market
to market, by the market
price of grain - all that is
proposed to do is to
bring this rate in some
fixed relation to the price
of an average of years,
fewer ^{may} ~~more~~ ^{be} ~~considered~~
by the Ryot as a ~~fixed~~
reference to the mode
in which Mr. Maltby
strives to prove that the
Secretary of State did not
intend that any should
be done by the Gov^t

amount of the crop, or
to the proportion of the
net crop which ought
to be taken by the Gov^t.
I can only say that, accord-
ing to my reading of
the various documents
quoted, the case is directly
the reverse -

The Gov^t here, acting as
it seems to me very
unwisely, did direct
that the new settlement
should be based upon
the gross produce, and,
equally unwisely, it
fixed a ~~maximum~~
30 per cent. as the maxi-
mum of the Gov^t.
demand, but allowed
various discretionary de-
ductions which it was
expected would bring
down the average share
of the Gov^t to 25 per
cent. of the gross crop -
I say that the Gov^t acted
unwisely, and I am
justified in making
this assertion, for it
first adopted the gross
crop as the standard
instead of the net,

it then, without any data
upon which to form an
opinion, established his
hypothetical limits, & all
which have in point of
fact misled the Revenue
Commissioners altogether -
The Comptroller General pointed
out that the net produce
was a safer & more com-
pact basis upon which to
found a proportion,
though they admitted that
much accuracy could
not be expected in deter-
mining the actual
amount -
The Gov^t jumping to
a most unfounded
conclusion, that, in
establishing an approxi-
mation to the net
produce, it would be
necessary to eliminate
the net produce of each
Field, expressed their
wish that the Directors
of Revenue settlements
should not consider him-
selves hampered by the
necessity of endeavouring
to ascertain what may
be the net produce of
the land -

of State in commencing
upon this admitted that
it was quite impossible
to ascertain with any
approach to minute
accuracy either the
gross or net produce
of each field. but added,
that if either or both of
these objects could be
accomplished, the
right course would
be to take a fixed pro-
= portion of the net &
not of the gross produce.
The director of the settle-
= ment was relieved
from the necessity of
ascertaining with pre-
cision the actual net
produce of each field

from this disability
jumped to the conclusion
that the revised field
assessment cannot be
fixed on any precise
proportion of the net
produce. and assumes
that all that is to be
done is to fix the assessment
at a rate sufficiently
moderate to allow for

3 Error in judgment on
the part of the settling
officer. —
It would seem from this
that the whole responsi-
bility of determining the
rate of assessment is to
be thrown upon the
settling officer. but I
doubt so read the meaning
of the Secretary of State.
I admit, with him, that
it is not at all necessary
that the net produce of
each field should be
determined with nicety.
I don't suppose that
when the Gov^t decided
that some proportion of
the Gov^t crop should
be taken ~~they~~ ever con-
templated that the
gross produce of each
field should be ascer-
= tained — but I do
suppose that it was
intended that the clas-
sification and valuation
of the fields should be
based, ^{indeed} as distinctly
as practicable, upon their actual
produce, and I do suppose
that it was intended
that it should be

population about
1/2 of the net produce
while there are figures
staring him in the face
showing distinctly
~~that~~ ~~nothing~~
nothing of their
statements is even an
approximation to the
truth. —

That Gov^t has ~~not~~ ~~been~~
at its command a
sufficient amount of
information to enable it
to arrive at definite
results I am well
aware. It was for this
reason that I proposed
to resubmit P. papers
to the All India Committee
with proper instructions
for his guidance. But
that it has, by the
adoption of this ~~appr~~
=ment proposed, feel-
=felled the principle
laid down by the
Secretary of State
distinctly & positively
deny. —
I verified as I am in the
opinion I have expressed

a measure affirming
principle so injurious

the same result would
be reached by a more
direct method. —

6 by a very close and accurate
analysis of the facts &
figures contained in the
Report, I consider that
I should in no wise
fulfil the ~~duty~~ trust
imposed on me by her
Majesty, were I to ~~allow~~
to give my sanction to
statements so open-
=ly erroneous as
those contained in the
Report. ~~or were I to permit the~~
~~to be carried out~~ ~~in my charge~~
to be carried out
in my charge
to the Revenue of the
Presidency —
The Gov^t according to the
custom of the country (as
is well noticed by Lord
Dalhousie in his Minute of
Decr 54) is entitled to
a certain portion of the
produce of the land —
What this portion should
be it was the business
of the Gov^t to determine,
when information to
be furnished by the
Revenue Survey. The
limit imposed by the
Secy of State was defined
as follows "that the share
of the net produce left to
the cultivator, after

defraying the expenses
could be sufficient to
enable him to do a desirable
project.

It must not be
forgotten that there are
two parties to this
arrangement. The Gov^t,
and the M^{ty}. and
that it is by no means
desirable that the said
Revenue ~~should~~ while
by its general fairness &
certainty it holds out
every advantage that
the M^{ty} can claim,
should be reduced
below a fixed limit.
The effect of what would
be to throw large burthen
upon the remainder
of the community &
to compel the Gov^t to
take from the M^{ty}
indirectly & a portion
of the whole of that
which it has indis-
cussably conceded to
him in the revenue.
The M^{ty}.

While therefore a suffi-
cient amount was
left to the M^{ty},
the Gov^t was bound
to see that the

17 agreement was based
upon some definite prin-
ciple, and this, it is very
evident, is not the case
with the one now before
me -

I come now to the question
as to the power of the Gov^t
to adopt, or to suspend
measures about which
the members of his coun-
cil may differ with
him in opinion -
Section 47 of 33 George III
Cap 52 and Section 12
of 34 & 40 George III cap 79
are very clear as to the
power of the Governor,
the only point upon
which there might be
a doubt is, whether the
presence of the Gov^t in Council
chamber is absolutely ne-
cessary when the opinion
in writing be it remembered
of him & his Counsellors
are exchanged -
The enactment in question
do not seem to contain
a proviso to the absence of the
Gov^t from the Council
except under the contin-
gency of sickness. When

they do not provide for the
case in which his absence
may be necessary making
arrangements for purposes con-
sistent with the good
Government of the country,
a case which my own
somewhat wide experience
has shown to be by no
means infrequent.
In such a case the rule
laid down can only be
applied by analogy,
which would seem to in-
dicate that the necessary
minutes might be
carried out through
the medium of the Post,
instead of in person.
Upon this matter it
would seem to be advi-
sable that a reference
should be made to the
Secretary of State.
In the present instance
however it is not of
much importance.
I can, with no greater
inconvenience than
that of travelling about
200 miles to Madras &
200 miles back, be present

in the Council chamber and
comply literally with the
directions of the Act of Par-
liament. I would, however, have
a fair hope that
the members of Council,
looking to the fact that
a reference to the Act of
State would involve a
delay of at least three
months, while by the
course proposed by me
the whole matter might
be brought before the
Govt again in a revised
form in three weeks,
will not press the adoption
of the scheme of a permanent
described in the order of
1st August 1863. and
then compel me to adopt
a course which, whether
it result in the adoption
or my view of them, can
only be productive of delay
& inconvenience.
It seems to me that as I
am about to leave for
Mr Palfrey & Kemrod
on Monday August 10th
and shall be absent
for three weeks or up-
wards, and as the
Revenue Secretary is
accompanying me

the simplest plan would
be to refer the papers back
to him with instructions
to submit a report in
abundance with my
views. By what the
result of the two modes
of dealing with the ques-
tion would be brought
clearly before the Gov^{ts}
this might easily be done
in the coming day four
may be known & back,
and any information
that one might require
from the Dy Director
might be obtained in a
few days after my re-
turn. Should the
result of the comparison
of the two systems still
show a involve a
difference of opinion
between myself & the
members of Council, and
a reference to the Act of 1841
will be necessary, in which
question will at all events
be brought clearly before
him & his decision, given
will be full & complete.

252
A

and Section 12 of 1841 & 1840 Sec
Cap 79 are

By the Hon. Secy
Minute by

6/1/63

Richmond, December

Minute

23

Mr. Halby has in his last minute dated 31 July 1853, passed in review a portion only of the Proceedings connected with the Richmond assessment, and as it appears that his views are altogether opposed, I think, not only as to the Policy of the proposed measure, but also as to the meaning of the Instructions issued by the Government, and commented on and modified by the Secretary of State, I propose to review in this minute, as briefly as possible, the proceedings of the Govt. with reference to this assessment, to explain clearly my views with relation to the mode in which the operations of the Survey should have been conducted, and to contrast them with those of Mr. Halby, and finally to explain the grounds upon which I feel thoroughly

in acting in accordance with the
powers given to me by the Act of
Parliament 33 Georg 3. Cap. 52 &
39 & 40 Georg 3. Cap. 79.

In the autumn of 1862 the report
of Mr Puckle upon the survey and
assessment of Trichinopoly was
first brought before me. I con-
sidered it, as stated in my minute
of June 1863, specially with refer-
ence to the cost which the Gov^t
was incurring, which outlay was
brought under my notice at the
time by a proposal to increase
in the charge from £ 75000 to
upwards of a million; and I
commented so strongly upon
the unsatisfactory and costly
character of the work, that the
Members of Council adopted
my views, and decided to reor-
ganize the Department upon
a footing altogether different
from that upon which it has
hitherto been conducted.

Accordingly the Director,
Mr Newill, has been removed,
and appointed to a Collectorate,
and the general reorganization
of the Department has only
been postponed until the Gov^t
could deal with the Trichinopoly

assessment, which was the
only part of the work in such
a state of forwardness as
to approximate to comple-
tion.

Late in May or early in
June, the papers connected with
the Trichinopoly assessment
were again brought under my
notice, accompanied by a long
memorandum or draft order,
from the Revenue Secretary,
and by minutes from Messrs
Hall & Pycroft, the former
of which characterized the
questions submitted as "perplex-
ing and not altogether satis-
factory" - under these circum-
stances, and having a general
recollection of the effect pro-
duced upon my mind by the
perusal of the papers in 1862,
I went very carefully into the
whole subject from the com-
mencement, and I found ample
reason, as shewn in my minute
of June 1863 for the dissatis-
faction I therein expressed, not
only with the ~~the~~ mode in which
the officers of the Revenue Sur-
vey had done their work, but
also with the conduct of the

Revenue Board in bringing the subject before the Govt in such a very loose and unsatisfactory state. I pointed out several errors in the computations of Mr Puckle, in some of which I was supported by the President of the Revenue Board, who protested against the report sent in by the two other members, and I showed that in submitting such a report and assessment, the Revenue Survey Department, and the Revenue Board had altogether ignored the instructions under which they were supposed to act.

On these grounds I proposed that the report should be revised and made to accord with their instructions.

This minute was sent in on Saturday, June 20th, and on Tuesday, June 23, I left Madras for the purpose of visiting some establishments belonging to the Government in Mysore, and also the Districts of Bellary and Kurnool. The latter I was most especially anxious to visit, as there were several questions connected with

the works of the Irrigation Company, which I was desirous to discuss with the Engineer on the spot. In drawing up the minute notifying my intended departure I tried to meet and obviate certain difficulties which had arisen in former years out of what I could not but conceive to be a misinterpretation of certain instructions issued by the Court of Directors. I refer to the assumption by the members of Council left at Madras, of the full powers of Government by which in former years these members had altogether ignored the existence of the Governor, and had taken upon themselves to abrogate instructions issued with the full consent of the whole of the members of Govt. I therefore directed that all drafts of Despatches upon other than routine matters, should be forwarded for my approval, and that the Proceedings of the Govt should be submitted to me previous to their being acted on. In consequence of these instructions, I received a short time ago, a copy of the Proceedings of Govt upon the question of the

Trichinopoly assessment in which
W. Chaltby & Mr. O. Croft, the two
members present at Madras,
without any reference to my ob-
jections to the whole measure,
or to my proposal to refer the
matter back to the Deputy Direc-
tor of the Revenue Settlements,
in order that it might be submit-
ted in proper form, had passed
an order that it should be car-
ried into effect, with one or two
slight alterations which in no
way affected the principle upon
which my objections were based.
The only reason given for this
uncalled for haste being the
inconvenience of further delay.

In my minute objecting to
these Proceedings I pointed out
that as the Govt was in possession
of all the data required, the delay
could be but trifling. At the same
time I stated that I should re-
fuse my assent to the adoption
of the assessment in its present
form.

This minute has produced
one from Mr. Chaltby in which,
alluding I suppose to my refusal
to assent to the adoption of
the assessment, he questions

my power to do so unless I happen
to be personally present at the Coun-
cil, and then proceeds to explain
and vindicate the course pursued
by himself and his colleague.

I will allude hereafter to the
question of the power of the Gover-
nor to act in opposition to the opin-
ion of the majority of the members
of his Council. and will now deal
with the arguments brought for-
ward by Mr. Chaltby in support,
be it understood, not of any prin-
ciple by which the Deputy Direc-
tor, Mr. Puckle, may be supposed
to have been guided in establish-
ing certain rates of commu-
tation, but in support of the par-
ticular rate assumed viz. 8 annas
per cullum, or less than $\frac{1}{2}$ the
average price of the last ten years
and again with those by which
it is attempted to explain away
the very plain and simple direc-
tions of the Secretary of State.

The question submitted by me
in my minute of 20th June was
simply this. Whether it was fair
and reasonable, in commuting
a grain rent for a money payment
to ignore altogether the market
price of the grain. I showed that
this market price on an average
of ten years was 16-8, per cullum.

that Mr Puckle in his grouping of the villages had made allowance for the distance from market and for other local disadvantages, and that he had, in addition to this, made a special deduction of upwards of 8 per cent to cover this same cost of conveyance to market, while instead of taking either the actual market price or a mean of the prices of the whole ^{of the} years from 1801 to the present day, he had assumed a commutation rate inferior to the mean of the first 50 years of the century, throwing, thereby, out of consideration altogether the steady rise of price which has taken place since 1852, and ignoring therefore altogether the present condition of the Ryots.

Mr Hall in reply remarks as follows: "I therefore argued briefly in favor of the lower rate, but strong additional reasons might be given to prove that a Ryot does not gain, by a rise in price, so much as is generally supposed. The last census of 1852-53 shows that three fourths of our population are agricultural, and it is well known that the wages of agricultural labor are still almost invariably paid in grain. Thus the largest portion of the community are consumers as well as producers,

and high prices do not of course swell the Ryots gains with regard to that large portion of the produce which is consumed by them and their laborers. While at the same time they increase the cost of cultivation and the Ryots general expenses. I have already observed that the Ryot is not a capitalist, he cannot watch the market, hold when it is low, and sell when it is high. his assessment must be paid month by month as it falls due, and his produce is often mortgaged to the village money lender. only 2 per cent of the Ryots pay £10 and upwards per annum. while 65 per cent pay £1 and under. with this proof of the smallness of the capital of the country it is evident that high prices can have but comparatively little effect on the great body of the Ryots, and that a money assessment which is not based upon a moderate commutation price must be liable to prove unsuccessful and injurious in its effects."

I have quoted this passage in extenso as it affords evidence of the sort of confusion of ideas which has apparently

provided with regard to the proper mode of conducting the Revenue Survey. Mr. Hall's argument upon the principle that two negatives make an affirmative, that a false proportion of the crop, and a false commutation price, make a true assessment. Whereas the object of the Government was to determine what proportion of his net crop the Poor ought to hand over to the Govt, and then at what price (having of course some direct relation to the existing market price) the Govt should commute this grain into aid money.

As to the effect of high prices on the Poor, I cannot of course say what is generally supposed to be the gain of the Poor, but a little simple arithmetic will show that his profits are in direct proportion to the price he gets for his produce. His field yields a certain number of measures of grain (on an average of years); of these measures the Poor consumes a certain number for the support of himself, his family, and for the payment of the laborers he employs, these being paid, according to Mr. Hall's system. The remainder of the crop is sold to pay his assessment. To provide him with clothes &c. &c. in reference to this portion of his crop, the rise in price is decidedly

beneficial to him. he pays to Govt a fixed sum, and of course, with a high price, fewer measures are required to meet this demand. more measures therefore are left, and these at a higher value, to meet the contingent demands upon him. it would seem also to follow necessarily, that if high prices do the Poor no good, low prices cannot do him much injury. a very transparent fallacy. The remark about the Poor not being a Capitalist, and not being able to watch the market, has no bearing upon the subject. no one considers the Poor in the light of a Speculator in grain, and no one proposes to fix the commutation rate at a maximum, or to regulate it, from month to month, by the market price of grain. all that it is proposed to do is to bring this rate in some fixed relation of to the prices of an average of years, more or fewer a. may be considered advisable.

With reference to the mode in which Mr. Hall's system is to be proved that the Secretary of State did not intend that any attention should be paid to the amount of the crop, or to the proportion of the net crop which ought to be taken by the Govt, I can only say that according to my reading of the various documents quoted, the case is directly the reverse.

The Government here, acting as it seems to me very unwisely, did direct that the new settlement should be based upon the gross produce - and equally unwisely, it fixed 30 per cent, as the maximum of the Government demand, but allowed various discretionary deductions which it was expected would bring down the average share of the Govt to 25 per cent of the gross crop. I say that the Govt acted unwisely, and I am justified in making this assertion, for it first adopted the gross crop as the standard, instead of the net, and it then, without any data upon which to form an opinion, established two hypothetical limits which have in point of fact misled the Revenue Surveyors altogether. The Court of Directors pointed out that the net produce was a safer and more correct basis upon which to found a proportion, though they admitted that much accuracy could not be expected in determining the actual amount.

The Govt jumping to a most unfounded conclusion, that, in establishing an approximation to the net produce, it would be necessary to determine the net produce of each field, expressed their wish that the Director of

Revenue Settlement should not consider himself hampered ^{by} the necessity of endeavouring to ascertain what may be the net produce of the land. The Secretary of State in commenting upon this admitted that it was quite impossible to ascertain with any approach to minute accuracy, either the gross or net produce of each field - but added that if either or both these objects could be accomplished, the right course would be to take a fixed proportion of the net, and not of the gross produce. The Directors of the Settlement are relieved from the necessity of ascertaining with precision the actual net produce of each field. From this it might be jumped to the conclusion that the revised field assessment cannot be fixed on any precise proportion of the net produce, and assuming that all that is to be done is to fix the assessment at a rate sufficiently moderate to allow for errors in judgment on the part of the settling officer.

It would seem from this that the whole responsibility of determining the rate of assessment is thrown upon the settling officer. But I do not so read the meaning of the Secretary of State.

I admit, with him; that it is not at all necessary that the net produce of each field should be determined with nicety. I do not suppose that when the Gov^t decided that some proportion of the gross crop should be taken, it ever contemplated that the gross produce of each field should be ascertained. But I do suppose that it was intended that the classification and valuation of the fields should be based, as indeed is distinctly stated, upon their actual produce; and I do suppose that it was intended that an approximation should be made to the cost of cultivation of each class. This is, in point of fact, what has been done by Mr. Pickle. He has given an approximation to the gross produce of the different classes of soil; he has given also an average of the cost of cultivation of each class, and all that remains to be done is to subtract the actual cost of cultivation from the value of the gross crop according to the market rate, & arrive at the value of the net produce; the amount of which could then be determined with a fair degree of accuracy. Why this was not done I cannot divine. I can only surmise that the Revenue Surveyors thought

themselves bound by the Resolution of the Gov^t, before alluded to, by which 30 per cent of the gross crop was stated as the maximum proportion to be taken, and, oblige, as I said in my former minute, to prove that their assessment was equivalent to this by juggling with figures.

Mr. Halliday does not seem clearly to comprehend that the Gov^t is anxious to deal with matters of fact, not with matters of opinion, for in Para 11 of his minute he chugs & expresses of opinion on the part of the Gov^t. such for instance as that 30 per cent of the gross produce may be considered for practical purposes to represent $\frac{2}{3}$ of the net produce, and to a statement on the part of the Director of the Revenue Settlement that the assessment is based generally on a proportion of about $\frac{1}{2}$ of the net produce. While these are figures staring him in the face shewing him distinctly that neither of these statements is even an approximation to the truth.

That Gov^t has at its command a sufficient amount of information to enable it to arrive at definite results. I am well aware it was for this reason that I pro-

posed to resubmit the papers to the Deputy Director with proper instructions for his guidance. but that it has, by the adoption of the assessment proposed, fulfilled the principle laid down by the Sec. of State, & distinctly and positively deny.

Fortified as I am in the opinion I have expressed by a very close and accurate analysis of the facts and figures contained in the Report, I consider that I should in no wise fulfil the trust imposed on me by her Majesty, were I to give my sanction to a statement so essentially erroneous as those contained in the Report, or were I to permit the members of Council in my absence to carry out a measure affirming a principle so injurious to the Revenue of the Presidency.

The Govt, according to the custom of the country (as is well noticed by Lord Harris in his minute of 26 Oct/54) is entitled to a certain portion of the produce of the land. That that portion should be it was the business of Govt to determine upon information to be furnished by the Revenue Survey. The limit imposed by the Sec. of State was defined as follows "that the share of the net produce left to the cul-

tivator, after deducting the advances should be sufficient to render his land a desirable property."

It must not be forgotten that there are two parties to this arrangement: The Govt and the Ryot. and that it is by no means desirable that the Land Revenue while by its general fairness & certainty it holds out every advantage that the Ryot can claim, should be reduced below a fixed limit. The effect of this would be to throw larger burdens upon the remainder of the community, and to compel the Govt to take from the Ryot indirectly a portion if not the whole of that which it has injudiciously conceded to him in the reduction of his assessment. While therefore a sufficient amount was to be left to the Ryot, the Govt was bound to see that the assessment was based upon some definite principle, and this, it is very evident, is not the case with the one now before me.

I come now to the question of the power of the Governor to adopt, or to suspend, measures about which the Members of his Council may differ with him.

in opinion.

Sec. 47 of George III. Cap. 52. and Section 12 of 39 & 40 Geo. III. Cap. 79 are very clear as to the power of the Governor; the only point upon which there might be a doubt is whether the presence of the Governor in the Council Chamber is absolutely necessary when the opinions, in writing be it remembered, of him and his Counsellors are exchanged.

The enactments in question do not seem to contemplate the absence of the Governor from the Council except under the contingency of sickness - they do not provide for the case in which his absence may be necessary or advisable for purposes connected with the good government of the country, a case which my own somewhat wide experience has shown to be by no means infrequent. In such a case the Rule laid down can only be applied by analogy which would seem to indicate that the exchange of minutes might be carried out through the medium of the post, instead of in person. Upon this matter it would seem to be advisable that a reference should be made to the Sec of State.

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In the event of a distance between the Governor and the Council, it is not of course to be expected that of travelling about 200 miles & back, and 200 miles back, be present in the Council Chamber and comply literally with the directions of the Act of Parliament. I would however, gain hope that the members of Council, looking to the fact that a reference to the Sec of State would involve a delay of at least three months, while by the course proposed by me the whole matter might be brought before the Govt again in a revised form in three weeks, will not press the adoption of the scheme of assessment described in the order of 1 August 63 and thus compel me to adopt a course which, whether it result in the adoption of my views or of theirs, can only be productive of delay and inconvenience.

It seems true that as I am about to leave this for Bellary & Swindon on Monday August 10th, and shall be absent for 3 weeks or upwards, and as the Revenue Secretary is to accompany me, the simplest plan would be to refer the papers back to him with instructions to submit a report in accordance with my views.

by which the results of the two modes
of dealing with the question would
be brought clearly before the
Govt. This might easily be done
in the course of my journey to
Kumool & back, and any inform-
ation which we might require
from the Dy. Director might be
obtained in a few days after
my return. Should the result of
the comparison of the two eye-
tests still involve a difference
of opinion between myself &
the Members of Council, and a
reference to the Sec of State still
be necessary, the whole question
will at all events be brought
clearly before him & his decision
given with a full knowledge
of all the particulars.

(signed) W. Dawson

Received 6/5/03

Copy of H. E. Tice
Governor's Minute
received 6 August '83

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- 1 - The President's 2^d Minute ^{on the subject of the Freshwater Appointments} 8 August, has been placed in my hands, and unwilling as I am to prolong this discussion, it is necessary for me to make some further remarks.
- 2 / His Incl. details his reasons for continuing to object to the orders passed in Council for the introduction of a ^{in the above District} revised appointment, & then describes the powers which he considers to be vested in the Head of the Govt. & the Council which he intends to make of them for setting aside those orders. I propose to notice shortly these 2 questions in the same order.
- 3 - On the first subject I would observe that his Excellency's Minute relieves me from the obligation of having in my Minute ^{of 12 July} altogether misapprehended his objections to the proposed Appointment, as the main points noticed by ^{approved unanimity of the} Incl. viz the Locum tenens.

price, and the ^{new steps} ~~amount~~
not being fixed on any specific
portion of the net produce
see the chief points, which
are still dwelt upon.

- 4 - His Exc. now remarks in
reference to my late Minute
~~on the subject of the proposed~~
~~the other side of the~~
~~document, that "Evidently~~
" agrees upon the principle
" that two negatives make
" an affirmative, that a
" false proportion of the crop
" is a false commutation
" price make a bad offerment
but I must maintain that
nothing which I have written
is open to such a construction.

- 5 - Instead of recommending
the proposed offerment on the
ground of its representing
any particular portion

~~of the produce my argu-~~
~~ment was that we propose to~~
reliable data for following
such a course. That the
statements of produce, expenses
of cultivation & net produce,

(after making allowance for
some points on either side
as mentioned in his Exc's
& my Minutes)

21
a sent forwarded by the
Settlement Officers are ad-
-mitted to be vague approxi-
-mations, ^{are} only useful as some
check against over offerment
and ~~allowing up~~ ^{as to} all the net
profits ~~being~~ ^{deprived} the
land of saleable value. The
proposed offerment was therefore
agreed to ^{with some modification}
~~recommended~~ by me on the
grounds that its total amount
was satisfactory & suited to
the circumstances of the District
that the rates which composed
it were fair & moderate on a
comparison with those which
had been sanctioned elsewhere
- that the offerment was ac-
-cepted by the people, & that
the calculations of the Settle-
- ment Officers, ^{(after corrections}
~~being submitted for~~ ^{being submitted}
~~and after careful consideration~~
~~in the Council of the Government~~
showed that the offerment
would leave ^{some} a portion of
the net produce to the crop
& thus ^{fulfill} carry out the order
of the Secretary of State.

- 6 - ~~My colleagues & myself~~
I had the less hesitation in
approving the proposed
~~offerment~~ ^{as modified in the good order}
offerment, because the

Object of the Revenue was to modify where necessary & equalize, but not enhance the expenditure. The Land-tax of this Presidency is acknowledged to be unduly high, compared with other parts of the Empire & to have acted in retarding its industry & advancement. To remove this evil, and open out to cultivators the immense area of waste land, was the great aim in view, and as this thing only is one of our most backward Districts, and the proposed improvement in - valued as risk of sacrificing the public revenue, it being ^{by 1/2 dec of 1861} ~~never higher than that~~ recommended by the Revenue Board, ^{orders were passed for} ~~was sanctioned~~ the

introduction of it, to be which ^{that the operations of the Settlement Department had been} ~~the instructions of the~~ Secretary of State regarding the net produce and ^{continued differently by} ~~in a different manner than~~ his Ex^{ty} & by my colleagues & myself. In my last

coming on for some years had led to a revised proposal being introduced into the Revenue & Settlement letters & into the 2 Southern tables of the South West District.

Our instructions were in my opinion, to ascertain the net produce or rent as ^{accurately} as possible, to guard us against over assessing the land, & several considerations support this view.

See Sewall's letter of 21 April 1861
Para 14 -
Mr. Macleod's Report on Western Godavery Belga

Memorandum I posted these instructions I read them only observe now that after reading his Excellency's last Memorandum I am still unable to perceive that our orders require us to take any specific portion of the net produce as the basis of our assessment. We are improving a field improvement & the improvement of maintaining the net produce of each field is admitted on all sides - our own officers tell us that their calculations of net & produce are but uncertain approximations, and the same conviction has been arrived at on former occasions. In the Settlement of the R. & P. to which the Secretary of State refers, the instructions given to the Settlement Officers correspond with what I understand to be the orders received by us. The gross produce & rent were to be ascertained as far as

Directions for Settlement Officers.
Section IV - The Appraisal
P. 47 to 51

possible together with the
items of information which
tended to show the value of
the lands - but this collective
information was merely to
guide the Settlement Officers
in forming a judgment
of what would be a moderate
& fair appraisal. They
were warned ^{as follows} "This land
could be ascertained with
certainty by any fixed
arithmetical process or by
the prescription of any rule
that a certain portion of the
gross or net produce of the
land shall be apportioned to
the Govt & to the proprietors"
"If the net produce of any
one year or any seven years
or of past years could be
determined it would afford
no certain guide to the
produce of years to come"
"Not only would the actual
ascertainment of the net
produce of an estate be a
fruitless basis on which
to found any certain

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denomination of the demand
but it is in itself most diffi-
cult to accomplish & the at-
tempt to effect it is likely
to produce many serious evils"
"Tell the Settlement Officer
should not neglect any oppor-
tunities that present themselves
for ascertaining the net pro-
duce of every estate for a single
year or for any series of years
But he should not harass
himself to attain accuracy
in this respect nor when he
fancies that he has over-
tained the actual net pro-
duce, should he treat this
as any certain basis on which
to found his settlement. It
is better to acknowledge
at once that the operation
is not one of arithmetical
calculation, but of judgment
& sound discretion & to
proceed speedily on that as-
sumption"

8. - Such was the course followed
in settling the N. W. Provinces,
and the Reports of the Comptroller
Survey show that there also
the Gen. Land tax was not
based on any portion of

9. Such were the ~~circumstances~~ ^{affairs} under which ~~this~~ ^{these} ~~proposals~~ ^{proposals} were ~~presented~~ ^{presented} to the Council for ~~consideration~~ ^{consideration}, with no ~~objection~~ ^{objection}, the appointment proposed for the Tuckahoe District ~~was before~~ ^{was before} the Board of Revenue. - The details show that much time & care had been expended in collecting materials for arriving at a sound conclusion; & the estimates of the pros & cons produced acted as that safeguard for which, in our opinion, they were intended by the Secretary of State. - It appeared to me that no advantage could arise from

- referring back the papers
with directions for Mr. Puckler
"to consider carefully, after
a revision of all the data
in his possession, what would
be a reasonable & fair
proportion of the net crop
to be placed in the hands
of Govt as a grain rent"
- 10 - I felt obliged
and was obliged to further
time being lost by such
a course which must inevitably
postpone the new settlement for another year.
I come next to the President's
observation that "a
false commutation price"
was accepted by me as an
element in making a
true apportionment. Here I
would observe that his
Excy. appears to confuse
Mr. Puckler's calculations
of the expense of carrying
produce per mile with
the separate data upon
which Mr. Pycroft & myself
approved a general
commutation rate for
the District.
- 11 - At first Govt proposed
to revise the new Apportionment

P. 1. Survey Selections P 13

periodically according to
the rise or fall of prices &
determined that ^{10 or 7} ~~7 or 10~~ years
were the shortest periods
which it was expedient to
take for the purpose - The
principle was laid down
that "the prices so fixed
were to endure for a term
of the same length" -

The new Apportionment is now
to be permanent & it is
on the above principle
therefore both just & reasonable.
- say in prudence, that
the average of the longest
ranges of prices procurable
should be ~~admitted~~ regarded
in fixing a commutation
rate. - It was found that
the commutation rate pro-
posed by the Revenue Board
was a suitable one when
tried by this standard &
it was accordingly sanctioned.

I would here observe
that the grouping of villages
which the President approves
to equative prices, was not
intended or
supposed to be relied upon
to do so with reference to
those staple products upon

which the assessment is based - It could be based such an effect when the comparatively small difference in the rates of assessment between the different groups is regarded, and

when it is observed that villages which belong to different taluqs & which vary greatly in distance from a market town are entered in the same group -

- 12 - In fact the grouping of villages was a step in fixing the value of the land, which was regulated by the aggregate of various advantages or disadvantages - The principles of these were facility of irrigation - goodness of soil - climate - ability to grow valuable products ^{such as} rice, indigo, sugar etc. - proximity to towns & roads & consequent facilities for obtaining labor manure & all articles of supply & for guarding the crops. Receipts to towns would

of course affect in some degree the prices of all the ^{both special articles & those on which the assessment is based} products raised & but this

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advantage was only one among the many items which in the aggregate ~~of which~~ ^{affected} the grouping, and ~~above~~ ^{consequently} ~~already~~ ^{therefore} assumed -

- 13 - It was necessary ^{consequently} to take further steps for to ~~in a just commutation~~ ^{convert into money} ~~value~~ ^{rate for} those staples upon which the assessment is based viz paddy for irrigated land & the chief dry grain for unirrigated - after therefore ordering that villages should be grouped according to the aggregate of the circumstances above detailed, the Govt proceeded to issue separate instructions for fixing the money value of the staples which form the basis of the assessment - This could not be done ~~under the circumstances~~ ^{above detailed} by having a commutation rate for each group since under ^{the circumstances} ~~the circumstances~~ ^{the arrangement of the groups} above detailed ^{unfair} inequality would have been the result - It

and it was considered that this arrange-
ment, joined to the care which had been
taken in the valuation of lands by de-
vising the villages into groups would
ensure as much equality as was neces-
sary or perhaps attainable.

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Pages 12 & 13

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Page 107

was decided that the
proper course was to gene-
ralise prices, & that it
was unnecessary "to divide
the country" for the purpose
of converting the staples
into money. - A general
commutation rate fixed

upon the average of prices
as on many previous occasions
was therefore adopted
for the whole District.

Such was the course which
in this Govt. & approved
by the Home Authorities
who objected only to the plan
of reversing the commutation
rate for every 7 or 10 years.

The plan of payment being
~~unanimously~~ in Council.
The Order passed by Govt. for
introducing the revised
Settlement was therefore
in accordance with the
which had been deliberately de-
cided upon. -
upon with reference to this part
of the Settlement arrangements.

The next point for me
to notice is His Excy.
Remarks on the reasons
which I gave for using

289 8

care & moderation in
fixing the commutation
rate. - My arguments are
not new, & have been ^{continually} ~~repeatedly~~
admitted by those practi-
cally acquainted with the
country. - Revenue officers
~~repeatedly~~ ^{repeatedly} bear & cannot
contest the truth of the ryots
complaint that the high
price by which they are dis-
posed to benefit ^{is} prevailed
late in the season after they
had been obliged to sell
most of their produce to
pay the first Rists. - So
however a ^{suitable} ~~moderate~~ com-
mutation rate is the keystone
of a successful Ryotwary set-
tlement. I brought forward
the arguments ~~in~~ ⁱⁿ favor of caution
& might have quoted the
instructions of the Home au-
thorities who expressed that
the commutation rate fixed
upon should be "fair and
moderate" - In commenting
upon my arguments His
Excellency observes "It would
seem also to follow necessarily
that if the high prices do the

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Byot no good - low prices
cannot do him much in-
jury - a very transparent
fallacy" To this it is suf-
ficient for me to reply that
I never said that high prices
did the byot no good. My
argument was that "a byot
(alluding to our small proprietors)
does not grow by a rise in
price so much as is generally
supposed." - Mr. Puckler's

report now under considera-
tion shows in P. 73 that the
inhabitants of the dry valleys
of the Manafare Salak hills
export their grain as the greater
part of it is necessary for
home consumption" Such too
is the case elsewhere among
our small proprietors

15 - I continue therefore of
opinion that the Department
for the introduction of which
orders were passed in Council
is a suitable one
& fulfills the instructions
given by the Secretary of
State. Mr. Puckler is on
the spot with his col-
ligament waiting orders
to carry it out. The work
month of the revenue year

291 9
is shipping away, so that
unless immediate instructions
are issued another season
must be lost. The District
is in urgent need of reform
and the people are desirous
of a simple & moderate
to give a field to their industry
equipment. I have already
taken up much waste land
in expectation of its introduction.
My regard for the public
interests prevents me there-
fore spending to the proposal
for referring back these
papers to Mr. Puckler, since
I can perceive no advantage
from such a course, while
it would ^{well} ~~add~~ the great
expense already incurred,
cause further delay, &
change the ^{present} ~~present~~ hopeful
confidence of the people
into mistrust of our pro-
ceedings

16 - But that the future op-
erations of the Department
Dept of the Survey require
to be simplified, expedited
& the opened is unques-
tionable - The President

will find from my
 Minutes of 26 July 1862
 & 2 Feb 1863 and from
 Mr. Crofts Minute of 2nd
 Feb 1863 that the slow
 & expensive progress of the
 Survey has for some time
 just attracted our notice
 & been brought forward
 by us with a view to the
 best measures.

~~present measures had been~~
 But that ~~present measures~~ ^{measures} ~~relates~~
 to future proceedings, & as
 the Survey of the Peshawar
 District had been at least
 completed we were anxious
 that that District at least
 should enjoy the benefit
 which we had hoped would
 have been conferred on this
 by the Survey on a large
 area of the Presidency.
 - Even at a time of financial
 difficulty the resumption
 "of this most important work"
 was sanctioned because
 in the words of the Secretary
 of State "the value of the
 saving of time can scarcely

Despatch No 5 - 15 Dec 1850
 Para 4

be overestimated, whether in
 regard to the importance of the
 proposed measure to the rights
 extending to secure the tenure
 of their holdings, or to its effect
 in aiding the development
 of the resources of the country
 increasing the resources, &
 lightening the individual
 incidence of the land tax
 by spreading it over a wider
 area." - The soundness of this
 view is indisputable when
 it is remembered that the im-
 poverishment of our peasantry still
 goes on, though they strongly
 dislike quitting their villages,
 are ~~strongly~~ ^{attached} ~~addicted~~ to
 agricultural pursuits, &
 have 14 1/2 millions of acres
 of waste land available for
 their industry out of a cul-
 turable ^{area} of 32 million acres,
 so soon as the modification
 of the Govt tax renders their
 cultivation profitable.
 One fifth only of the whole
 area of the Presidency is at
 present cultivated under tillage

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1st Vol. Survey Selections Page 9

17 - ~~Under moderate expenditure~~
 "Provided expenditure be moderate
 'exact accuracy' has been
 pronounced to be 'immaterial'"

~~interested in detail this
was to avoid reaching the
chief of bureau and
waiting because the~~

papers. But it is sufficient
to disclaim any oversteering
of his Incoherent ex's views
By any departure from the usual
~~and usual mode of former~~
course of proceeding.

- That part of it which related
to the classification of soils would
most properly ^{be} ~~be~~ ^{noticed} ~~under consideration~~
when the subject of improving the
future progress of the Settlement
came under consideration -

~~Q.~~ Now come to the second branch of the subject

297 1/2
19 I now come to the second branch of the subject, & as an individual member of the Govt must entirely disclaim any unnecessary assumption of the full powers of Govt by the members present in Council during the absence of ^{His Excellency} the Governor ~~on~~ during his tours. It appears to me clear that by ~~leave~~ a Governor absent from his Council has no legal powers, but it has been my aim to carry out the instructions given by the Home Authorities in their Legislative Despatch of 5 Novr 1845 No 3, by diminishing as far as possible the inconvenience caused by these temporary separations & carrying on "The administration of public affairs with harmony & efficiency". On this point I refer with confidence to the ^{arrangements} instructions need to in Council for the transaction of public business ~~leave~~ on His Excellency leaving the Presidency &

to the mode in which
even so important papers
have been continually for-
warded to His Excellency
when he was known to be
interested in the subject

- But on the other hand
it must be remembered
that the Legislature has
specially provided for the
efficient efficiency of the admini-
stration during the Govern-
or's absence or any other cause.

whether "owing to indisposition or any other cause" ^{whatsoever} The Govt
is carried on "in Council"

The Union Members present
presiding with the same
full powers & authorities
as the Governor would have
had if present - A grave
responsibility, unsought
for, but not to be relinquished
or evaded is thus thrown
upon the Members of Council,
and they are bound
to exercise the powers
thus vested in them
whenever in their judgment
the public interests call
upon them to act promptly.

Act 39 & 40 George III.
Cap. 79 Sect 12 -

21 - This was the case on the
present occasion - The
early settlement of the
Tschinopoly District
was of great importance
after the long delay which
had occurred & another year
would have been lost had
early orders been issued.
- Adverting also to the
arrangements agreed upon
for the conduct of business
during his Excellency's absence
(Govt Order 13 June/83 No 664)
the Union Members present
was of opinion that this matter
did not admit of delay, &
considered that it involved
"no new principle", as it
formed part of a general
scheme which had been
decided upon after long
deliberation & had been
recently carried out ^{among other places} in
the two Southern Provinces
of South West which adjoin
the Tschinopoly District
- The Members present
in Council therefore passed
orders disposing of the
question & prepared a
despatch to the Secretary of
State reporting their pro-
ceedings for approval.

22

from the Revenue Service
 On receiving these papers of His
 Excellency has announced
 his intention of stopping the
 execution of this order, under
 the powers vested in him by
 Act 32 George III Cap 52 Sec 47,
 and in the event of any ques-
 tion arising whether he can
 exercise those powers when
 absent from his Council, he
 notifies his being prepared
 to return to the Presidency
 for the purpose. - ~~Noting~~
~~without further reasons~~

Under these circumstances
 for important public considerations
 I abstain from proposing the
 issue of the order passed in
 Council, & will await the
 result of the course which
 his Excellency proposed to take
 at the end of his last Minute.
 but on the understanding
 that I am not responsible
 for any delay which thus
 occurs. - Had I seen
 any prospect of this course
 leading to a satisfactory conclusion
 I would have readily acquiesced
 in it, but I fear that its chief result
 must be the postponement of the introduction
 of the Bill until the next year

~~circumstances which~~
~~has been from all recording~~
~~that he is unwilling to~~
~~take the responsibility~~
~~of the delay which thus~~
~~occurs. I abstain from~~
~~making any suggestion as~~
~~to the course to be pursued.~~

12 August 1863.

E. M. P. H. Y.

2610
 Minute by the
 Honble Mr. ~~Pres~~
~~ident~~ Mr. ~~Pres~~

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 1.5.53

Dated 12 Aug 9
 Recd 12 Aug 9 } 1863

to the Richmond
Assessment

T. A.

1 The President's Minute
 dated 6th August on the
 subject of the Trichinopoly
 assessment has been placed
 in my hands, and as I am
 to prolong the discussion,
 it is necessary for me to
 make some further remarks.

2 His. Re. de la. de la. de la.
 reasons for continuing
 to object to the assess-
 ment in a mail from
 the introduction of a re-
 vised assessment in
 the above district, and
 then describes the power
 which he considers to be
 vested in the head of the
 Govt and the exercise
 which he intends to use.

of them for setting aside
these answers. I propose
to notice shortly here 2
questions in the same order.

3 On the first subject
I would observe that His Excellency
present minute reminds me
from the allegation of
having in my minute of
12th Feb. "altogether mis-
prehended" his objections
to the proposed assessment,
as the main points noticed
by me, viz the supposed
erroneousness of the com-
mutation price, and the
new assessment not being
fixed on any specific
portion of the net pro-
duce are the chief points
which are still dwelt
upon.

4 His Ex: now remarks
in reference to my letter.

Minute that "he really
argues upon the principle
"that two negatives make
an affirmative, that
a fair proportion of
the crop and a fair com-
mutation price make a
true assessment," but I
must maintain that no-
thing which I have written
is open to such a construc-
tion.

5 Instead of recommend-
ing the proposed assessment
on the ground of its re-
presenting any particular
portion of the produce, my
argument was that we
possess no reliable data
for following such a
course; that the state-
ments of produce, expense
of cultivation, and net
produce or rent furnished
by the Settlement officers

are admitted vague ap-
proximations and are
only useful as some
check against an increase
and evaluation of all the
net profits so as to deprive
the land of its full value.
The proposed assessment was
therefore agreed to by me
with some modification
in the grounds that like
total amount was satis-
factory and suited to the
circumstances of the district
that the rates which com-
posed it were fair and
moderate on a comparison
with those which had been
sanctioned elsewhere -
that the assessment was
accepted by the people &
that the cultivation of
the settlement officers (after
making allowance for
some faults on either side
as mentioned in Mr. G.
& my minutes) showed

that the assessment would
have some portion of the
net produce to the ryots
and thus fulfill the order
of the Secy of State.

6 - I had the day hesitated
in approving the proposed
assessment as modified
in the Court order, because
the object of the Panchayat
was to modify where ne-
cessary & equitable but not
enhance the assessment.
The land tax of this Pres-
idency is acknowledged
to be unduly high, comparing
with other parts of the Em-
pire & to have acted in
retarding its industry
and advancement. To
remove this evil & open
out to cultivation the im-
mense existing area of
barren land, was the great
aim in view, and as the

Chinapoly is one of our
most backward Districts
and the proposed immen-
sity involves no risk of
sacrificing the public inter-
est, it being lighter by
 $\frac{1}{2}$ lbs of sugar than the
recommended by the (2nd)
Board and is more pure
for its introduction.
It is to be added that
the operations of the British
Dept had been going on
for some years and had
led to a recent receipt
being introduced into the
Western Gadenari District
& into the 2 Southern
Districts of the South West
District.

7 The instructions of the
Leg of State regarding the
not produce are con-
strued by His Ex. in a
different manner than
by my colleague & myself.

In my last minute I
gave these instructions
& read therefore and on
some doubt that after re-
ad of the instructions last
minute I am still unable
to perceive that any
requirement to take any
specified portion of the
not produce as the basis
of an assessment. The
instructions were in my
opinion to ascertain
the not produce or limit
as accurately as possible
to pass an agreement
relating to the land, and
several considerations
support this view. We
are imposing a liability
of the impossibility of as-
certaining the not pro-
duce of each field is
admitted an ill-considered
Plan of our officials tell us

Mr. Rev. L. King of 20th April
Para 14
Mr. Hester & I took the
Western Gadenari District

but their calculations
print & produce are
but uncertain approx-
imations, and the same
inaccuracy has been re-
peated on former re-
cognitions. In the
settlement of the R. L. P.
to which the Secy. of the
Refers, the instructions
given to the L. & P. Office
were not with what
I understand to be the
actual proceeds of the
the gross produce and
rent were to be ascer-
tained as far as possi-
ble together with other
items of information
which tended to show
the value of the lands.
but this collection of
information was merely
to guide the L. & P. Office
in forming a judgment
of what would be
a moderate

Directions for L. & P.
Office Sec IV The L. & P.
Para 47 to 51

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a moderate and fair as-
essment. They were
made as follows. The
"and cannot be a fairer
"with certainty by any
"fixed arithmetical process
"or by the prescription of any
"rule that a certain por-
"tion of the gross or net
"produce of the land shall
"be assigned to the Govt.
"and to the proprietors
"If the net produce
"of any ^{one} year or any
"given number of years
"years could be determined
"it would afford no cer-
"tain guide to the produce
"of years to come."
"Not only would the actual
"ascertainment of the net
"produce of an isolated
"be a fallacious basis
"on which alone to

found any certain
denomination of the
demand but it is in it-
self most difficult to
accomplish, and the
attempt to effect it is
likely to produce many
serious evils.

"Let the sett officers
should not neglect any
opportunities that pre-
sent themselves for as-
certaining the net pro-
duce of any estate for
a single year or for any
series of years. But he
should not harass
himself to attain ac-
curacy in this respect,
nor when he finds that
he has ascertained the
actual net produce,
should he treat this as
any certain basis which
to found his settlement."

It is better to acknowledge
at once that the operation
is not one of arithmetic
calculation, but of judg-
ment and sound dis-
cretion and to proceed
openly on that assumption.
Such was the course
followed in settling the
N. W. Provinces, and the
reports of the Land
Survey show that there
also the new land tax
was not based on
any portion of either
the gross or net produce.
In fact Mr. Thompson
to Govt N. W. P. in 1850
17 of his Memo on the
Land Survey India (Bamboo plan of survey)
& assessment observed
"Next comes the ultimate."

See on these subjects
Parliamentary Papers 1859
R. & L. Survey India
Pages 300-309, 364
440-441 & c.

question of the cost of
"The method adopted to
determine this (so far
as it can be ascertained
by comparison &
"calculation) appears
to be nearly the same
in principle with that
now followed in the
"Northwest."

An other authority Sir
Charles Trevelyan has
recorded this opinion
"The subject of Land Re-
settlement has been before
me in a variety of ways
since I had to make such
settlements nearly 30
years ago in the Delhi
Territory & I have ar-
rived at, at least, one cer-
tain conclusion which
is that estimates of net
profits founded upon

a limit of 20 Rs/57
at page 351 Vol. 2 Survey
Selections.

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Calculation of produce, price
and expense are a very
untrustworthy and de-
ceptive. These elements
continually vary not
only at different times
but also in reference to
different places and
persons at the same time,
and if they are relied on
as a basis for fixing
the amount of the tax they
are sure to mislead.
If we wait for accuracy
which the Board, ^{of Revenue} because
to be a ^{practicable} estimate we must
employ several years in
the attempt, for nothing
short of a long series
of experiments on a large
scale for a succession
of years would give
a reliable result except
all it would only be

an average which might
be totally at variance
with the outcome of the
next season.

Of such were the circum-
stances under which
orders were passed in
Council, concerning such
with modifications, the
assessment proposed for
the Trichinopoly District
by the Board of Revenue.
The details showed that
much time and care
had been expended in col-
lecting materials for
arriving at a sound
conclusion and the satis-
faction of the ground
revenue officers.
That safeguard for
which, in our opinion,
they were intended by
the Govt. of India. It ap-
peared to me that no

advantage could arise
from referring back
the papers with direc-
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sider carefully after
a revision of all the
data in his possession
what would be a reason-
able and fair propor-
tion of the net crop
to be placed in the hands
of Govt. as a grain
rent" and I felt obliged
further time being
lost by such a course
which must inevitably
postpone the settle-
ment for another year.

11. I came next to the
President's observation
that "a price commutation
price" was needed by
me as an element in
making a true assess-

Here I want to observe
that it appears to confer
the greatest convenience
as the expense of carrying
has been for miles with
the separate data upon
which the proposed and
proposed it, for one of the
commutation rate for
the District.

It is not to be taken away
the survey of the
Government to review
the new Government
and according to
the price of sale of price
and determined that
is one year more the
shortest period, which
is more convenient to the
for the purpose. The
principle was laid down
that the prices so fixed
were to endure for a
term of the same length

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Page 13.

The revision is now to be
permanent and is therefore
both just and the above
principle and necessary
in practice, that the
average of the longest
range of prices pro-
curable should be re-
corded as fixing a com-
mutation rate. - It was
found that the com-
mutation rate proposed
by the Rev. Dr. was a
sufficient one when tried
by this standard it
was accordingly sanc-
tioned.

It should here observe
that the principle of fixing
which the President had
proposed to regulate prices
was not intended or
referred to as
with reference to those
stable products upon

which the assessment is
based - Nor could it have
such an effect when
it is observed that villages,
which belong to different
Talukhs and many greatly
in distance from a
market town are enter-
ed in the same group.

12 In fact the grouping
of villages was not in
fixing the valuation of
the lands which formed
so the classification of
soil and acreage is
by the aggregate of ma-
jor advantages or
disadvantages. The
principles of these were
facility of irrigation,
goodness of soil, climate,
ability to grow valuable
products such as fruit
Indigo, sugar cane, proximate
to towns and roads &
consequent facilities,

for obtaining labour,
manure, and all articles
possibly & for pursuing
the crops. As regards
towns none of course
fit in same degree
the prices of all the pro-
duce raised both ag-
ricultural articles and those
on which the assessor
based - but this advan-
tage was only one among
the many items which
in their aggregate re-
sulted the grouping as
above observed.

13 It was consequently
necessary to take fur-
ther steps, to ascertain
money these steps were
which the assessor had
high paddy for irri-
gated ^{land} and the chief
dry grain for irrigated

after therefore ordering
that villages should be
granted according to the
appreciate of the circum-
stances above detailed
the Govt proceeded to
issue separate instruc-
tions for fixing the money
value of the estates which
form the basis of the
assessment. — This
could not be done by
having a commutation
rate for each prauk
since under the arrange-
ment of the prauks
above detailed unfair
inequality would have
been the result. It was
decided that the proper
course was to generalize
prices and that it was
unnecessary "to divide
the country" for the
purpose of converting

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the estates into money
at general commutation
rate fixed upon the av-
erage of prices was
therefore as on many
previous occasions to
be adapted for the whole
district, and it was con-
sidered that this arrange-
ment joined to the care which
had been taken in the
reimbursement of costs by
dividing the villages into
groups would secure
a much greater equality
than was necessary or perhaps
obtainable. Such
was the course order-
ed by the Govt and ap-
proved by the Home
Authorities who object-
ed only to the plan of
revising the commutation
rate every 7 or 10 years.

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Page 12 & 13

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The order passed in time
for introduction. The re-
vised arrangement was
therefore in accordance
with the course which
had been indicated,
decided upon with
to this point of the with
arrangements.

14. The next point for
me to notice is this. I
recall your remarks on
the persons which I
gave for using care
& moderation in fixing
the commutation rate.
My arguments are
not new and have been
continually admitted
by those practically ac-
quainted with the country.
The officers, perfectly
learned and cannot count

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Page 107

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the truth of the report com-
plaint that the high price
by which they are com-
posed to benefit only
prevailed late in the sea-
son after they had been
advised to sell most of
their produce to pay the
first bills. So however
a suitable commutation
rate is the key stone
of a successful system,
settlement, I thought for-
ward arguments in favor
of caution & might have
quoted the instructions
of the Home authorities
who expressed that the
commutation parties
should be "fair
and moderate." In
commenting upon my
"arguments" Rev. Ex. Ob-
serve "It would seem
also to follow necessarily

that if high prices do the
"But no good low prices
cannot do him much
"injury. a very trans-
"parent fallacy." To this
it is sufficient for me
to reply that I never said
that high prices did the
"But no good. My argu-
ment was that a ryot
(alluding to our small
proprietors) does not
gain by a rise in price
so much as is generally
supposed." - Mr Buckle's
report now under con-
sideration shows in
p. 73 that the inhabi-
tants of the ^{the} villages &
of the Manahara Tribe
"will have to part their
"grain as the greater
"part of it is necessary
"for home consumption &
such

32)

has in the case elsewhere
among our small pro-
prietary -

32)
15 I conclude therefore
of opinion that the
arrangement for the
introduction of a
order more passed
in Council is a mistake
and defeats the in-
structions given by
the Secy of State. Mr
Buckle is on the spot
with his establishment
writing orders to carry
out. - The second
month of the revenue
year is slipping away
so that unless immediate
instructions are is-
sued another season
must be lost. - The
Q. is in urgent need

reform and the people are desirous of a simple and moderate amendment to guide a field to their industry and have already taken up much waste land in expectation of its introduction. My regard for the public interest prevents me therefore assenting to the proposal for referring back these papers to Mr. Buckle since I can perceive no advantage from such a course, while it would waste the great expense already incurred, cause further delay and change the present hopeful confidence of the people into mistrust of our

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proceedings
6 But that future operations of the work department of the Survey require to be simplified, expedited and cheapened is unquestionable. — The Committee will find from my minutes of the 2^d July 1862 and 7th Feb'y 1863 and from Mr. Storer's minute of the 2nd Feb'y 1863 that the slow and expensive progress of the Survey has for some time past attracted out notice and been brought forward by us with a view to remedial measures. —
But that question which

to future proceedings
and meanwhile as the
survey of Trichinopoly
had been at least com-
pleted we were anxious
that that District at
least should enjoy the
benefit which we had
hoped would have been
conferred ere this by
the Survey on a large
area of the Presidency.

Even at a time of financial
difficulties the resumption
"of this most important
work" was sanctioned
because in the words
of the Secy of State the name
"of the saving of time can-
scarcely be overstate."
"I noted whether in regard
to the importance of the
proposed measure to
the rights of landowners
to secure the tenure of their
holdings

Despatch No 5
15th Dec 1882
Para 4

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holdings or to the effect
in aiding the develop-
ment of the resources
of the country, increasing
the revenues and lightening
the individual incidence
of the land tax by spread-
ing it over a wider
area". The soundness
of this view is indis-
putable, when it is re-
collected that the emi-
gration of our peasant
settlers goes on, though
they strongly dislike giving
their villages, are a threat
to agriculture per-
manently and have 14½ mil-
lions of acres of waste
land available for
their industry out of a
culturable area of 32
millions of acres, and
the modification of the

Foot tax renders their cultivation profitable. One fifth only of the whole area of the Presidency is at present under tillage.

17 Provided an exact & moderate "exactness" has been pronounced to be "criminal", and acting on this principle and seeing the advantage of prompt measures, the Govt have decided as large a reduction of assessment in South Arcot in 185 as is now found advisable after most minute enquiry from Trichinopoly. - The result has been that South Arcot at once changed from being

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Page 9

rather to prosperous activity. - The area of its cultivation has risen from 6,55,000 acres to 10,16,000 acres while its revenues have increased from 27 to 37 Crores of Rupees. - On that occasion confidence was placed in my experience as Chief of the Province and in the general arguments and statements which I brought forward to show the necessity of revising the Land tax with the adjoining District of Trichinopoly. I have had equal personal acquaintance, & as far as have before them most elaborate calculations of produce & cultivation.

appearances in addition
to those general points
of information which
show the bearing of the
Land Tax and were con-
sidered as sufficient
basis for revising the
assessment in 1840. I
must greatly
regret that further de-
lay should occur in
amending the state of
affairs where a
reformed system is
so much wanted
both for the welfare
of the inhabitants and
for the public interests.
This regret is increased
by the reflection that
nearly 8 years and 4
lacs of rupees have been
already devoted to pre-
liminary preparations,
and as President of

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Here I must leave it
it especially incumbent on
me to give attention to ques-
tions of this nature.

10. Regarding the
part of the subject I am
satisfied that the
President should have
considered that the only
to which he objected
was in council with
any reference to his office
to the whole measure, or
to his proposal to refer
the matter back to the
Select Committee of the House
of Representatives. His Ex-
cellency was very care-
fully gone over by Mr
Barnard, the Privy Secy.
and myself, its main
points were noticed in
my minute, it was
bodied among the

Proceedings & the Draft
despatch to the Secy
of State shows that it
did influence the con-
clusion at which we
arrived. It is the
practice in every
in the order of both
the opinions of the ma-
jority only, omitting
controversial details
but the minute itself
was at hand for reference
among the other papers.
That part of it which
related to the classifica-
tion of oils was
most properly be no-
ticed when the sub-
ject of improving the
future progress of
the Settlement came
under consideration.
But it is sufficient

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to discuss any question
looking of his Secretary
views and an asser-
tion from the usual
course of proceedings.
19 I now come to the
second branch of the
subject, & as an in-
terested member of the
Court must entirely dis-
claim any unnecessary
assumption of the full
powers of such by the
members present in
Council during the
absence of his Secretary
on his tour. - It is
hard to me clear that
a Court absent from
his Council has no
legal powers, but it
has been my aim
to carry out the will
of the Home Authorities
in strict obedience given in

their Legislative Ser-
vices of 5th Nov / 45
No 3 by diminishing
as far as possible
the inconvenience caused
by these temporary
separations and carry-
ing on "the adminis-
tration of public af-
fairs with harmony
& efficiency" - On this
point I refer with
confidence to the
arrangements agreed
to in Council for the
transaction of public
business on his Excellency
leaving the Presidency
in the past and pre-
sent year and to the
mode in which even
an important paper
have been continually
forwarded to His Ex-
cellency he was known to

329

Act 37 & 40 George III
Cap 79 Sec 12

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to be interested in the
subject.

20. But on the other
hand it must be remem-
bered that the Legislature
has specially provided
for the due efficiency
of the administration
during a Governor's ab-
sence whether "owing
to indisposition or
any other cause what-

soever" The Court is
carried on "in Council"
the Senior Member pre-
sent presiding with
such full powers &
authorities as the Gov-
ernor would have had if
present. - A grave

responsibility, enough
for, but not to be re-
linquished or evaded,
is thus thrown upon
the members of Council,
and they are bound
to exercise the powers
thus vested in them
whenever in their judg-
ment the public in-
terests call upon them
to act promptly.

21 This was the case
in the present occa-
sion. The early settle-
ment of the Trichinopoly
District was of great
importance, and the
long delay which had
occurred and an other

341
year would have been
lost unless early orders
were issued. Address-
ing also to the arrange-
ments agreed upon for
the conduct of business
during His Excellency's
absence (Court order
13th June 1863 No 664.)

While I was of opinion
that this sanction did not
admit of delay I con-
sidered that it involved
"no new principle", as
it formed part of a
general scheme which
had been decided upon
after long deliberation
and had been carried
out among others

seen in the two talu-

of Santa Rosa which
adjoin the Trichino-
poly District. The
members present in
Council therefore passed
orders disposing of the
question and prepared
a despatch to the Secy
of State reporting their
proceedings for approval.

22 On receiving these
papers from the Secy
His Excellency has
announced his inten-
tion of stopping the
execution of this order
under the powers vested
in him by Act 38
George III Cap 52 Sec 47
and in the event of
any question arising

whether he can exer-
cise those powers when
absent from his Coun-
cil, he notifies his
being prepared to re-
turn to the Presidency
for the purpose—
Under these circum-
stances I abstain from
important public
considerations from
proposing the issue
of the order passed
in Council and
await the re-
sult of the course
which His Exy pro-
poses to take at the
end of his last minute
on the matter—
I am, Sir, that I am

not responsible for
any delay which
occurs. — Had I seen
any prospect of the
course leading to
a satisfactory con-
clusion I would have
readily acquiesced
in it, but I fear that
its chief result must
be the postponement
of the introduction
of a revised assessment
in Trincomalee for
another year.

12th August/63

(L. J. E. L.)

116 u A

Copy of the Honble
S. Chatterjee's Minute
of 12 August 1863

2

116
12.8.63

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1. My views on the question of a
restriction of assessment will be
as precisely the same as those expressed
by Mr. K. B. Chatterjee in his mi-
nutes of the 12th August and I an-
nounce, that it is not deemed neces-
sary to add what he has writ-
ten on the subject.

2. I continue of the opinion as I
have expressed from the first,
that it is not desirable that
Mr. Puckle's assessment with some
modification should be introduced
for this reason, that that
assessment is tho' not theoret-
ically perfect, as indeed I sup-
pose no assessment ever has
been or ever will be — is yet the
result of much patient and
careful study on the spot; is mo-
derate and simple in its rate
of assessment which approx-
imates those of the adjoining District,
is a vast improvement upon the
present system, and is accepi-
table to the people, who, we
have been informed, are ea-
gerly applying for waste land
in anticipation of its being
adopted. It is common, as I
have said, in such cases...

He since has been
written, a letter has been
sent, this is the 1st of
June, from the
Collector of the
District, writing
in the strongest
terms the immed-
iate introduction
of the new assess-
ment.

He is, with nearly
all the same Officer
who have gone into
the subject, I do
not consider that
despite will result
from any further
revision of Mr. Packer's
scheme. I may add

that I do not regard the present as
a general question, but as one
applicable to the District only.
Any errors that
may have occurred in the pro-
cesses by which the proposed
assessment has been arrived
at, may be corrected in the as-
sessment of other Districts, but
meanwhile I much regret that
there should be more delay in
securing for the District the
desired results for so much
time and money, and in giving
effect to an assessment which,
I am satisfied, will be sufficient
for all practical purposes.

3. The minutes of H. S. and the
halt by further discuss the ques-
tion as to the power of a Governor,
under Act XXXIII. Geo. III. C. 52. S.
XLVII and XXXIX. Act Geo. III. C. 79. S. XII,
when absent from the seat of
Govt, and whether he can do such

Enactments. As the question
has been raised I would state
briefly my views in regard to them.
They are so plentifully questioned
such no uncertainty should
exist. nor do I think that any
one exists. These questions be-
ing, as it seems
true, then con-
clusively settled
in the papers
noted in the mar-
gin -

Chas. Esq. C. of D. 16 May 1837
No. 27. of 1837. p. 14.
Deputy Secy of July 1841 and
Minister of Attorney & Solicitor
General & other business
and the various documents
for the guidance of Govt.
Act XXXIX. Act Geo. III. C.
S. XII.
Act D. C. of D. 18 March
1846. No. 2. p. 2.
Letter of Secy from the
General. Act Geo. III. C. 52. S.
S. XLVII and XXXIX. Act Geo. III. C. 79. S. XII.

As the question
has been raised I would state
briefly my views in regard to them.
They are so plentifully questioned
such no uncertainty should
exist. nor do I think that any
one exists. These questions be-
ing, as it seems
true, then con-
clusively settled
in the papers
noted in the mar-
gin -

has conferred the powers of Govt
exclusively on the Governor in Coun-
cil, the Governor when not in Coun-
cil is restricted. The mode of the
so constituted - that (Act of July
1841, and acc. when in Council)
during his absence from the re-
sidence the Govt. is conducted
by the remaining members of
Govt. there is no record according to
the provisions of Act XXXIX. Act
Geo. III. C. 79. S. XII. That is that the
Senior Member of Council for the
time being is to reside at all Coun-
cil in such manner and with
such full powers and authorities
as the Governor might and would
have had, in such Governor's

himself actually present at such
Council" and that the acts and pro-
ceedings of the Council, thus sitting
and carrying on the administration
of the commonwealth, do not require the assent or ap-
proval of the Governor or give them
legal validity.

3. The above I conceive to be the
surely legal view of the case, as taken
nearly verbatim from the document
on record in the Govt. office, and ac-
cording to the views of the Court of
Directors and the first Lawyers
of the domain at the same time
fully aware of the advantage to
be derived from a Governor's power
in the Province under his Govt.
and that it is the duty of the Mem-
bers of Govt. during the absence
of its head to communicate with
him freely on all important ques-
tions, and as far as they can
without sacrifice their own
judgment and principles to defer
to his wisdom and decisions; and from
a pretty long acquaintance with
the proceedings of Govt. I think that
I may affirm that the Members
of Govt. have not failed in this
duty. But cases may arise when
Members of Govt. cannot surrender
their opinions without a derelic-
tion of duty, and which they

have no choice but to act ac-
cording to the statute - XXXIX. 7 -
Geo. III. C. 7. S. XII - express
communicated to them under
the first legal authorities,
their guidance.

Sup. 16 May
1832. 14.

6. It was explicitly declared
by the Court of Directors - the Go-
vernor when not in Council is
"vested with none of the powers
conferred by the Legislature".
It follows a fortiori that he cannot
under such circumstances exer-
cise the highest of all powers
in that of superintending the views of the
Council and acting upon his single
will. Indeed it is clear from a
perusal of Act XXXIII. Geo. III. C.
52. S. XLVII. at that section con-
templated all the proceedings
specified in it - the interchange
of written minutes between the
Members of Govt. and the record-
ing of his final minute by the
Governor - taking place at the
Council Board. By a later Act
indeed - XXXIX. XL. C. 79. S. XII - it is
provided that these several ac-
tions need not take place in Council
when the Governor is at the Preside
but in no other case is such latitude
allowed, it would evidently be
inconsistent with the whole tenor
of that section.

I have offered on above remarks
upon the general question; and not
with any especial reference to it
bearing upon the particular ques-
tion now before us, viz. the assen-
sment of the British role &c. &c. &c.
& gather however from H. E.'s and
minute that he is so much opposed
to the immediate adoption of the
settlement approved by myself
and Mr. Hall that he would be
prepared if necessary to return
to the Presidency for the purpose
of putting a formal veto upon our
proceedings in the manner pre-
scribed by the Act. Certainly would
not wish to subject H. E. to the incon-
venience of such a journey. As to
mention other objections, as it seems to me, such a course.
and if I am to agree, I understand
that his Exc: would if necessary
unquestionably receive his seat
in Council for the above special
purpose I would accept the vote
for the deed, would withdraw
from all further considera-
tion of the question and leave
it to H. E. to take his own course in
respect to it on his own responsi-
bility. H. E. now states that as
he is about to start on a short tour
in the United States & that
he proposes that the Secretary
who is to accompany him

should during his progress draw
up a report in accordance with
his views on which the results
of the two modes of dealing
with the question would be
brought clearly before Govt
that hereon the whole ques-
tion should be further con-
sidered on his return from his
tour. Although I regret that
there should be more delay
in a matter in which so much
time has already been wasted,
I am prepared to acquiesce in
H. E.'s proposal. I sincerely hope
that the result may be the speed-
y satisfactory settlement of this
long pending question, but I
confess that I am not sat-
isfied of such an issue - and
I must admit justice to my
colleague - to myself that nei-
ther the present delay nor the
which I fear will follow it, will
lie at our doors -

J. P. Croft

Madras

August 13. 1853.

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178.63

Copy of the House
of Representatives
2/13 August 1873

2

1878

Metropolitan A. 1/2, 1/2

Principles 355

In my former minutes on
this subject I have stated
my objections, both in prin-
ciple and detail, to the
scheme of a paper money
submitted by Mr. Quick,
modified as it has been
in various ways by the
action of the Revenue
Committee of the House,
the Revenue Board, and
finally by the Members
themselves. I shall there-
fore limit myself on
this occasion to an expla-
nation of the principle
upon which I have based
the objections I have
about to propose, and
to put an account of
the mode of dealing with
the details, as will be
necessary to make them
perfectly intelligible to
the members of Council.

1. Proportion of a paper
to the volume of trade
which hardly requires
for me to observe that the
whole principle is

present in the course

and Revenue is based upon
the right of the Govt to a
proportion of the produce
of the soil - This was a
right insisted upon by
the Native Rulers, who
claimed, as a ^{fixed} ~~fixed~~
one half of the ^{gross} ~~gross~~
produce of the soil -
The British Government
has succeeded to this
right, but has gradually
been reducing the proportion
what the exorbitance of
the native demand
must have brought upon
the Ryots - The apportionment
proposed by Mr. Puckle
is based upon the assump-
tion that the Govt can
reasonably claim 30
percent of the gross pro-
duce of the soil - This,
when compared with
the proportion claimed
by the Native Rulers,
has an appearance of
moderation, but it
is only necessary to
exhibit the proportion

in grain, or in the ²⁵⁷
whole this would be
not the ordinary one, but
more, the day, to make
its exorbitance evident.
For instance, taking the
data given by Mr. Puckle
in the Table forming part
of the Data 86, the gross
produce varies from
45 Cullums to 13 Cullums
per Acre. 30 per cent of
these quantities would
give a rent of Apportionment
of 13.5 Cullums & of 398
the prices of these quantities
at the market rate of the
day or rather at the
average market rate
of the last 10 years would
be 13.8 - & 344 on
the Apportionment -
I may observe also that
by taking a proportion
of the gross crop, an under
advantage is given to the
holder of the best land,
as the cost of cultivation
being generally a charge
on the Acreage the land

from the same source

value, will bear a
much smaller ratio to
the value of the crop on the
rich soil, than to that on
the poorer soil. For
instance, it is stated
in the same table of
class Dr. Dyer's report, before
mentioned, that the cost of
the cultivation of the land
for producing 45 bushels
has been 6.8 per acre, while
the land yielding 24
bushels has received
the same charge for culti-
vation.

We have therefore decided,
in accordance with the
opinion of the County
directors, that of the
cultivation of a lot, to adopt
the Net Produce as the basis
upon which the Govt. is to take
a fractional share.
In deciding upon this
fraction the tax has
made allowance for the
ignorance of the grower,
and of the Revenue Officer
in making the valuation
relating to agricultural

Statistics - ³⁵⁷ Nothing, I say,
has surprised me more
than the extent of ignorance
of a subject, upon the knowl-
edge of which the whole
theory of our land revenue
is based. It is however
admitted as a fact, and
repeated upon, and I have,
therefore, while striving
in every way to procure
exact information, made
due allowance for want
of information in pro-
posing to take only one
third of the net produce
of the soil as the Govt.
share.
Two thirds of the net pro-
duce is considered to
be the fair share of the
Govt. in the North West
Provinces, but I have
thought it better in every
way, to leave to the best
such an ample share of
the clear produce of his
land as will fully
justify the Govt. in estab-
lishing the principle
that no Remission of

Revenue in the amount

improvement will be made
unless under very special
circumstances, while
any error, either in the
estimating of produce, or of
the cost of cultivation
could be amply provided
for. —

I propose that this rule
should be applicable
alike to irrigated and
unirrigated lands; but
with regard to the latter,
I have taken into con-
sideration the chance of
dry seasons, and the
allowance for fallowings,
and have adopted Mr
Quickle's proposal to
make a deduction of
20 per cent from the
Gross Crop to meet such
contingencies, so that
the cost of cultivation will
be deducted from four
fifths of the Gross Produce,
in order to ascertain the
Net Produce.

In estimating the value of
Gross Produce, I have given
an additional advantage
to the best as I have; after
talking the matter over with
Mr Quickle, decided to omit
~~any other~~ the value of the straw.
I have done so, however, more
on the ground that no
sufficient data were avail-
-able for the determination
of the quantity or value,
than with any idea that
it ought not to enter into
the account of the Gross
Produce. In some places
the value of the straw is
nearly equal to that of
the grain - and in pressing
cellars with regard to their
advantages or disadvan-
tages of situation, the value
of the straw should always
enter into the calculation.

Commutation Rule
Under the Native rules
of Trichinopoly not only
was 50 per cent of the
produce of irrigated land
appropriated by Government

from the same

But the whole produce
was taken at a fixed
price, and resold to the
Egypt at an advance.
When the English author-
ities assumed the ad-
ministration of the
district this monopoly
ceased. The commutative
price was first fixed at
10⁰ - 4 per cullum, but
subsequently reduced
to 8 - 9 - which prices
would seem to have had
a direct reference to the
market price of the day,
or rather to an average
of them since for a number of years
there seems to be the national
principle upon which
a price which should
be commensurate with a
money payment.
It was carried out in
England in the com-
mutation of Tithes, &
is in fact the only safe
mode of determining
such a question -
There are however two
points which have to be

considered with reference
to this 363
1st the number of years over
which the average is to be
extended
2nd the mode of determining
the price, of which an average
is to be taken -
In the present instance as
the fluctuation has been a
rapid yet steady increase
of price, I am disposed to
favor the Egypt the benefit
of the relatively low prices
which obtained previously
to the rise, and to extend
the period over which the
average is taken to 15 years
excluding from this average
two years during which
exceptionally high prices
reigned on account of a
general scarcity -
As to regard to the act of
prices of which an average
is to be taken, whether
this is to be the market
price at the principal town,
or that which prevailed
in the more immediate
proximity of the Egypt,
there is more difficulty -
It has been laid on the

of opinion in the Council

of the right, in the work
I should to move it away in
which he lives, in the sec-
-cely imposed upon
him of selling his produce
at the time & place
money, whether the market
be favourable or not -
on the other hand an allowance
has already been made
in the grouping of the
villages for the distance
from markets, as well as
for other disadvantages
dependent upon the position
of the village, and I am
by no means inclined
to reduce the returns
from of Salook prices, or
of those received by the
Nyt -

With reference then to the
proposed fund I have
taken the rate of the Market
from as my guide - but
whereas the actual means
of the last 15 years gave
10 Annas as the average
price of the Village of Baddy,
I have reduced this to
12 Annas - and established
that as the commutation
Dues -

will be paid to the commu-
-lation. I am for the highest
I have had more difficulty
in getting at the average
price as the list of them
are far less perfect - I
have however carried out
as far as possible, the prin-
-ciple of taking an average
-ded average and have
applied this to each of the
four descriptions of land
adopted by Mr. Duerle,
as his standard of the
Dues -

The effect of carrying out
the principle has been
as far as the individual
holding of property are
concerned, to raise the
assessment upon the
better descriptions of land
above the rates adopted
by Mr. Duerle, while it
lowers the assessment
upon the inferior soils,
this being in fact the
necessary result of taking
a proportion of the net
instead of the gross
Crop -

I am in the interest

the effect upon the Revenue
of the district has been to
increase the amount paid
as assessment upon wet
land from 5.69197 as
proposed by the members
of Council to 5.80416 making
a difference upon the wet
crop of 11219 Rs. while
in the dry crops the
assessment is raised
from 4.40321 the amount
proposed by the members
of Council to 4.61710 a
difference of 21389 Rs. -
The detail of them will be
shown in the tables which
accompany this Minute
with regard to the second
crop. I regret to say in this
matter by the members
of Council that it would
be far better to compound
for the chance of such a
crop than to make it a
ground for the indifference
of the subordinate Revenue
Officials. so that as ground
which from its situation
was almost certain to
have a supply of water

367
sufficient for a second crop
would be considered two
crops land & be charged an
additional $\frac{1}{2}$ assessment
for this second crop; while
land, where the chance of
getting a sufficient supply
of water was less, would
be charged $\frac{1}{3}$ or $\frac{1}{4}$ in
addition as the case
might be. The sound
principle being that the
Ryot should know exactly
what he had to pay, and
be made perfectly aware
that neither the Village
nor Revenue authorities
could increase or diminish
his amount by any
representation to the
Collector - I have not
therefore attempted to
make any alteration
in the amounts under
second crop and feel
justly as adopted by the
members of Council.
and I have omitted
as a matter of course the
items under the head

of grain in the Council

Annual justly - Difference is
 Cutlery & Silvers. Taking
 5 per cent upon the profit
 a payment in lieu of all
 other fees or payments
 demanded from the Dept.
 The total a payment which
 I propose to levy is 11,519.46
 which is 3345.00 in excess
 of that proposed in the
 draft order approved by
 the members of Council.
 The difference does not
 exceed 2.9 per cent as
 far then as the district,
 taken as a whole, is con-
 cerned the difference is
 but trifling, the mis-
 statement part of the charges
 proposed being in the
 mode of distributing the
 load among the individ-
 ual Dept.
 When I say, however, that
 the difference is trifling
 I do not say that I should
 state that this result has
 been obtained by the
 omission of the value of
 the straw in calculating
 the proceeds of the crop.
 The total a payment

It was an error
 in Council

had this been included it
 have amounted to a payment
 of the same loss, and the Dept.
 has, I consider, had a bonus
 of 18 per cent on their actual
 sum to him - As I have
 before said the confusion
 was made not because
 thought that the straw
 ought to be included; but
 because I had no data
 upon which I could fairly
 appraise the charge when
 the individual Dept.
 This fact of deficient
 information being in
 back to the point from
 which I started when I
 wrote my report in Jan-
 uary - I have had since
 then, a good deal of com-
 munication with Mr. Smith
 and with other officers of
 the Revenue branch of the
 Survey, and also with
 Major Driscoll who has
 charge of the Survey Branch.
 I have in the manner got
 a more perfect acquaint-
 -ance with the mode in
 which the work has been
 and is being carried out
 and a more satisfactory

I am in the interest

state of things is difficult
to ensure -
had I known what I do
now of the richness of the
work, I should have been
just come before me in
1832 I should have been
perfectly justified in
sending the whole of the
last will direction
that they should be
revert upon a different
system altogether &
the work for the most part
done over again -
as it is, I have been com-
pelled to act upon in-
formation, the cor-
rectness of which I very
much doubt, and it
is only the trifling
amount involved in
the settlement of the
question in the Rich-
mond district which
has my opinion jus-
tified me in adopting
the conclusion of the
Report -
I am sure the Minutes
which in connection
with the Tabular statement

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prepared by the Revenue
Secretary, appended to
it, will sufficiently
explain the principles
upon which I have acted
in determining the value
of the property as per
the consideration of the
Minutes of Council -
should they see reason to
believe that the mode
in which I have deter-
mined the appraisement
is more just & fair
as well as fair to the Govt
than that upon which
their estimates were
based, directions can
always be given to
Mr. Duple to carry the
appraisement out in
the district without
further delay.
Should they however
prefer to submit the
question at issue between
us for the decision of the
Secretary of State, the
whole of the papers should
be sent home with

I am in the utmost

as little delay as possible.

Yours truly,
J. H. H. H.

372

Given in the winter

Give me the counter

No 2612

Minute of the House
the President

(13)

Dated

Recd. 20 Oct 63.

On the Richard
Assessment

375

- I have read with attention
the President's Minute of
the 1st Inst on the subject
of the Richardson's Appo-
intment.

2 - It is my wish that as
concise as possible, and
I will therefore briefly
remark that this subject
was disposed of by the
orders passed in Council
early in August, ^{last} before
his Ex^{cy} the President
declaring his intention,
returning to the Presidency,
of resigning to place his
acts on those orders, then
there was suspended - the
members of Govt were un-
willing that a public
sign should thus be
given of differences
of opinion in the Council

Minutes of 31 July and
12th Aug. Last. Consider
it very important that the
commutation rate should
be moderate so far as
a long series of years when
a permanent settlement
is being arranged -
Even though the rates of
settlement be kept in
themselves as being
as given for claims &
his content, when current
prices fall below the
stated commutation
rate, and I could not
consider it a safe course
to assume a high com-
mutation rate & then
correct its effect by taking
a diminished portion of the
produce, whether for re-
set. - I may observe
here that the price
of rice has sunk con-
siderably in Sanyol,
the adjoining province

to Tuckunpolly, in the
last 3 months -

6- Again it appears true
that it would be an un-
satisfactory precedent to
admit finally on this
occasion one third of the
supposed net-produce as
the limit of the Govt demand.
Not only would this course
be inconsistent with our late proceedings &
transfer as in future oc-
currences, but in the present
instance it disturbs the
rates of settlement fixed
by the Settlement Officer after
careful local enquiry, in
a way which would only
be prudent & justifiable
if our knowledge of the
net-produce was far more
exact than it is.

The President observes, in
his minute that "the effect
of working out this principle
as far as the individual
holders of property are

concerned has been to
raise the estimate upon
the better descriptions of
land above the rates
adopted by Sir Puckle
while it lowers the esti-
mate upon the inferior
soils, this being in fact
the necessary result of ta-
king a proportion of the
set instead of the gross
crop."

It will be perceived however
from the table I circulated
with his Excellency's Minute
that the rates will be in-
creased on many of the
lowest classes of dry land,
in some instances to the
extent of 50 per cent, and
I cannot consider that it
would be safe to accept
such a result. I would
again call attention to
those warnings which were
given to the Settlement Officers
in the L. H. Commission

original
minutes of the
Bank for meeting

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5-10-63

Dec'd 5 Oct/63

On the 5th inst.

"

17/10/63

which were noted by me
in P. 7 of my minute of the
12th August. - 383

8. 7.

The omission of the straw
in calculating the Produce
which the President now
adopts is in accordance
with the ^{course sanctioned} ~~decision~~ ^{the settlement of}
by Govt in its order of

the ~~handbook~~ ^{handbook} & ~~Challenger~~ ^{Challenger}
The ~~straw~~ ^{straw} had not been included in
previous settlements & the attempt to do so on this occasion
was found open to ~~difficulty~~ ^{objection}. - The only remaining point
to which I allude refers is

the course which is now
I continue of
the followed, in any
previous ^{that} the order passed
in Council in August
last should be carried
out, and ^{that} the despatch
to the Secretary of State
communicating these
terms should be despatched.
But for the action taken
by the President the question
would have been before
of me this morning two
months since, and it

There is the further delay
in a reference to the
State, the responsi-
bility rests. I wonder, with
his Excellency, should he
deem it necessary to
step in & step in himself
instead of confining himself
to recording ^{the record} of his
Agent.

in his present position
in his style the order of
in Council. "The draft order
approved by the Members
of Council", and I am
obliged to allude to this
expression but it should
give rise to any erroneous
impression. - The publication
of the Buchanan policy document
was a very important
& pressing one. It had
had passed since the American
Declaration of Independence. The people of
the District were anxiously
expecting the decision of
Govt. and the Settlement
Establishment was waiting.

385
In order to go on with
its work. - Under these
circumstances & after a
careful consideration of
all the papers, including
the Minutes in which his
Ex^{cy} had recorded his
views, the Members of
Govt present in Council
felt it their duty to pass
final orders & communicate
their tenor in a despatch
to the Secretary of State.

The action of the Govt was
 then complete, and if it
 is to be reversed by the
 President the responsi-
 bility is with him. Excellency,
 - I am sincerely anxious
 to further delay in intro-
 ducing a several settlement
 into Fishmongery & consider
 no reference to the Secretary
 of State necessary beyond
 this, as a ^{preliminary} ~~preliminary~~
~~in explanation of the order~~
 which the Majority of
 the members of Council

concerned in preparing.
The Minutes of ^{the} ~~any~~ dis.
United Member ~~and~~
~~of course he mediated~~
~~among the papers as~~
usual. relieves him, on
these occasions, from being
responsible for the orders
which ~~might~~ have been given.

J. H. Athby

5 Oct 1863.

7. In Tuckinopoly the dry lands require special consideration, as they form the poorest as well as by far the most extensive ^{part} of the province - Mr. Cuthbert is inclined to think that his new rates are ^{higher than is advisable} ~~too high~~ & I learn from him that the ~~arrangement~~ ^{settlement} proposed by his Ex. would cause the ~~oppression~~ in numerous instances above that which is now paid. - I feel that this is a grave practical objection against his Ex. scheme, especially in a poor & backward District such as we have here to deal with, and it forms an additional reason why I am unable to concur in the plan of ~~oppression~~ which his Ex. has proposed.

389 I have read with attention the President's Minute of the 12th inst. on the subject of the Tuckinopoly Assessment.

It is manifest & he is conscious is possible, and I will therefore briefly remark that this subject was disposed of by the order issued in Council early in the present year but on his Excellency's returning his intention of returning to the Presidency, if necessary, to place his veto on those orders, their issue was suspended. The Members of Council were unwilling that any further agitation should thus be given of differences of opinion in the Council and therefore waived the form of the President's veto being given in person, but at the same time they disclaimed being responsible for the delay which would occur in the settlement of this long pending question by the order passed in Council not being carried into effect.

His Ex. describes in his recent Minute the result of the further consideration which he has given to the subject. He now

accept Mr. Puckle's
the basis of a new assessment
and involves one which differs
but slightly in its total amount,
from that determined above
in the order of Council. Instead
of Rs. 11,17,713 the proposed
assessment would be about Rs.
11,51,951. Thus giving an increase
in total sum of Rs. 34,238,
the larger portion of which will
fall on the unincorporated lands.

But the process by which
this nearly similar result has
arrived at varies in many important
manner. It is based upon a higher
commutation price than that
recommended by the Revenue
Board and adopted in the
order of Council. It is based upon
per annum instead of 8 annas,
and as this would increase the
assessment by 5% or over, the
his assessment is based upon
third of the supposed net pro-
duce although this is a smaller
portion than has hitherto been
considered to be the fair due of
Govt.

It is being unable to con-
cur in this arrangement. For

the ³⁹ of 31 July and 22 August -
I consider it very essential that
the commutation rate should
be moderate & be fixed upon
a long series of years when a per-
manent assessment is being
arranged. Even though the rate
of assessment be light in some
years an opening is given for
clamor and discontent, when
current prices fall below the
assumed commutation rate,
and I could not consider it a
safe course to assume a high
commutation rate and then
correct its effect by taking a
diminished portion of the pro-
duce whether gross or net.
I may observe here that the
price of rice has sunk consider-
ably in Sanjore, the adjoining
province of Dichinopoly, in the
last three months.

Again it appears to me that
it would be an embarrassing
precedent to adopt formally
on this occasion one-third
of the supposed net produce
as the limit of the Govt demand.
Not only would this course have
few or no signature occasions to

in the present instance. It dis-
turbs the rates of advancement
fixed, by the Settlement officers,
after careful local enquiry, in
a way which would seem to be pre-
judicial and justifiable is our
knowledge of the net produce
was far more exact than it
is. The President observes
in his Minute that "the effect
of working out this principle
as far as the individual holders
of property are concerned has
been to raise the advancement
upon the better descriptions
of land above the rates adopted
by Mr. Puckle when it was
the advancement upon the
inferior soils, the result being
the necessary result of taking
a proportion of the net instead
of the gross produce."

It will be observed however
from the table I circulated with
S.D.'s minute that the rates
will be increased on many of
the lowest classes of dry land,
in some instances to the extent
of 50 per cent, and I cannot
consider that it would be
safe to accept on the result.

I was not in any attention to
those warnings which were given
to the Settlement office from
the N.W. Province - which were
quoted by me in P. 7 of my Mi-
nute of the 12th August.

The omission of the straw
in calculating the produce
which the President now admits
is in accordance with the course
sanctioned by Govt in the settle-
ment of the Mangroodj - Cudd-
lumbram tracts of South
Arcot. The straw had not been
included in previous settlements
of the tract. It is done on these
occasions, a found objection to
difficulty and objection.

The one remaining point
to which I need refer to the
course which is now to be fol-
lowed. I continued of opinion
that the orders passed in
Council in August last should
be carried out, and that the
Secretary of the Secretary of
State communicating thereto
should be despatched. But
for the action taken by the
President the question would
have been closed at this

name two more pieces, and
if there is the Governor's name and
a reference to the Secretary of
State, the responsibility rests,
I consider, with His Excellency
should he still deem it neces-
sary to do an act passed
in Council instead of con-
fiding himself & recording the
reasons of his dissent.

In his present minute of
F. states the order passed in
Council "the draft order
approved by the Members of
Council," and I am obliged
to allude to this expression
lest it should give rise to
any erroneous impression.
The question of the Rich-
mond settlement was a new
important and pressing one
Eight years had passed since
the Survey operations commen-
ced. The people of the District
were anxiously expecting the
decision of Govt and the Set-
tlement Establishment was
waiting for orders. By an order
under these circumstances

action of the Patent, which
the Minister in which H. E. had
recorded his views, the Members
of Govt present in Council
felt it their duty to pass
orders & communicate their
tenor in a Despatch to the
Secretary of State. The action
of the Govt was thus complete,
and if it is to be arrested by
the President the responsi-
bility is with His Ex. I am
anxious to avoid & further
delay in introducing a new
settlement into Richmond
& consider no reference to the
Secretary of State neces-
sary, before reporting a di-
rect to the orders which the
Majority of the Members of
Council concurred in passing.
The number of a disaffected
Member relieves him, on these
occasions, from being respon-
sible for the orders which
may have been issued.

5 Feb 1853. (24 ed) E. Maltby

Journal

397

I regret that the Members of
Council should have refused
to concur in the settlement
of the Fisheries, a proposal
proposed by me, and should
still press the adoption of
the scheme embodied in
the Gov^r Order of August last.
As however I consider the
difference between us to be
more one of principle than
of detail, I adhere to my
intention of referring the
~~substantive points~~ points
upon which we differ to the
Secretary of State, and am
quite prepared to take upon
myself the whole responsibility
of such reference -
the evils which may result
from the consequent delay
in introducing the new
arrangement are, I conceive,
very much exaggerated.
There are, I am aware, isolated
instances of irregular
perhaps of undue approp-
riation, but as according
to the Dutchess's own showing
the prices obtained for
produce are far in excess
of the existing commutation
rate, the position of the

6/10/63

is not and is to justify
the statements made as
to the purpose of the ex-
isting agreement -

If however these costs
were far in excess of the
estimated of the amount
I should still think that
it would be better to en-
-sure them, than to com-
-mit the establishment

to new legislation upon
essential & erroneous
principles -

In the last minutes
the members of Council
object -

1st to the adoption of the
net produce instead
of the gross as the basis
where the Govt is to
take a fraction.

2nd to the adoption of
 $\frac{1}{3}$ as the fraction to
be taken.

3rd to the Commu-
-tation rate of 12 Annas
per Cullion.

My reasons for adopting
the net produce are
fully given in my
former minutes & Res.

public and to her.

The proposition of $\frac{1}{3}$ is well
as supported by Mr. Pyc,
purely arbitrary and
theoretical, but is based
upon a knowledge of the
proportions exacted else-

= where, and what are
considered fair & reason-
-able - the proposition

allotted by the Govt
that 25% of the produce

is to be 30% per annum

the proportion is a

more than 30% per annum

the proposition is

The commutation rate

is objected to on the ground

that it is too high for

landed property - and that

the rate proposed by

Mr. Duple is within

a fraction of that realised

by the Ryots as shown by

their private accounts -

but without alluding

to the absurdity of com-

-paring that a man

realising 30 Rupees per

annum, is in the habit
of sleeping private accounts
would observe that
the average per centage
is 25% & 2 years

The price here is
 admitted that the
 comparison by him as
 average of the five
 years from 1857 to 1861
 gives the price paid to
 the Dept as 12.7 per
 Cullum, and if the
 mean of the years from
 1861 to 62 is taken under
 the supposition that
 the price paid to the
 Dept bears a constant
 ratio to that of the
 market price, the
 Dept will have received
 during the same period
 16.3 per Cullum.
 Again if the mean of
 15 years is taken it
 will be found that
 the Compensation price
 as given by me is as
 near as possible the
 average of the price
 received by the
 I don't think that any
 further explanation
 is called for

Yours
 J. M. McKim

No 2615
 Member of the
 Honorable the Pres-
 ident
 Dated 24 Dec/63
 Recd

On the 21st
 of Dec 1863

Who put in the
 amount of \$2
 for rent up

425 402

Telegraph to Kungai

Stehungsh. Dist. 16

[illegible]

Table of Contents
for Journals

William Lloyd
Quinn

A

Singapore District. Proposed Assessment

1st group			2nd		
At the rates lately proposed by the Government			At the rates lately proposed by the Members of Council		
Rate	Assessment	Rate	Assessment	Rate	Assessment
1	2	3	4	5	6
1	2	1	7 12	8 8	
2	2	1	7 8	9593	4540
2	4	1	10552	6861	5456
3	3	1	6564	11895	17024
3	2	2	1830	7 12	
4	3	2	1201	5 655	6605 12501
4	5	1	458	5 2290	2519 6751
5	5	2	433	4 1840	1949 4882
5	6	1		4 8	
7	7	2		5	
8	8	1		5	
6	4	3	337	3 8 1177	1318 3517
6	6	2		3 4	
7	3	3	309	3 927	1081 3174
7	5	3		3 8	
8	8	2		2 12	
8	7	3		2 1	
8	8	3	27	2 3 67	81 195
4930			41819		
			41935 55374		

For New Year 454

454

1st group			2nd group		
At the rates lately proposed by the Government			At the rates lately proposed by the Members of Council		
Rate	Assessment	Rate	Assessment	Rate	Assessment
13	14	15	16	17	18
9 4	7 8	8 8	147		
7 12 35155	7	31780	1069		
6 32736		32736	2307		
6 102144	6	102144	6618		
7 4			1312		
4 8 56255		62505	2889		
4 8 30514	5	33905	2087		
3 12 18308		19528	1347		
4			51		
4 8	4		818		
4 8			373		
3 11451	3 8	13360	5641		
2 12					
2 8 7935		9522	1549		
3	9	3	4		
2 4			164		
2					
2 390	2 8	187	23		
274730		305584	26333		
			103667		
			99.235		

4 ::

40:

405

405

4th group										5th group										Total		
at the rate		at the rate		at the rate		at the rate		at the rate		at the rate		at the rate		at the rate		at the rate		at the rate				
transferred		transferred		transferred		transferred		transferred		transferred		transferred		transferred		transferred		transferred				
Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate				
Assessment		Assessment		Assessment		Assessment		Assessment		Assessment		Assessment		Assessment		Assessment		Assessment				
24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43			
1	2	1705			7	12	6	10230	71			5	12	5	8	391	1924	13468	11585			
2	2	636			6	12	5	3180	377			5	8	2074		1696	1101	6462	5360			
	4	1971			5	12	7853	6855	223			5	4	1171	4	8	1004	8482	61472			
3	3	1913			4	8	8605	7652	1588			4	1	6352		3558	12220	65595	62742			
	4	4545			4	8	20453	18180	3053			4	1	12212	3	8	10685	33070	179794			
3	7	797			5	4	4814	3188	2483			4	12	11794		8691	4592	23522	17783			
	3	1557			3	4	5060	5450	2381			2	12	6548		7738	20479	84516	92944			
4	5	122			3	4	376	427	400			2	12	1130	3	4	1300	9848	42126			
	6	87			3	1	261	261	693			2	8	1732		1906	7442	26519	28021			
5	6				3	4			50			2	12	137		138	101	315	304			
	7	576			3	4	1872	1728	4532			2	12	1746	2	12	12463	5926	17403			
5	8	146			3	4	475	438	1918			2	12	5274		5274	2437	711.8	6924			
	4	1208			2	1	2415	3020	3417			1	12	5780		7688	14420	33718	40929			
6	6				2	4			150			2	1	300	2	4	338	150	300			
	3	209			1	12	266	418	1264			1	8	1896		2528	6505	14222	17034			
7	5	8			2	1	16	16				1	12		2	1	11	25	25			
	8	40			1	8	60	80	990			1	8	1485	2	1	1980	1194	1532			
7	7				1	8			620			1	8	430		1240	620	930	1240			
	8	5			1	8	5	10	21			1	8	35	2	1	42	271	531			
14925										71457										582416		
68235										70659										578946		
61133										130793												
24231																						

Apportionment as per money rates

Rate
 all the rate. 2000
 proposed by the
 the common

all the rate. 2000
 proposed by the
 the common

all the rate. 2000
 proposed by the
 the common

Excess amount
 Excess amount
 Excess amount

1	2	3	4	5	6	7
9 4			4	9		
8 12						
8 8						
8 4						
8 0			1279	10552		
7 12						8
7 8			4687	36324		
7 4					1279	9590
7 0			1705	12361		
6 12					2540	31780
6 8			71	479		
6 4			2974	19331	3033	19715
6 0			1069	6681		
5 12			22116	138696	24185	125110
5 8			2683	15427		
5 4			377	2074	2887	15878
5 0			1220	5355		
4 12			10484	52420	21289	106445
4 8			2483	11794		
4 4			25740	115830	11170	50265
4 0			433	1840		
3 12			4641	18564	12474	49896
3 8			10949	41246	4926	18472
3 4			388	1358	12929	45252
3 0			2746	12181	5370	17452
2 12			4216	12648	4013	12039
2 8			9281	25523	12834	35294
2 4			3894	9735	1403	3507
2 0			5641	12692	5280	11880
1 12			2110	6220	3180	6360
1 8			3790	6632		
1 4			2963	4444		
1 0						

28145

132773.582416 190793 578946

20 538377 to Deputy Director reduced rate

Proposed
Memorandum for
Hanyue
Trichinopoly
District
B

Table of rates
for
Hanyue
Trichinopoly District
C

Trichinopoly District

Table of rates for Punjab

410

410

Primary item	Technical classification		Standard rates					First group				Second group			Third group			
	Class	Sub-	Average net-produce	50 per cent - of the average net-produce	Deduct 10 per cent -	Remaining	Now proposed	Latest proposed by the Society for the poor and	Latest proposed by the members of the council	Notes now proposed	Notes latest proposed by the Society for the poor and	Notes latest proposed by the members of the council	Notes now proposed	Notes latest proposed by the Society for the poor and	Notes latest proposed by the members of the council	Notes now proposed	Notes latest proposed by the Society for the poor and	Notes latest proposed by the members of the council
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			R ₁ A ₁ D	R ₂ A ₂ D	R ₃ A ₃ D	R ₄ A ₄ D	R ₁ A ₁	R ₂ A ₂	R ₃ A ₃	R ₄ A ₄	R ₁ A ₁	R ₂ A ₂	R ₃ A ₃	R ₄ A ₄	R ₁ A ₁	R ₂ A ₂	R ₃ A ₃	R ₄ A ₄
1	2	1	7 10	3 13	6 1	3 6 11	3 8	3 8			3 8	3 8		3 4	3 4		3	3
2	4	1	6 2 3	3 1 1	4 11	2 12 2	2 12	3			2 12	3		2 8	2 12		2 4	2 8
3	2	2	5 3	2 9 6	4 2	2 5 4	2 8	2 8			2 8	2 8		2 4	2 4		2	2
4	3	1	4 7 4	2 3 8	3 7	2 1	2 4			2	2 4		1 12	2		1 10	1 12	
	4	2	4 1 6	2 9	3 3	1 13 6	2	2			2	2		1 12	1 12		1 8	1 8
	7	1	3 10 8	1 13 4	2 11	1 10 5	1 12				1 12			1 8			1 4	
5	3	2	3 3 5	1 9 8	2 7	1 7 1	1 12				1 12			1 8	1 4		1	
	5	1	3 3 11	1 10	2 7	1 7 5	1 8	1 8			1 8	1 8		1 4				
6	6	2	2 3 6	1 1 9	1 9	1	1 4				1 4			1			12	
	6	1	2 9 9	1 4 10	2 1	1 2 9	1 4				1 4			1	14		12	12
	7	2	2 2 10	1 1 5	1 9	15 8	1 4	1			1 4	1		1			8	
	8	1	2 4 2	1 2 6	1 10	1 8	1				1			12				
7	4	3	1 6 8	11 4	1 1	10 3	12				12			8	10		6	8
	6	2	1 3 3	9 7	11	8 8	12	12			12			8			6	
8	3	3	1 2 3	9 1	11	8 2	12				12			8	6		6	6
	8	2	1 2 8	9 4	11	8 5	12	8			12	8		8			6	
	5	3	1 5	10 6	1 1	9 5	12				12			8			6	
9	7	3	12 10	6 5	7	5 10	8	6			8	6		6	6		6	6
	8	3	12	6		5 5	8				8			6			6	

11 - 10 7 Dec.
The Rock day - Col-
lections taken under
estimate -

Mr. Hunt.

No land

No land

413

2nd group

31881

At the rate now proposed	At the rate lately proposed by the Colonial Office Government	At the rate lately proposed by the members of Council
Rate assessment	Rate assessment	Rate assessment

At the rates At the rates At the rates
 now proposed by the Government
 At the rates proposed by the
 Government

[illegible]

110

Total
Assessment:

Class	Rate	Cont.	At the rate of 100	At the rate of 100	At the rate of 100
			Assessment	Assessment	Assessment
1	2	1	5248	17437	17806
2	4	1	6833	17809	19517
3	2	2	12048	24966	27978
4	3	1	10913	18002	22576
4	4	2	51303	86280	95606
4	7	1	18812	31914	30907
5	3	2	11869	19061	22779
5	5	1	12837	17276	17296
6	5	2	7866	6138	7594
6	6	1	183	152	187
6	7	2	35274	32192	39984
6	8	1	70902	63253	60705
7	4	3	21319	12877	14343
7	6	2	1058	591	531
8	3	3	2608	1122	1362
8	8	2	121301	52197	71427
8	5	3	541	284	399
9	7	3	1197	341	491
9	8	3	27953	2442	1191
			422267	414217	4617
			422267	414217	4617

Assessment as per money rates

Rate	At the rate of 100	At the rate of 100	At the rate of 100	At the rate of 100	At the rate of 100	At the rate of 100
	Assessment	Assessment	Assessment	Assessment	Assessment	Assessment
1	2	3	4	5	6	7
3	8	2935	10275	2935	10276	2936
3	4	1775	5769	1775	5769	1775
3	2	1775	5769	1775	5769	1775
3	3	587	1771	587	1771	587
2	12	3638	10005	3051	8330	3639
2	8	3639	9098	11212	28430	7716
2	4	7716	17361	3719	8368	381
2	2	7716	17361	3719	8368	381
1	12	18792	55376	40170	70296	37537
1	10	37537	63998	37537	63998	37537
1	8	13242	19883	24768	37117	13242
1	4	14092	17990	33542	41928	14392
1	1	79465	79465	59048	59048	79465
1	14	12110	9839	12110	9839	12110
1	13	12110	9839	12110	9839	12110
1	12	12110	9839	12110	9839	12110
1	10	40463	25289	40463	25289	40463
1	9	6844	3287	6844	3287	6844
1	8	70243	35722	41356	20678	70243
1	7	5122	2241	5122	2241	5122
1	6	62157	23309	68600	25725	62157
1	5	27	9	27	9	27
1	4	17180	4295	17180	4295	17180
1	3	422267	412454	422267	4617	422267
1	2	422267	412454	422267	4617	422267
1	1	381890	At the rate of 100	381890	At the rate of 100	381890

At the rate of 100

Proposed Agreement
for
London, 1846

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